

# COUNTY OF SAN LUIS OBISPO

COUNTY  
of SAN LUIS  
OBISPO



## 2023/2024 COST ALLOCATION PLAN (Actual Fiscal Year 2021/2022)

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



**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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**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)

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**Certification of Agency Fiscal Officer**

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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 FY21-22 for use in FY23-24 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:

6/6/2023

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**Exhibit A**

**Cost Exhibit**

Department	Claimable Totals	100-Board of Supervisors	103-Short-Term Financing	106-Contributions to Other Agencies	109-Assessor	110-Clerk	130-Waste Mgmt	131-Grand Jury	132-District Attorney
001-Building Depreciation	\$2,425,187	\$130,950	-	-	\$295,097	\$138,357	-	-	\$1,348
002-Equipment Depreciation	\$744,409	\$1,008	-	-	\$70,282	\$29,697	-	-	\$26,999
104-County Administrative Office	\$1,033,208	\$2,839	-	-	\$17,370	\$17,739	\$2,762	\$2,860	\$34,624
111-County Counsel	\$4,956,565	\$290,347	-	-	\$11,320	\$134,935	-	\$21,484	\$18,648
112-Human Resources	\$4,650,081	\$13,856	-	-	\$81,002	\$24,514	-	-	\$133,046
113-Facilities Management	\$4,213,678	\$85,736	-	-	\$217,973	\$112,334	-	\$13,779	\$354,475
114-Information Technology Department (ITD)	\$10,460,727	\$100,277	-	-	\$236,058	\$137,503	\$18,206	\$23,646	\$711,338
116-Central Services	\$3,850,436	\$160,733	\$2,636	-	\$16,476	\$42,760	\$1,977	\$24	\$43,404
117-Auditor-Controller-Treasurer-Tax Collector	\$4,958,911	\$15,632	\$838	\$3,216	\$81,081	\$50,207	\$13,719	\$5,050	\$178,715
200-Maintenance Projects	\$2,439,667	\$5,451	-	-	\$10,365	\$9,307	-	-	\$341,859
118-Talent Development	\$523,488	\$2,749	-	-	\$16,068	\$4,863	-	-	\$23,257
<b>Total Actual Costs</b>	<b>\$40,256,358</b>	<b>\$809,578</b>	<b>\$3,474</b>	<b>\$3,216</b>	<b>\$1,053,095</b>	<b>\$702,216</b>	<b>\$36,665</b>	<b>\$66,842</b>	<b>\$1,867,713</b>
<b>Roll Forward Amounts</b>	<b>\$5,743,803</b>	<b>\$201,089</b>	<b>\$3,410</b>	<b>(\$107)</b>	<b>(\$128,333)</b>	<b>(\$43,841)</b>	<b>\$17,226</b>	<b>\$45,217</b>	<b>\$80,847</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$46,000,161</b>	<b>\$1,010,666</b>	<b>\$6,884</b>	<b>\$3,110</b>	<b>\$924,761</b>	<b>\$658,374</b>	<b>\$53,891</b>	<b>\$112,059</b>	<b>\$1,948,559</b>

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**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	134-Child Support Services	135-Public Defender	136-Sheriff	137-Animal Services	138-Emergency Services	139-Probation	140-County Fire	141-Ag Commissioner
001-Building Depreciation	\$2,425,187	-	\$798	\$570,918	\$40,228	\$24,009	\$403,087	\$52,465	\$13,733
002-Equipment Depreciation	\$744,409	-	-	\$262,198	\$1,218	\$21,015	\$3,567	\$100,130	\$1,353
104-County Administrative Office	\$1,033,208	\$7,959	\$48,961	\$138,374	\$5,564	\$7,504	\$40,457	\$57,654	\$13,315
111-County Counsel	\$4,956,565	-	-	\$263,620	\$20,992	\$7,733	\$28,587	\$272	\$11,896
112-Human Resources	\$4,650,081	\$28,907	-	\$444,587	\$15,987	\$8,527	\$158,807	\$2,728	\$56,487
113-Facilities Management	\$4,213,678	\$8,825	\$2,612	\$718,323	\$28,313	\$32,777	\$214,554	\$139,526	\$134,511
114-Information Technology Department (ITD)	\$10,460,727	\$10,790	\$82,215	\$3,551,841	\$42,761	\$136,698	\$383,141	\$722,586	\$97,646
116-Central Services	\$3,850,436	\$10,863	\$691	\$90,996	\$32,052	\$6,522	\$59,366	\$48,522	\$5,333
117-Auditor-Controller-Treasurer-Tax Collector	\$4,958,911	\$32,628	\$56,029	\$672,359	\$33,517	\$18,966	\$244,175	\$174,347	\$63,306
200-Maintenance Projects	\$2,439,667	-	\$14	\$376,005	\$166	\$2,796	\$301	\$361,704	-
118-Talent Development	\$523,488	\$5,497	-	\$87,953	\$3,171	\$1,691	\$31,502	-	\$10,994
<b>Total Actual Costs</b>	<b>\$40,256,358</b>	<b>\$105,469</b>	<b>\$191,320</b>	<b>\$7,177,175</b>	<b>\$223,971</b>	<b>\$268,237</b>	<b>\$1,567,544</b>	<b>\$1,659,933</b>	<b>\$408,574</b>
<b>Roll Forward Amounts</b>	<b>\$5,743,803</b>	<b>(\$9,000)</b>	<b>(\$36,606)</b>	<b>(\$4,009)</b>	<b>(\$62,172)</b>	<b>(\$99,936)</b>	<b>(\$697,631)</b>	<b>\$187,101</b>	<b>(\$3,758)</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$46,000,161</b>	<b>\$96,470</b>	<b>\$154,714</b>	<b>\$7,173,166</b>	<b>\$161,799</b>	<b>\$168,301</b>	<b>\$869,913</b>	<b>\$1,847,034</b>	<b>\$404,816</b>



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**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	143-Court		160-Public Health	166-Behavioral Health	180-Social Services	184-Law Enforcement Medical Care	186-Veteran's Services	201-Public Works Special Services
		142-Planning	Operations Fund						
001-Building Depreciation	\$2,425,187	\$70,585	-	\$182,117	\$145,313	-	-	-	\$6,300
002-Equipment Depreciation	\$744,409	\$177,504	-	\$22,527	-	-	-	-	\$8,985
104-County Administrative Office	\$1,033,208	\$58,128	\$3,248	\$82,671	\$136,868	\$132,851	\$11,976	\$3,946	\$4,436
111-County Counsel	\$4,956,565	\$849,211	-	\$133,769	\$371,462	\$817,148	-	\$2,499	-
112-Human Resources	\$4,650,081	\$125,218	-	\$716,375	\$461,853	\$837,118	\$1,066	\$8,527	-
113-Facilities Management	\$4,213,678	\$343,614	-	\$270,302	\$101,814	\$468,507	-	\$16,341	-
114-Information Technology Department (ITD)	\$10,460,727	\$617,722	-	\$547,233	\$114,551	\$343,868	\$80,177	\$21,736	\$29,896
116-Central Services	\$3,850,436	\$48,162	-	\$141,691	\$158,899	\$2,620,269	\$0	\$2,709	\$1,977
117-Auditor-Controller-Treasurer-Tax Collector	\$4,958,911	\$125,848	-	\$390,073	\$652,477	\$611,740	\$47,888	\$8,784	\$19,047
200-Maintenance Projects	\$2,439,667	\$118,089	-	\$45,196	\$200,325	\$128,630	-	-	-
118-Talent Development	\$523,488	\$22,622	-	\$48,205	\$63,216	\$103,598	\$211	\$1,691	-
<b>Total Actual Costs</b>	<b>\$40,256,358</b>	<b>\$2,556,703</b>	<b>\$3,248</b>	<b>\$2,580,158</b>	<b>\$2,406,776</b>	<b>\$6,063,728</b>	<b>\$141,318</b>	<b>\$66,233</b>	<b>\$70,641</b>
<b>Roll Forward Amounts</b>	<b>\$5,743,803</b>	<b>\$362,818</b>	<b>(\$308)</b>	<b>\$918,574</b>	<b>\$493,108</b>	<b>\$1,103,729</b>	<b>\$18,305</b>	<b>\$12,892</b>	<b>\$5,233</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$46,000,161</b>	<b>\$2,919,522</b>	<b>\$2,940</b>	<b>\$3,498,732</b>	<b>\$2,899,884</b>	<b>\$7,167,457</b>	<b>\$159,623</b>	<b>\$79,125</b>	<b>\$75,874</b>

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**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	215-Farm Advisor	230-Capital Projects	245-Roads	266-County Wide Automation	277-CSAC Debt Service	290-Community Development	305-Parks	330-Wildlife and Grazing
001-Building Depreciation	\$2,425,187	\$1,146	-	\$1,426	-	-	-	\$6,212	-
002-Equipment Depreciation	\$744,409	\$1,540	-	-	-	-	-	\$10,341	-
104-County Administrative Office	\$1,033,208	\$4,652	-	\$26,881	\$121	-	\$1,138	\$11,383	\$1,280
111-County Counsel	\$4,956,565	-	-	-	-	-	-	\$33,700	-
112-Human Resources	\$4,650,081	\$6,395	-	-	-	-	-	\$38,276	-
113-Facilities Management	\$4,213,678	\$50,895	\$2,262	\$13,777	-	-	-	\$39,379	-
114-Information Technology Department (ITD)	\$10,460,727	\$30,041	-	(\$36,756)	\$4,233	-	\$7,614	\$11,356	(\$7)
116-Central Services	\$3,850,436	\$2	\$28,131	\$16,967	\$5,272	-	-	\$33,927	-
117-Auditor-Controller-Treasurer-Tax Collector	\$4,958,911	\$6,401	-	\$134,462	\$494	-	\$4,530	\$84,262	\$10
200-Maintenance Projects	\$2,439,667	-	-	\$7,820	-	-	-	\$196,485	-
118-Talent Development	\$523,488	\$1,269	-	-	-	-	-	\$5,920	-
<b>Total Actual Costs</b>	<b>\$40,256,358</b>	<b>\$102,341</b>	<b>\$30,393</b>	<b>\$164,578</b>	<b>\$10,120</b>	<b>-</b>	<b>\$13,282</b>	<b>\$471,242</b>	<b>\$1,283</b>
<b>Roll Forward Amounts</b>	<b>\$5,743,803</b>	<b>(\$8,890)</b>	<b>\$18,226</b>	<b>(\$389,977)</b>	<b>(\$51,520)</b>	<b>(\$90)</b>	<b>(\$10,014)</b>	<b>\$6,592</b>	<b>(\$421)</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$46,000,161</b>	<b>\$93,451</b>	<b>\$48,619</b>	<b>(\$225,399)</b>	<b>(\$41,400)</b>	<b>(\$90)</b>	<b>\$3,267</b>	<b>\$477,833</b>	<b>\$862</b>

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	331-Fish and Game	351-Emergency Medical Services	375-Driving Under the Influence	377-Library	405-Public Works	407-Fleet	408-Workers' Comp ISF	409-Liability Insurance ISF
001-Building Depreciation	\$2,425,187	-	-	\$7,261	\$86,322	\$46,409	-	-	-
002-Equipment Depreciation	\$744,409	-	-	-	\$6,045	-	-	-	-
104-County Administrative Office	\$1,033,208	\$1,847	\$473	\$1,887	\$18,246	\$68,514	\$7,736	\$7,862	\$4,777
111-County Counsel	\$4,956,565	-	-	-	\$319	\$567,023	-	-	\$103,607
112-Human Resources	\$4,650,081	-	-	\$7,525	\$92,337	\$293,648	\$14,568	\$281,486	-
113-Facilities Management	\$4,213,678	-	-	\$1,224	\$198,893	\$229,179	\$12,729	\$207	-
114-Information Technology Department (ITD)	\$10,460,727	(\$267)	(\$2,581)	\$90,642	\$54,538	\$210,156	\$11,941	(\$4,999)	(\$5,414)
116-Central Services	\$3,850,436	-	-	\$0	\$19,989	\$73,699	\$25,876	\$1,977	-
117-Auditor-Controller-Treasurer-Tax Collector	\$4,958,911	\$88	\$1,924	\$10,065	\$118,863	\$336,751	\$55,271	\$46,095	\$19,550
200-Maintenance Projects	\$2,439,667	-	-	\$434	\$2,300	\$185,363	-	-	-
118-Talent Development	\$523,488	-	-	\$1,480	\$16,491	\$49,262	\$2,749	-	-
<b>Total Actual Costs</b>	<b>\$40,256,358</b>	<b>\$1,667</b>	<b>(\$183)</b>	<b>\$120,520</b>	<b>\$614,343</b>	<b>\$2,060,005</b>	<b>\$130,870</b>	<b>\$332,627</b>	<b>\$122,520</b>
<b>Roll Forward Amounts</b>	<b>\$5,743,803</b>	<b>(\$3,226)</b>	<b>\$144</b>	<b>\$62,189</b>	<b>(\$20,651)</b>	<b>\$154,123</b>	<b>(\$582)</b>	<b>\$412,235</b>	<b>\$5,738</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$46,000,161</b>	<b>(\$1,558)</b>	<b>(\$40)</b>	<b>\$182,709</b>	<b>\$593,692</b>	<b>\$2,214,129</b>	<b>\$130,287</b>	<b>\$744,862</b>	<b>\$128,258</b>

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

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	410-Unemployment Insurance ISF	411-Medical Malpractice ISF	412-County Dental Plan ISF	413-OPEB ISF	425-Airports	427-Golf Courses	430-Los Osos Sewer System	720-APCD
001-Building Depreciation	\$2,425,187	-	-	-	-	-	-	-	-
002-Equipment Depreciation	\$744,409	-	-	-	-	-	-	-	-
104-County Administrative Office	\$1,033,208	\$119	\$989	\$399	-	\$14,369	\$5,603	\$5,360	-
111-County Counsel	\$4,956,565	-	-	-	-	\$62,134	-	-	-
112-Human Resources	\$4,650,081	-	-	-	-	\$28,601	\$23,518	-	(\$168)
113-Facilities Management	\$4,213,678	-	-	-	-	\$7,048	\$4,623	\$24,867	\$548
114-Information Technology Department (ITD)	\$10,460,727	\$408	\$2,296	(\$141)	-	\$97,916	\$16,277	-	\$8,275
116-Central Services	\$3,850,436	-	-	-	\$659	\$17,334	\$6,886	\$7,377	\$9,308
117-Auditor-Controller-Treasurer-Tax Collector	\$4,958,911	\$545	\$3,906	\$1,607	\$39	\$63,468	\$24,735	\$21,057	\$27,609
200-Maintenance Projects	\$2,439,667	-	-	-	-	-	-	-	-
118-Talent Development	\$523,488	-	-	-	-	\$4,228	\$4,017	-	\$4,440
<b>Total Actual Costs</b>	<b>\$40,256,358</b>	<b>\$1,072</b>	<b>\$7,191</b>	<b>\$1,865</b>	<b>\$698</b>	<b>\$295,098</b>	<b>\$85,659</b>	<b>\$58,661</b>	<b>\$50,012</b>
<b>Roll Forward Amounts</b>	<b>\$5,743,803</b>	<b>\$775</b>	<b>\$4,014</b>	<b>\$1,426</b>	<b>(\$489)</b>	<b>\$56,934</b>	<b>(\$1,967)</b>	<b>\$30,720</b>	<b>\$3,606</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$46,000,161</b>	<b>\$1,847</b>	<b>\$11,205</b>	<b>\$3,291</b>	<b>\$209</b>	<b>\$352,032</b>	<b>\$83,693</b>	<b>\$89,381</b>	<b>\$53,618</b>

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

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	760-Pension Trust	791-Law Library	999-Other	222-Community Parks	118-Talent Development	119-Communication and Outreach	205-Groundwater Sustainability
001-Building Depreciation	\$2,425,187	-	-	\$158,244	\$42,860	-	-	-
002-Equipment Depreciation	\$744,409	-	-	-	-	-	-	-
104-County Administrative Office	\$1,033,208	-	-	\$698	\$7,382	-	\$2,594	\$6,791
111-County Counsel	\$4,956,565	\$263	\$1,414	\$1,192,596	-	-	-	\$11,587
112-Human Resources	\$4,650,081	-	-	\$713,319	\$29,843	-	\$1,066	\$1,066
113-Facilities Management	\$4,213,678	\$818	-	\$322,896	\$40,016	-	-	-
114-Information Technology Department (ITD)	\$10,460,727	\$23,484	-	\$1,861,580	\$60,766	-	\$1,649	\$7,831
116-Central Services	\$3,850,436	\$2,046	-	\$91,817	\$6,514	-	-	\$6,590
117-Auditor-Controller-Treasurer-Tax Collector	\$4,958,911	\$383	\$2,398	\$415,098	\$75,843	-	\$1,763	\$2,051
200-Maintenance Projects	\$2,439,667	-	-	\$124,647	\$322,410	-	-	-
118-Talent Development	\$523,488	-	-	-	\$5,920	-	\$211	\$211
<b>Total Actual Costs</b>	<b>\$40,256,358</b>	<b>\$26,994</b>	<b>\$3,811</b>	<b>\$4,880,896</b>	<b>\$591,553</b>	<b>-</b>	<b>\$7,284</b>	<b>\$36,128</b>
<b>Roll Forward Amounts</b>	<b>\$5,743,803</b>	<b>\$7,085</b>	<b>(\$1,044)</b>	<b>\$2,781,117</b>	<b>\$355,322</b>	<b>(\$30,235)</b>	<b>(\$1,186)</b>	<b>-</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$46,000,161</b>	<b>\$34,079</b>	<b>\$2,768</b>	<b>\$7,662,013</b>	<b>\$946,876</b>	<b>(\$30,235)</b>	<b>\$6,098</b>	<b>\$36,128</b>

**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	\$2,425,187	-	\$2,425,187	-	-	\$2,425,187
002-Equipment Depreciation	\$744,409	-	\$744,409	-	-	\$744,409
104-County Administrative Office	\$1,033,208	-	\$1,033,208	\$3,200	\$4,724,191	\$5,760,598
111-County Counsel	\$4,956,565	-	\$4,956,565	\$114,120	\$446,408	\$5,517,093
112-Human Resources	\$4,650,081	-	\$4,650,081	\$1,794,138	\$573,831	\$7,018,051
113-Facilities Management	\$4,213,678	-	\$4,213,678	\$3,803,880	\$173,135	\$8,190,694
114-Information Technology Department (ITD)	\$10,460,727	-	\$10,460,727	\$8,080,211	\$2,762,067	\$21,303,005
116-Central Services	\$3,850,436	-	\$3,850,436	\$918,512	\$414,630	\$5,183,578
117-Auditor-Controller-Treasurer-Tax Collector	\$4,958,911	-	\$4,958,911	\$53,061	\$2,315,516	\$7,327,489
200-Maintenance Projects	\$2,439,667	-	\$2,439,667	\$698	\$184,298	\$2,624,663
118-Talent Development	\$523,488	-	\$523,488	-	-	\$523,488
<b>Total Actual Costs</b>	<b>\$40,256,358</b>	<b>-</b>	<b>\$40,256,358</b>	<b>\$14,767,820</b>	<b>\$11,594,076</b>	<b>\$66,618,254</b>
<b>Roll Forward Amounts</b>	<b>\$5,743,803</b>	<b>-</b>	<b>\$5,743,803</b>	<b>-</b>	<b>-</b>	<b>\$5,743,803</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$46,000,161</b>	<b>-</b>	<b>\$46,000,161</b>	<b>\$14,767,820</b>	<b>\$11,594,076</b>	<b>\$72,362,058</b>

**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	\$809,578	\$608,489	\$201,089	-	-	\$1,010,666
103-Short-Term Financing	\$3,474	\$64	\$3,410	-	-	\$6,884
106-Contributions to Other Agencies	\$3,216	\$3,323	(\$107)	-	-	\$3,110
109-Assessor	\$1,053,095	\$1,181,428	(\$128,333)	-	-	\$924,761
110-Clerk	\$702,216	\$746,057	(\$43,841)	-	-	\$658,374
130-Waste Mgmt	\$36,665	\$19,439	\$17,226	-	-	\$53,891
131-Grand Jury	\$66,842	\$21,626	\$45,217	-	-	\$112,059
132-District Attorney	\$1,867,713	\$1,786,866	\$80,847	-	-	\$1,948,559
134-Child Support Services	\$105,469	\$114,469	(\$9,000)	-	-	\$96,470
135-Public Defender	\$191,320	\$227,926	(\$36,606)	-	-	\$154,714
136-Sheriff	\$7,177,175	\$7,181,183	(\$4,009)	-	-	\$7,173,166
137-Animal Services	\$223,971	\$286,143	(\$62,172)	-	-	\$161,799
138-Emergency Services	\$268,237	\$368,173	(\$99,936)	-	-	\$168,301
139-Probation	\$1,567,544	\$2,265,175	(\$697,631)	-	-	\$869,913
140-County Fire	\$1,659,933	\$1,472,832	\$187,101	-	-	\$1,847,034
141-Ag Commissioner	\$408,574	\$412,331	(\$3,758)	-	-	\$404,816
142-Planning	\$2,556,703	\$2,193,885	\$362,818	-	-	\$2,919,522
143-Court Operations Fund	\$3,248	\$3,556	(\$308)	-	-	\$2,940
160-Public Health	\$2,580,158	\$1,661,584	\$918,574	-	-	\$3,498,732
166-Behavioral Health	\$2,406,776	\$1,913,668	\$493,108	-	-	\$2,899,884
180-Social Services	\$6,063,728	\$4,959,999	\$1,103,729	-	-	\$7,167,457
	-	-	-	-	-	-
184-Law Enforcement Medical Care	\$141,318	\$123,013	\$18,305	-	-	\$159,623
186-Veteran's Services	\$66,233	\$53,341	\$12,892	-	-	\$79,125
201-Public Works Special Services	\$70,641	\$65,408	\$5,233	-	-	\$75,874
215-Farm Advisor	\$102,341	\$111,231	(\$8,890)	-	-	\$93,451
230-Capital Projects	\$30,393	\$12,167	\$18,226	-	-	\$48,619
245-Roads	\$164,578	\$554,555	(\$389,977)	-	-	(\$225,399)

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

**Exhibit B**

**Roll-Forward Calculations (continued)**

Department	Actual Cost	Est Cost	Roll Forward	Reg Adj	One Time Adj	Total Claimable
266-County Wide Automation	\$10,120	\$61,640	(\$51,520)	-	-	(\$41,400)
275-Organizational Management	-	-	-	-	-	-
277-CSAC Debt Service	-	\$90	(\$90)	-	-	(\$90)
290-Community Development	\$13,282	\$23,296	(\$10,014)	-	-	\$3,267
305-Parks	\$471,242	\$464,650	\$6,592	-	-	\$477,833
330-Wildlife and Grazing	\$1,283	\$1,705	(\$421)	-	-	\$862
331-Fish and Game	\$1,667	\$4,893	(\$3,226)	-	-	(\$1,558)
350-Medically Indigent Services Prog	-	-	-	-	-	-
351-Emergency Medical Services	(\$183)	(\$327)	\$144	-	-	(\$40)
375-Driving Under the Influence	\$120,520	\$58,331	\$62,189	-	-	\$182,709
377-Library	\$614,343	\$634,995	(\$20,651)	-	-	\$593,692
405-Public Works	\$2,060,005	\$1,905,882	\$154,123	-	-	\$2,214,129
407-Fleet	\$130,870	\$131,452	(\$582)	-	-	\$130,287
408-Workers' Comp ISF	\$332,627	(\$79,607)	\$412,235	-	-	\$744,862
409-Liability Insurance ISF	\$122,520	\$116,783	\$5,738	-	-	\$128,258
410-Unemployment Insurance ISF	\$1,072	\$297	\$775	-	-	\$1,847
411-Medical Malpractice ISF	\$7,191	\$3,177	\$4,014	-	-	\$11,205
412-County Dental Plan ISF	\$1,865	\$440	\$1,426	-	-	\$3,291
413-OPEB ISF	\$698	\$1,187	(\$489)	-	-	\$209
425-Airports	\$295,098	\$238,164	\$56,934	-	-	\$352,032
427-Golf Courses	\$85,659	\$87,626	(\$1,967)	-	-	\$83,693
430-Los Osos Sewer System	\$58,661	\$27,940	\$30,720	-	-	\$89,381
720-APCD	\$50,012	\$46,406	\$3,606	-	-	\$53,618
760-Pension Trust	\$26,994	\$19,909	\$7,085	-	-	\$34,079
791-Law Library	\$3,811	\$4,855	(\$1,044)	-	-	\$2,768
999-Other	\$4,880,896	\$2,099,779	\$2,781,117	-	-	\$7,662,013
222-Community Parks	\$591,553	\$236,231	\$355,322	-	-	\$946,876
118-Talent Development	-	\$30,235	(\$30,235)	-	-	(\$30,235)



**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
119-Communication and Outreach	\$7,284	\$8,469	(\$1,186)	-	-	\$6,098
205-Groundwater Sustainability	\$36,128	-	-	-	-	\$36,128
<b>Totals</b>	<b>\$40,256,358</b>	<b>\$34,476,427</b>	<b>\$5,743,803</b>	<b>-</b>	<b>-</b>	<b>\$46,000,161</b>

**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	\$830,585	-	-	\$83,165	\$103,841	\$97,264	\$60,737	\$33,316	\$194,927
002-Equipment Depreciation	\$2,444,545	-	-	-	\$1,111	\$20,420	\$851	\$2,233,016	-
104-County Administrative Office	\$119,090	-	-	\$7,674	\$11,778	\$20,885	\$12,511	\$34,981	\$6,713
111-County Counsel	\$617,293	-	-	\$165,038	-	\$240,928	\$165,988	\$13,075	-
112-Human Resources	\$324,600	-	-	\$15,126	\$21,177	\$45,378	\$51,159	\$108,626	\$17,053
113-Facilities Management	\$1,135,371	-	-	\$50,683	\$64,175	\$63,774	\$153,465	\$286,658	\$328,892
114-Information Technology Department (ITD)	\$943,921	-	-	\$83,770	\$92,485	\$176,781	\$107,420	\$174,696	\$98,666
116-Central Services	\$138,995	-	-	\$8,780	\$4,570	\$8,483	\$20,501	\$46,355	\$1,839
117-Auditor-Controller-Treasurer-Tax Collector	\$548,354	-	-	\$39,451	\$42,808	\$63,689	\$134,944	\$146,903	\$26,915
200-Maintenance Projects	\$470,559	-	-	\$3,451	\$4,528	\$4,120	\$35,990	\$192,332	\$217,827
118-Talent Development	\$60,138	-	-	\$3,165	\$4,431	\$9,495	\$10,128	\$16,459	\$3,376
<b>Totals</b>	<b>\$7,633,452</b>	-	-	<b>\$460,303</b>	<b>\$350,903</b>	<b>\$751,219</b>	<b>\$753,694</b>	<b>\$3,286,416</b>	<b>\$896,208</b>

**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	200-Maintenance Projects	118-Talent Development	Sub Total	Direct Billed	Unallocated	Total
001-Building Depreciation	\$830,585	\$257,335	-	-	\$830,585	-	-	\$830,585
002-Equipment Depreciation	\$2,444,545	\$189,148	-	-	\$2,444,545	-	-	\$2,444,545
104-County Administrative Office	\$119,090	\$19,021	\$4,602	\$925	\$119,090	\$3,200	\$4,724,191	\$4,846,481
111-County Counsel	\$617,293	\$32,264	-	-	\$617,293	\$114,120	\$446,408	\$1,177,820
112-Human Resources	\$324,600	\$63,949	-	\$2,132	\$324,600	\$1,794,138	\$573,831	\$2,692,569
113-Facilities Management	\$1,135,371	\$187,607	\$117	-	\$1,135,371	\$3,803,880	\$173,135	\$5,112,386
114-Information Technology Department (ITD)	\$943,921	\$173,236	\$30,787	\$6,080	\$943,921	\$8,080,211	\$2,762,067	\$11,786,200
116-Central Services	\$138,995	\$26,810	\$21,657	-	\$138,995	\$918,512	\$414,630	\$1,472,138
117-Auditor-Controller-Treasurer-Tax Collector	\$548,354	\$67,906	\$20,985	\$4,753	\$548,354	\$53,061	\$2,315,516	\$2,916,932
200-Maintenance Projects	\$470,559	\$12,311	-	-	\$470,559	\$698	\$184,298	\$655,555
118-Talent Development	\$60,138	\$12,661	-	\$422	\$60,138	-	-	\$60,138
<b>Totals</b>	<b>\$7,633,452</b>	<b>\$1,042,249</b>	<b>\$78,149</b>	<b>\$14,312</b>	<b>\$7,633,452</b>	<b>\$14,767,820</b>	<b>\$11,594,076</b>	<b>\$33,995,349</b>

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

**Exhibit D**

**Significant Changes from Prior Year**

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During FY2021-2022 the County received funding known as ARPA due to the COVID-19 pandemic. Departments across the County had qualifying expenditures to receive the funding, including all the Service Departments. The costs associated with this were allocated under “not allowed” for each service department and the funding was allocated outside the service departments.

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

**001 Building Depreciation**  
**Schedule 1.1**

**Narrative**

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

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

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

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

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

**001 Building Depreciation**  
**Schedule 1.1**

**Narrative (continued)**

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**Structures-** Structures Occupied by a single department

Fiscal Year FY2021-22  
For use in Year 2023-24

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

Date Printed: 6/5/2023

**001 Building Depreciation**  
**Schedule 1.2**

Revenue Reconciliation

No Revenue Reconciliation

Fiscal Year FY2021-22  
For use in Year 2023-24

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

Date Printed: 6/5/2023

**001 Building Depreciation  
Schedule 1.3**

**Labor Distribution Summary**

**No Labor Distribution**



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

Schedule of costs to be allocated

	Amount	General & Admin	Old Courthouse	Courthouse Annex	SLO Health Complex	Sierra Way	New Courthouse
<i>Total %</i>			0.000%	0.000%	0.000%	0.000%	0.000%
<b>Wages and Benefits</b>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>	-	-	-	-	-	-	-
<b>Service And Supplies</b>	<b>DIST</b>						
Services and Supplies Subtotal	-	-	-	-	-	-	-
<b>Cost Adjustments</b>							
Buildings	ADJP \$2,919,984.47	-	\$69,575.83	-	\$193,196.91	\$3,847.80	\$211,882.10
Structures	ADJP \$335,788.01	-	-	-	\$36,423.15	-	-
<b>Cost Adjustments Subtotal</b>	\$3,255,772.48	-	\$69,575.83	-	\$229,620.06	\$3,847.80	\$211,882.10
Reallocate Admin		-	-	-	-	-	-
<b>Functional Costs</b>	\$3,255,772.48	-	\$69,575.83	-	\$229,620.06	\$3,847.80	\$211,882.10

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

**001 Building Depreciation**  
**Schedule 1.4**

Schedule of costs to be allocated (continued)

	Amount	Atascadero Hospital	Other Direct	County Bank Bldg	Kimball Bldg	Bldg 1200	North County Facility
<i>Total %</i>		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
<b>Wages and Benefits</b>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>	-	-	-	-	-	-	-
<b>Service And Supplies</b>							
<b>Services and Supplies Subtotal</b>	DIST	-	-	-	-	-	-
<b>Cost Adjustments</b>							
Buildings	ADJP \$2,919,984.47	\$16,335.36	\$1,240,466.05	\$27,920.99	\$12,972.92	-	\$16,449.36
Structures	ADJP \$335,788.01	\$639.72	-	-	-	-	\$60,506.58
<b>Cost Adjustments Subtotal</b>	\$3,255,772.48	\$16,975.08	\$1,240,466.05	\$27,920.99	\$12,972.92	-	\$76,955.94
<b>Reallocate Admin</b>		-	-	-	-	-	-
<b>Functional Costs</b>	\$3,255,772.48	\$16,975.08	\$1,240,466.05	\$27,920.99	\$12,972.92	-	\$76,955.94

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

**001 Building Depreciation**  
**Schedule 1.4**

Schedule of costs to be allocated (continued)

	Amount	Longbranch	Monterey Parking	New Govt Center	Structures
<i>Total %</i>		0.000%	0.000%	0.000%	0.000%
<b>Wages and Benefits</b>					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>	-	-	-	-	-
<b>Service And Supplies</b>					
<b>Servics and Supplies Subtotal</b>	DIST -	-	-	-	-
<b>Cost Adjustments</b>					
Buildings	ADJP \$2,919,984.47	-	-	\$1,127,337.15	-
Structures	ADJP \$335,788.01	-	-	-	\$238,218.56
<b>Cost Adjustments Subtotal</b>	\$3,255,772.48	-	-	\$1,127,337.15	\$238,218.56
<b>Reallocate Admin</b>		-	-	-	-
<b>Functional Costs</b>	\$3,255,772.48	-	-	\$1,127,337.15	\$238,218.56

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

**001 Building Depreciation**  
**Schedule 1.5**

**Service to Service Costs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>
<b>Subtotals</b>	-	-
<b>Functional Costs</b>	\$3,255,772.48	
<b>Total Allocated Costs</b>	\$3,255,772.48	

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

**001 Building Depreciation**  
**Schedule 1.6.1**

**Detail Allocation - Old Courthouse**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	<b>24,165</b>	37.820%	\$26,313.48	-	\$26,313.48	-	\$26,313.48
132-District Attorney	<b>1,238</b>	1.938%	\$1,348.07	-	\$1,348.07	-	\$1,348.07
142-Planning	<b>19,104</b>	29.899%	\$20,802.51	-	\$20,802.51	-	\$20,802.51
405-Public Works	<b>19,388</b>	30.344%	\$21,111.76	-	\$21,111.76	-	\$21,111.76
<b>Subtotals</b>	<b>63,895</b>	100.000%	\$69,575.83	-	\$69,575.83	-	\$69,575.83
<b>Direct Billed</b>						-	-
<b>Total Full Functional Cost</b>					\$69,575.83		\$69,575.83

**Allocation Basis: Square Footage**

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

**001 Building Depreciation  
 Schedule 1.6.2**

**Detail Allocation - Courthouse Annex**

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

**Allocation Basis: Square Footage**

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

**001 Building Depreciation**  
**Schedule 1.6.3**

**Detail Allocation - SLO Health Complex**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	1,859	2.634%	\$6,049.06	-	\$6,049.06	-	\$6,049.06
116-Central Services	3,452	4.892%	\$11,232.57	-	\$11,232.57	-	\$11,232.57
160-Public Health	30,029	42.554%	\$97,712.26	-	\$97,712.26	-	\$97,712.26
166-Behavioral Health	33,982	48.156%	\$110,575.04	-	\$110,575.04	-	\$110,575.04
375-Driving Under the Influence	1,245	1.764%	\$4,051.14	-	\$4,051.14	-	\$4,051.14
<b>Subtotals</b>	<b>70,567</b>	<b>100.000%</b>	<b>\$229,620.06</b>	<b>-</b>	<b>\$229,620.06</b>	<b>-</b>	<b>\$229,620.06</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$229,620.06</b>		<b>\$229,620.06</b>

**Allocation Basis: Square Footage**

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

**001 Building Depreciation**  
**Schedule 1.6.4**

**Detail Allocation - Sierra Way**

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

**Allocation Basis: Square Footage**



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

**001 Building Depreciation**  
**Schedule 1.6.5**

**Detail Allocation - New Courthouse**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	1,108	1.847%	\$3,912.82	-	\$3,912.82	-	\$3,912.82
116-Central Services	4,252	7.087%	\$15,015.63	-	\$15,015.63	-	\$15,015.63
135-Public Defender	226	0.377%	\$798.10	-	\$798.10	-	\$798.10
139-Probation	1,789	2.982%	\$6,317.72	-	\$6,317.72	-	\$6,317.72
142-Planning	8,365	13.942%	\$29,540.39	-	\$29,540.39	-	\$29,540.39
999-Other	44,259	73.766%	\$156,297.44	-	\$156,297.44	-	\$156,297.44
<b>Subtotals</b>	<b>59,999</b>	<b>100.000%</b>	<b>\$211,882.10</b>	<b>-</b>	<b>\$211,882.10</b>	<b>-</b>	<b>\$211,882.10</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$211,882.10</b>		<b>\$211,882.10</b>

Allocation Basis: Square Footage

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

**001 Building Depreciation**  
**Schedule 1.6.6**

**Detail Allocation - Atascadero Hospital**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
160-Public Health	1,647	12.055%	\$2,046.40	-	\$2,046.40	-	\$2,046.40
166-Behavioral Health	12,015	87.945%	\$14,928.68	-	\$14,928.68	-	\$14,928.68
<b>Subtotals</b>	<b>13,662</b>	<b>100.000%</b>	<b>\$16,975.08</b>	<b>-</b>	<b>\$16,975.08</b>	<b>-</b>	<b>\$16,975.08</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					\$16,975.08		\$16,975.08

Allocation Basis: Square Footage

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

**001 Building Depreciation**  
**Schedule 1.6.7**

**Detail Allocation - Other Direct**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	4,769	0.384%	\$4,769.12	-	\$4,769.12	-	\$4,769.12
116-Central Services	34,473	2.779%	\$34,473.23	-	\$34,473.23	-	\$34,473.23
136-Sheriff	568,619	45.839%	\$568,619.22	-	\$568,619.22	-	\$568,619.22
137-Animal Services	5,721	0.461%	\$5,720.56	-	\$5,720.56	-	\$5,720.56
139-Probation	386,419	31.151%	\$386,418.57	-	\$386,418.57	-	\$386,418.57
140-County Fire	50,823	4.097%	\$50,822.74	-	\$50,822.74	-	\$50,822.74
141-Ag Commissioner	7,815	0.630%	\$7,814.78	-	\$7,814.78	-	\$7,814.78
160-Public Health	55,376	4.464%	\$55,376.37	-	\$55,376.37	-	\$55,376.37
166-Behavioral Health	19,809	1.597%	\$19,808.96	-	\$19,808.96	-	\$19,808.96
245-Roads	1,426	0.115%	\$1,426.22	-	\$1,426.22	-	\$1,426.22
305-Parks	3,916	0.316%	\$3,915.98	-	\$3,915.98	-	\$3,915.98
375-Driving Under the Influence	3,210	0.259%	\$3,209.91	-	\$3,209.91	-	\$3,209.91
377-Library	86,322	6.959%	\$86,321.80	-	\$86,321.80	-	\$86,321.80
222-Community Parks	11,769	0.949%	\$11,768.59	-	\$11,768.59	-	\$11,768.59
<b>Subtotals</b>	<b>1,240,466</b>	<b>100.000%</b>	<b>\$1,240,466.05</b>	<b>-</b>	<b>\$1,240,466.05</b>	<b>-</b>	<b>\$1,240,466.05</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$1,240,466.05</b>		<b>\$1,240,466.05</b>

**Allocation Basis: Depreciation by department**

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

**001 Building Depreciation**  
**Schedule 1.6.8**

**Detail Allocation - County Bank Bldg**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
116-Central Services	4,192	46.864%	\$13,084.94	-	\$13,084.94	-	\$13,084.94
405-Public Works	4,753	53.136%	\$14,836.05	-	\$14,836.05	-	\$14,836.05
<b>Subtotals</b>	<b>8,945</b>	<b>100.000%</b>	<b>\$27,920.99</b>	<b>-</b>	<b>\$27,920.99</b>	<b>-</b>	<b>\$27,920.99</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					\$27,920.99		\$27,920.99

Allocation Basis: Square Footage

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

**001 Building Depreciation**  
**Schedule 1.6.9**

**Detail Allocation - Kimball Bldg**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	120	0.675%	\$87.51	-	\$87.51	-	\$87.51
113-Facilities Management	3,979	22.366%	\$2,901.59	-	\$2,901.59	-	\$2,901.59
117-Auditor-Controller-Treasurer-Tax Collector	1,823	10.247%	\$1,329.38	-	\$1,329.38	-	\$1,329.38
305-Parks	3,148	17.695%	\$2,295.60	-	\$2,295.60	-	\$2,295.60
405-Public Works	4,121	23.165%	\$3,005.14	-	\$3,005.14	-	\$3,005.14
999-Other	2,670	15.008%	\$1,947.03	-	\$1,947.03	-	\$1,947.03
222-Community Parks	1,929	10.843%	\$1,406.68	-	\$1,406.68	-	\$1,406.68
<b>Subtotals</b>	<b>17,790</b>	<b>100.000%</b>	<b>\$12,972.92</b>	<b>-</b>	<b>\$12,972.92</b>	<b>-</b>	<b>\$12,972.92</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$12,972.92</b>		<b>\$12,972.92</b>

**Allocation Basis: Square Footage**

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

**001 Building Depreciation  
 Schedule 1.6.10**

**Detail Allocation - Bldg 1200**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
111-County Counsel	342	0.671%	-	-	-	-	-
112-Human Resources	120	0.235%	-	-	-	-	-
113-Facilities Management	19,786	38.811%	-	-	-	-	-
114-Information Technology Department (ITD)	1,232	2.417%	-	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	2,381	4.670%	-	-	-	-	-
109-Assessor	395	0.775%	-	-	-	-	-
110-Clerk	5,821	11.418%	-	-	-	-	-
132-District Attorney	638	1.251%	-	-	-	-	-
136-Sheriff	305	0.598%	-	-	-	-	-
137-Animal Services	259	0.508%	-	-	-	-	-
138-Emergency Services	2,975	5.836%	-	-	-	-	-
139-Probation	299	0.587%	-	-	-	-	-
142-Planning	632	1.240%	-	-	-	-	-
160-Public Health	7,598	14.904%	-	-	-	-	-
305-Parks	120	0.235%	-	-	-	-	-
377-Library	3,101	6.083%	-	-	-	-	-
405-Public Works	1,200	2.354%	-	-	-	-	-
999-Other	3,776	7.407%	-	-	-	-	-
<b>Subtotals</b>	<b>50,980</b>	<b>100.000%</b>	-	-	-	-	-
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>							

Allocation Basis: Square Footage

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

**001 Building Depreciation**  
**Schedule 1.6.11**

**Detail Allocation - North County Facility**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
109-Assessor	3,045	67.817%	\$52,189.50	-	\$52,189.50	-	\$52,189.50
110-Clerk	264	5.880%	\$4,524.80	-	\$4,524.80	-	\$4,524.80
142-Planning	1,181	26.303%	\$20,241.64	-	\$20,241.64	-	\$20,241.64
<b>Subtotals</b>	<b>4,490</b>	<b>100.000%</b>	<b>\$76,955.94</b>	<b>-</b>	<b>\$76,955.94</b>	<b>-</b>	<b>\$76,955.94</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$76,955.94</b>		<b>\$76,955.94</b>

Allocation Basis: Square Footage

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

**001 Building Depreciation**  
**Schedule 1.6.12**

**Detail Allocation - Longbranch**

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

Allocation Basis: Square Footage



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

**001 Building Depreciation**  
**Schedule 1.6.13**

**Detail Allocation - Monterey Parking**

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

Allocation Basis: Number of spaces

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

**001 Building Depreciation**  
**Schedule 1.6.14**

**Detail Allocation - New Govt Center**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	7,562	7.377%	\$83,165.12	-	\$83,165.12	-	\$83,165.12
111-County Counsel	9,442	9.211%	\$103,840.92	-	\$103,840.92	-	\$103,840.92
112-Human Resources	8,836	8.620%	\$97,176.27	-	\$97,176.27	-	\$97,176.27
113-Facilities Management	4,353	4.247%	\$47,873.28	-	\$47,873.28	-	\$47,873.28
116-Central Services	257	0.251%	\$2,826.43	-	\$2,826.43	-	\$2,826.43
117-Auditor-Controller-Treasurer-Tax Collector	23,278	22.709%	\$256,006.03	-	\$256,006.03	-	\$256,006.03
100-Board of Supervisors	11,907	11.616%	\$130,950.42	-	\$130,950.42	-	\$130,950.42
109-Assessor	22,087	21.547%	\$242,907.69	-	\$242,907.69	-	\$242,907.69
110-Clerk	12,169	11.872%	\$133,831.83	-	\$133,831.83	-	\$133,831.83
138-Emergency Services	1,937	1.890%	\$21,302.68	-	\$21,302.68	-	\$21,302.68
405-Public Works	678	0.661%	\$7,456.49	-	\$7,456.49	-	\$7,456.49
<b>Subtotals</b>	<b>102,506</b>	<b>100.000%</b>	<b>\$1,127,337.15</b>	<b>-</b>	<b>\$1,127,337.15</b>	<b>-</b>	<b>\$1,127,337.15</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$1,127,337.15</b>		<b>\$1,127,337.15</b>

Allocation Basis: Square Footage

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

**001 Building Depreciation**  
**Schedule 1.6.15**

**Detail Allocation - Structures**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	2,233	0.937%	\$2,233.29	-	\$2,233.29	-	\$2,233.29
116-Central Services	118,295	49.658%	\$118,294.66	-	\$118,294.66	-	\$118,294.66
136-Sheriff	2,299	0.965%	\$2,299.23	-	\$2,299.23	-	\$2,299.23
137-Animal Services	34,508	14.486%	\$34,507.78	-	\$34,507.78	-	\$34,507.78
138-Emergency Services	2,706	1.136%	\$2,706.41	-	\$2,706.41	-	\$2,706.41
139-Probation	10,351	4.345%	\$10,351.00	-	\$10,351.00	-	\$10,351.00
140-County Fire	1,642	0.689%	\$1,642.21	-	\$1,642.21	-	\$1,642.21
141-Ag Commissioner	4,321	1.814%	\$4,321.46	-	\$4,321.46	-	\$4,321.46
160-Public Health	25,877	10.863%	\$25,877.26	-	\$25,877.26	-	\$25,877.26
201-Public Works Special Services	6,300	2.645%	\$6,300.35	-	\$6,300.35	-	\$6,300.35
222-Community Parks	29,685	12.461%	\$29,684.91	-	\$29,684.91	-	\$29,684.91
<b>Subtotals</b>	<b>238,219</b>	<b>100.000%</b>	<b>\$238,218.56</b>	<b>-</b>	<b>\$238,218.56</b>	<b>-</b>	<b>\$238,218.56</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$238,218.56</b>		<b>\$238,218.56</b>

Allocation Basis: Depreciation by department

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

**001 Building Depreciation**  
**Schedule 1.7**

**Summary of Allocated Costs**

Department	Total	New Govt Center	Old Courthouse	Courthouse Annex	SLO Health Complex	Sierra Way	New Courthouse
104-County Administrative Office	\$83,165.12	\$83,165.12	-	-	-	-	-
111-County Counsel	\$103,840.92	\$103,840.92	-	-	-	-	-
112-Human Resources	\$97,263.78	\$97,176.27	-	-	-	-	-
113-Facilities Management	\$60,736.75	\$47,873.28	-	-	\$6,049.06	-	\$3,912.82
114-Information Technology Department (ITD)	\$33,315.89	-	\$26,313.48	-	-	-	-
116-Central Services	\$194,927.45	\$2,826.43	-	-	\$11,232.57	-	\$15,015.63
117-Auditor-Controller-Treasurer-Tax Collector	\$257,335.41	\$256,006.03	-	-	-	-	-
<b>Subtotal for CSD</b>	<b>\$830,585.32</b>	<b>\$590,888.05</b>	<b>\$26,313.48</b>	<b>-</b>	<b>\$17,281.62</b>	<b>-</b>	<b>\$18,928.45</b>
100-Board of Supervisors	\$130,950.42	\$130,950.42	-	-	-	-	-
109-Assessor	\$295,097.19	\$242,907.69	-	-	-	-	-
110-Clerk	\$138,356.64	\$133,831.83	-	-	-	-	-
132-District Attorney	\$1,348.07	-	\$1,348.07	-	-	-	-
135-Public Defender	\$798.10	-	-	-	-	-	\$798.10
136-Sheriff	\$570,918.45	-	-	-	-	-	-
137-Animal Services	\$40,228.34	-	-	-	-	-	-
138-Emergency Services	\$24,009.09	\$21,302.68	-	-	-	-	-
139-Probation	\$403,087.29	-	-	-	-	-	\$6,317.72
140-County Fire	\$52,464.95	-	-	-	-	-	-
141-Ag Commissioner	\$13,732.67	-	-	-	-	\$1,596.43	-
142-Planning	\$70,584.54	-	\$20,802.51	-	-	-	\$29,540.39
160-Public Health	\$182,117.27	-	-	-	\$97,712.26	\$1,104.99	-
166-Behavioral Health	\$145,312.68	-	-	-	\$110,575.04	-	-
201-Public Works Special Services	\$6,300.35	-	-	-	-	-	-
215-Farm Advisor	\$1,146.38	-	-	-	-	\$1,146.38	-
245-Roads	\$1,426.22	-	-	-	-	-	-
305-Parks	\$6,211.58	-	-	-	-	-	-
375-Driving Under the Influence	\$7,261.05	-	-	-	\$4,051.14	-	-

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

**001 Building Depreciation  
Schedule 1.7**

Summary of Allocated Costs (continued)

Department	Total	New Govt Center	Old Courthouse	Courthouse Annex	SLO Health Complex	Sierra Way	New Courthouse
377-Library	\$86,321.80	-	-	-	-	-	-
405-Public Works	\$46,409.44	\$7,456.49	\$21,111.76	-	-	-	-
999-Other	\$158,244.47	-	-	-	-	-	\$156,297.44
222-Community Parks	\$42,860.18	-	-	-	-	-	-
<b>Totals</b>	<b>\$3,255,772.48</b>	<b>\$1,127,337.15</b>	<b>\$69,575.83</b>	<b>-</b>	<b>\$229,620.06</b>	<b>\$3,847.80</b>	<b>\$211,882.10</b>
<b>Direct Billed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$3,255,772.48</b>	<b>\$1,127,337.15</b>	<b>\$69,575.83</b>	<b>-</b>	<b>\$229,620.06</b>	<b>\$3,847.80</b>	<b>\$211,882.10</b>
<b>Less Direct Billed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less CSD Amounts</b>	<b>(\$830,585.32)</b>	<b>(\$590,888.05)</b>	<b>(\$26,313.48)</b>	<b>-</b>	<b>(\$17,281.62)</b>	<b>-</b>	<b>(\$18,928.45)</b>
<b>Total Receiving Department Allocation</b>	<b>\$2,425,187.16</b>	<b>\$536,449.10</b>	<b>\$43,262.35</b>	<b>-</b>	<b>\$212,338.44</b>	<b>\$3,847.80</b>	<b>\$192,953.65</b>

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

**001 Building Depreciation  
Schedule 1.7**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>Atascadero Hospital</b>	<b>Other Direct</b>	<b>County Bank Bldg</b>	<b>Kimball Bldg</b>	<b>Bldg 1200</b>	<b>North County Facility</b>
104-County Administrative Office	\$83,165.12	-	-	-	-	-	-
111-County Counsel	\$103,840.92	-	-	-	-	-	-
112-Human Resources	\$97,263.78	-	-	-	\$87.51	-	-
113-Facilities Management	\$60,736.75	-	-	-	\$2,901.59	-	-
114-Information Technology Department (ITD)	\$33,315.89	-	\$4,769.12	-	-	-	-
116-Central Services	\$194,927.45	-	\$34,473.23	\$13,084.94	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$257,335.41	-	-	-	\$1,329.38	-	-
<b>Subtotal for CSD</b>	<b>\$830,585.32</b>	-	<b>\$39,242.35</b>	<b>\$13,084.94</b>	<b>\$4,318.47</b>	-	-
100-Board of Supervisors	\$130,950.42	-	-	-	-	-	-
109-Assessor	\$295,097.19	-	-	-	-	-	\$52,189.50
110-Clerk	\$138,356.64	-	-	-	-	-	\$4,524.80
132-District Attorney	\$1,348.07	-	-	-	-	-	-
135-Public Defender	\$798.10	-	-	-	-	-	-
136-Sheriff	\$570,918.45	-	\$568,619.22	-	-	-	-
137-Animal Services	\$40,228.34	-	\$5,720.56	-	-	-	-
138-Emergency Services	\$24,009.09	-	-	-	-	-	-
139-Probation	\$403,087.29	-	\$386,418.57	-	-	-	-
140-County Fire	\$52,464.95	-	\$50,822.74	-	-	-	-
141-Ag Commissioner	\$13,732.67	-	\$7,814.78	-	-	-	-
142-Planning	\$70,584.54	-	-	-	-	-	\$20,241.64
160-Public Health	\$182,117.27	\$2,046.40	\$55,376.37	-	-	-	-
166-Behavioral Health	\$145,312.68	\$14,928.68	\$19,808.96	-	-	-	-
201-Public Works Special Services	\$6,300.35	-	-	-	-	-	-
215-Farm Advisor	\$1,146.38	-	-	-	-	-	-
245-Roads	\$1,426.22	-	\$1,426.22	-	-	-	-
305-Parks	\$6,211.58	-	\$3,915.98	-	\$2,295.60	-	-
375-Driving Under the Influence	\$7,261.05	-	\$3,209.91	-	-	-	-

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

**001 Building Depreciation**  
**Schedule 1.7**

Summary of Allocated Costs (continued)

Department	Total	Atascadero Hospital	Other Direct	County Bank Bldg	Kimball Bldg	Bldg 1200	North County Facility
377-Library	\$86,321.80	-	\$86,321.80	-	-	-	-
405-Public Works	\$46,409.44	-	-	\$14,836.05	\$3,005.14	-	-
999-Other	\$158,244.47	-	-	-	\$1,947.03	-	-
222-Community Parks	\$42,860.18	-	\$11,768.59	-	\$1,406.68	-	-
<b>Totals</b>	<b>\$3,255,772.48</b>	<b>\$16,975.08</b>	<b>\$1,240,466.05</b>	<b>\$27,920.99</b>	<b>\$12,972.92</b>	<b>-</b>	<b>\$76,955.94</b>
<b>Direct Billed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$3,255,772.48</b>	<b>\$16,975.08</b>	<b>\$1,240,466.05</b>	<b>\$27,920.99</b>	<b>\$12,972.92</b>	<b>-</b>	<b>\$76,955.94</b>
<b>Less Direct Billed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less CSD Amounts</b>	<b>(\$830,585.32)</b>	<b>-</b>	<b>(\$39,242.35)</b>	<b>(\$13,084.94)</b>	<b>(\$4,318.47)</b>	<b>-</b>	<b>-</b>
<b>Total Receiving Department Allocation</b>	<b>\$2,425,187.16</b>	<b>\$16,975.08</b>	<b>\$1,201,223.70</b>	<b>\$14,836.05</b>	<b>\$8,654.45</b>	<b>-</b>	<b>\$76,955.94</b>

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

**001 Building Depreciation**  
**Schedule 1.7**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>Longbranch</b>	<b>Monterey Parking</b>	<b>Structures</b>
104-County Administrative Office	\$83,165.12	-	-	-
111-County Counsel	\$103,840.92	-	-	-
112-Human Resources	\$97,263.78	-	-	-
113-Facilities Management	\$60,736.75	-	-	-
114-Information Technology Department (ITD)	\$33,315.89	-	-	\$2,233.29
116-Central Services	\$194,927.45	-	-	\$118,294.66
117-Auditor-Controller-Treasurer-Tax Collector	\$257,335.41	-	-	-
<b>Subtotal for CSD</b>	<b>\$830,585.32</b>	<b>-</b>	<b>-</b>	<b>\$120,527.95</b>
100-Board of Supervisors	\$130,950.42	-	-	-
109-Assessor	\$295,097.19	-	-	-
110-Clerk	\$138,356.64	-	-	-
132-District Attorney	\$1,348.07	-	-	-
135-Public Defender	\$798.10	-	-	-
136-Sheriff	\$570,918.45	-	-	\$2,299.23
137-Animal Services	\$40,228.34	-	-	\$34,507.78
138-Emergency Services	\$24,009.09	-	-	\$2,706.41
139-Probation	\$403,087.29	-	-	\$10,351.00
140-County Fire	\$52,464.95	-	-	\$1,642.21
141-Ag Commissioner	\$13,732.67	-	-	\$4,321.46
142-Planning	\$70,584.54	-	-	-
160-Public Health	\$182,117.27	-	-	\$25,877.26
166-Behavioral Health	\$145,312.68	-	-	-
201-Public Works Special Services	\$6,300.35	-	-	\$6,300.35
215-Farm Advisor	\$1,146.38	-	-	-
245-Roads	\$1,426.22	-	-	-
305-Parks	\$6,211.58	-	-	-
375-Driving Under the Influence	\$7,261.05	-	-	-



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

**001 Building Depreciation  
 Schedule 1.7**

**Summary of Allocated Costs (continued)**

Department	Total	Longbranch	Monterey Parking	Structures
377-Library	\$86,321.80	-	-	-
405-Public Works	\$46,409.44	-	-	-
999-Other	\$158,244.47	-	-	-
222-Community Parks	\$42,860.18	-	-	\$29,684.91
<b>Totals</b>	\$3,255,772.48	-	-	\$238,218.56
<b>Direct Billed</b>	-	-	-	-
<b>Total Full Functional Cost</b>	\$3,255,772.48	-	-	\$238,218.56
<b>Less Direct Billed</b>	-	-	-	-
<b>Less CSD Amounts</b>	(\$830,585.32)	-	-	(\$120,527.95)
<b>Total Receiving Department Allocation</b>	\$2,425,187.16	-	-	\$117,690.61

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

**002 Equipment Depreciation**  
**Schedule 2.1**

**Narrative**

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

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

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

Fiscal Year FY2021-22  
For use in Year 2023-24

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

Date Printed: 6/5/2023

**002 Equipment Depreciation  
Schedule 2.2**

Revenue Reconciliation

No Revenue Reconciliation

Fiscal Year FY2021-22  
For use in Year 2023-24

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

Date Printed: 6/5/2023

**002 Equipment Depreciation  
Schedule 2.3**

**Labor Distribution Summary**

**No Labor Distribution**

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

**002 Equipment Depreciation**  
**Schedule 2.4**

Schedule of costs to be allocated

	Amount	General & Admin	Software	Computing Assets	Other Assets
<i>Total %</i>			0.000%	0.000%	0.000%
<b>Wages and Benefits</b>					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>	-	-	-	-	-
<b>Service And Supplies</b>	<b>DIST</b>				
Services and Supplies Subtotal	-	-	-	-	-
<b>Cost Adjustments</b>					
DEPRECIATION	<i>ADJP</i> \$3,188,954.05	-	\$1,170,591.18	\$738,261.99	\$1,280,100.88
<b>Cost Adjustments Subtotal</b>	\$3,188,954.05	-	\$1,170,591.18	\$738,261.99	\$1,280,100.88
Reallocate Admin		-	-	-	-
<b>Functional Costs</b>	\$3,188,954.05	-	\$1,170,591.18	\$738,261.99	\$1,280,100.88

**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
<b>Subtotals</b>	-	-
<b>Functional Costs</b>	\$3,188,954.05	
<b>Total Allocated Costs</b>	\$3,188,954.05	

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

**002 Equipment Depreciation**  
**Schedule 2.6.1**

**Detail Allocation - Software**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	18,940	1.652%	\$19,338.58	-	\$19,338.58	-	\$19,338.58
114-Information Technology Department (ITD)	710,560	61.978%	\$725,507.69	-	\$725,507.69	-	\$725,507.69
117-Auditor-Controller-Treasurer-Tax Collector	178,929	15.607%	\$182,692.95	-	\$182,692.95	-	\$182,692.95
109-Assessor	6,750	0.589%	\$6,892.00	-	\$6,892.00	-	\$6,892.00
110-Clerk	25,141	2.193%	\$25,670.04	-	\$25,670.04	-	\$25,670.04
132-District Attorney	13,415	1.170%	\$13,697.32	-	\$13,697.32	-	\$13,697.32
136-Sheriff	13,786	1.202%	\$14,076.08	-	\$14,076.08	-	\$14,076.08
142-Planning	170,152	14.841%	\$173,731.40	-	\$173,731.40	-	\$173,731.40
201-Public Works Special Services	8,800	0.768%	\$8,985.12	-	\$8,985.12	-	\$8,985.12
<b>Subtotals</b>	<b>1,146,473</b>	<b>100.000%</b>	<b>\$1,170,591.18</b>	<b>-</b>	<b>\$1,170,591.18</b>	<b>-</b>	<b>\$1,170,591.18</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$1,170,591.18</b>		<b>\$1,170,591.18</b>

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)	<b>676,995</b>	93.630%	\$691,237.06	-	\$691,237.06	-	\$691,237.06
132-District Attorney	<b>4,685</b>	0.648%	\$4,783.71	-	\$4,783.71	-	\$4,783.71
136-Sheriff	<b>32,739</b>	4.528%	\$33,427.44	-	\$33,427.44	-	\$33,427.44
139-Probation	<b>2,387</b>	0.330%	\$2,436.73	-	\$2,436.73	-	\$2,436.73
140-County Fire	<b>6,246</b>	0.864%	\$6,377.05	-	\$6,377.05	-	\$6,377.05
<b>Subtotals</b>	<b>723,051</b>	100.000%	\$738,261.99	-	\$738,261.99	-	\$738,261.99
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					\$738,261.99		\$738,261.99

**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	1,088	0.087%	\$1,110.51	-	\$1,110.51	-	\$1,110.51
112-Human Resources	1,059	0.084%	\$1,081.35	-	\$1,081.35	-	\$1,081.35
113-Facilities Management	833	0.066%	\$850.53	-	\$850.53	-	\$850.53
114-Information Technology Department (ITD)	799,453	63.766%	\$816,271.28	-	\$816,271.28	-	\$816,271.28
117-Auditor-Controller-Treasurer-Tax Collector	6,322	0.504%	\$6,455.00	-	\$6,455.00	-	\$6,455.00
100-Board of Supervisors	987	0.079%	\$1,008.05	-	\$1,008.05	-	\$1,008.05
109-Assessor	62,084	4.952%	\$63,390.47	-	\$63,390.47	-	\$63,390.47
110-Clerk	3,944	0.315%	\$4,026.72	-	\$4,026.72	-	\$4,026.72
132-District Attorney	8,343	0.665%	\$8,518.20	-	\$8,518.20	-	\$8,518.20
136-Sheriff	210,271	16.772%	\$214,694.49	-	\$214,694.49	-	\$214,694.49
137-Animal Services	1,193	0.095%	\$1,217.99	-	\$1,217.99	-	\$1,217.99
138-Emergency Services	20,582	1.642%	\$21,014.72	-	\$21,014.72	-	\$21,014.72
139-Probation	1,107	0.088%	\$1,130.72	-	\$1,130.72	-	\$1,130.72
140-County Fire	91,821	7.324%	\$93,753.01	-	\$93,753.01	-	\$93,753.01
141-Ag Commissioner	1,325	0.106%	\$1,353.12	-	\$1,353.12	-	\$1,353.12
142-Planning	3,694	0.295%	\$3,772.16	-	\$3,772.16	-	\$3,772.16
160-Public Health	22,063	1.760%	\$22,526.75	-	\$22,526.75	-	\$22,526.75
215-Farm Advisor	1,508	0.120%	\$1,539.73	-	\$1,539.73	-	\$1,539.73
305-Parks	10,128	0.808%	\$10,340.94	-	\$10,340.94	-	\$10,340.94
377-Library	5,921	0.472%	\$6,045.13	-	\$6,045.13	-	\$6,045.13
<b>Subtotals</b>	<b>1,253,727</b>	<b>100.000%</b>	<b>\$1,280,100.88</b>	<b>-</b>	<b>\$1,280,100.88</b>	<b>-</b>	<b>\$1,280,100.88</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$1,280,100.88</b>		<b>\$1,280,100.88</b>

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	\$1,110.51	-	-	\$1,110.51
112-Human Resources	\$20,419.93	-	\$19,338.58	\$1,081.35
113-Facilities Management	\$850.53	-	-	\$850.53
114-Information Technology Department (ITD)	\$2,233,016.03	\$691,237.06	\$725,507.69	\$816,271.28
117-Auditor-Controller-Treasurer-Tax Collector	\$189,147.95	-	\$182,692.95	\$6,455.00
<b>Subtotal for CSD</b>	<b>\$2,444,544.95</b>	<b>\$691,237.06</b>	<b>\$927,539.21</b>	<b>\$825,768.68</b>
100-Board of Supervisors	\$1,008.05	-	-	\$1,008.05
109-Assessor	\$70,282.46	-	\$6,892.00	\$63,390.47
110-Clerk	\$29,696.76	-	\$25,670.04	\$4,026.72
132-District Attorney	\$26,999.23	\$4,783.71	\$13,697.32	\$8,518.20
136-Sheriff	\$262,198.02	\$33,427.44	\$14,076.08	\$214,694.49
137-Animal Services	\$1,217.99	-	-	\$1,217.99
138-Emergency Services	\$21,014.72	-	-	\$21,014.72
139-Probation	\$3,567.45	\$2,436.73	-	\$1,130.72
140-County Fire	\$100,130.05	\$6,377.05	-	\$93,753.01
141-Ag Commissioner	\$1,353.12	-	-	\$1,353.12
142-Planning	\$177,503.56	-	\$173,731.40	\$3,772.16
160-Public Health	\$22,526.75	-	-	\$22,526.75
201-Public Works Special Services	\$8,985.12	-	\$8,985.12	-
215-Farm Advisor	\$1,539.73	-	-	\$1,539.73
305-Parks	\$10,340.94	-	-	\$10,340.94
377-Library	\$6,045.13	-	-	\$6,045.13
<b>Totals</b>	<b>\$3,188,954.05</b>	<b>\$738,261.99</b>	<b>\$1,170,591.18</b>	<b>\$1,280,100.88</b>
<b>Direct Billed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$3,188,954.05</b>	<b>\$738,261.99</b>	<b>\$1,170,591.18</b>	<b>\$1,280,100.88</b>
<b>Less Direct Billed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less CSD Amounts</b>	<b>(\$2,444,544.95)</b>	<b>(\$691,237.06)</b>	<b>(\$927,539.21)</b>	<b>(\$825,768.68)</b>
<b>Total Receiving Department Allocation</b>	<b>\$744,409.10</b>	<b>\$47,024.93</b>	<b>\$243,051.96</b>	<b>\$454,332.20</b>

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN**  
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**104 County Administrative Office**  
**Schedule 3.1**

**Narrative**

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

Not Allowed

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

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

**Support to Others-** Costs related to departmental support.

**Budget Assistance-** Costs related to review of departmental budgets.

**Not Allowed-** Not further allocated

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

**Revenue Reconciliation**

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$105,239.37	\$97,503.74	\$3,199.77	\$4,535.86	
	<b>Total for C/A</b>	<b>\$105,239.37</b>	<b>\$97,503.74</b>	<b>\$3,199.77</b>	<b>\$4,535.86</b>	
REV	Outside revenues	\$223,304.17	-	-	\$223,304.17	
	<b>Total for REV</b>	<b>\$223,304.17</b>	<b>-</b>	<b>-</b>	<b>\$223,304.17</b>	

<b>Total per Books</b>	<b>\$328,543.54</b>
<b>Less General Government</b>	<b>(\$227,840.03)</b>
<b>Less Off the Top</b>	<b>(\$97,503.74)</b>
<b>Less Direct Billed</b>	<b>(\$3,199.77)</b>
<b>Difference</b>	<b>-</b>

Fiscal Year FY2021-22  
For use in Year 2023-24

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

Date Printed: 6/5/2023

**104 County Administrative Office  
Schedule 3.3**

**Labor Distribution Summary**

**No Labor Distribution**

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

**Schedule of costs to be allocated**

	Amount	General & Admin	Support to Others	Budget Assistance	Not Allowed
<i>Total %</i>		47.476%	3.698%	7.475%	41.351%
<b>Wages and Benefits</b>					
Salaries	\$2,513,619.05	\$1,193,366.61	\$92,942.59	\$187,898.32	\$1,039,411.53
Benefits	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>	<b>\$2,513,619.05</b>	<b>\$1,193,366.61</b>	<b>\$92,942.59</b>	<b>\$187,898.32</b>	<b>\$1,039,411.53</b>
<b>Service And Supplies</b>					
	<b>DIST</b>				
SERVICES & SUPPLIES	<i>PROP</i>	\$3,231,109.86	\$1,710,398.00	-	\$1,520,711.86
<b>Services and Supplies Subtotal</b>		<b>\$3,231,109.86</b>	<b>\$1,710,398.00</b>	<b>-</b>	<b>\$1,520,711.86</b>
<b>Cost Adjustments</b>					
REVENUE	<i>ADJP</i>	(\$325,343.77)	(\$97,503.74)	-	(\$227,840.03)
<b>Cost Adjustments Subtotal</b>		<b>(\$325,343.77)</b>	<b>(\$97,503.74)</b>	<b>-</b>	<b>(\$227,840.03)</b>
<b>Reallocate Admin</b>		<b>(\$2,806,260.87)</b>	<b>\$197,554.00</b>	<b>\$399,387.03</b>	<b>\$2,209,319.84</b>
<b>Functional Costs</b>		<b>\$5,419,385.14</b>	<b>-</b>	<b>\$290,496.59</b>	<b>\$4,541,603.20</b>

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

**Service to Service Costs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Support to Others</b>	<b>Budget Assistance</b>	<b>Not Allowed</b>
001-Building Depreciation	\$83,165.12	-	-	\$68,195.40	\$14,969.72
104-County Administrative Office	-	\$7,674.42	\$411.37	\$831.66	\$6,431.39
111-County Counsel	-	\$165,037.78	\$8,846.56	\$17,884.74	\$138,306.49
112-Human Resources	-	\$15,126.10	\$44.28	\$11,815.50	\$3,266.31
113-Facilities Management	-	\$50,682.64	\$4.20	\$50,612.81	\$65.63
114-Information Technology Department (ITD)	-	\$83,770.26	\$14,334.67	\$69,435.58	-
116-Central Services	-	\$8,779.79	\$470.63	\$951.44	\$7,357.72
117-Auditor-Controller-Treasurer-Tax Collector	-	\$39,451.28	\$425.09	\$32,380.33	\$6,645.86
200-Maintenance Projects	-	\$3,450.87	\$184.98	\$373.96	\$2,891.93
118-Talent Development	-	\$3,165.15	\$169.66	\$343.00	\$2,652.49
<b>Subtotals</b>	<b>\$83,165.12</b>	<b>\$377,138.28</b>	<b>\$24,891.44</b>	<b>\$252,824.42</b>	<b>\$182,587.54</b>
<b>Functional Costs</b>	<b>\$5,419,385.14</b>		<b>\$290,496.59</b>	<b>\$587,285.35</b>	<b>\$4,541,603.20</b>
<b>Total Allocated Costs</b>	<b>\$5,879,688.54</b>		<b>\$315,388.03</b>	<b>\$840,109.77</b>	<b>\$4,724,190.73</b>

**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	572	0.454%	\$1,317.51	-	\$1,317.51	-	\$1,317.51
111-County Counsel	1,418	1.124%	\$3,266.26	-	\$3,266.26	\$281.15	\$3,547.41
112-Human Resources	3,883	3.078%	\$8,942.07	-	\$8,942.07	\$769.70	\$9,711.77
113-Facilities Management	32	0.025%	\$74.01	-	\$74.01	\$6.37	\$80.38
114-Information Technology Department (ITD)	3,192	2.530%	\$7,350.35	-	\$7,350.35	\$632.69	\$7,983.04
116-Central Services	1,119	0.887%	\$2,575.86	-	\$2,575.86	\$221.72	\$2,797.58
117-Auditor-Controller-Treasurer-Tax Collector	2,520	1.998%	\$5,803.83	-	\$5,803.83	\$499.57	\$6,303.40
118-Talent Development	33	0.026%	\$75.67	-	\$75.67	\$6.51	\$82.18
100-Board of Supervisors	90	0.071%	\$206.28	-	\$206.28	\$17.76	\$224.04
109-Assessor	1,014	0.804%	\$2,335.64	-	\$2,335.64	\$201.04	\$2,536.68
110-Clerk	4,731	3.750%	\$10,893.72	-	\$10,893.72	\$937.69	\$11,831.41
130-Waste Mgmt	103	0.082%	\$237.30	-	\$237.30	\$20.43	\$257.73
131-Grand Jury	1,102	0.873%	\$2,536.78	-	\$2,536.78	\$218.36	\$2,755.14
132-District Attorney	1,923	1.524%	\$4,427.16	-	\$4,427.16	\$381.07	\$4,808.23
134-Child Support Services	912	0.723%	\$2,101.03	-	\$2,101.03	\$180.85	\$2,281.88
135-Public Defender	14,914	11.822%	\$34,343.31	-	\$34,343.31	\$2,956.14	\$37,299.45
136-Sheriff	4,839	3.836%	\$11,143.02	-	\$11,143.02	\$959.15	\$12,102.17
137-Animal Services	651	0.516%	\$1,498.46	-	\$1,498.46	\$128.98	\$1,627.44
138-Emergency Services	2,026	1.606%	\$4,666.42	-	\$4,666.42	\$401.67	\$5,068.08
139-Probation	2,101	1.666%	\$4,839.08	-	\$4,839.08	\$416.53	\$5,255.61
140-County Fire	9,344	7.407%	\$21,517.49	-	\$21,517.49	\$1,852.14	\$23,369.64
141-Ag Commissioner	1,397	1.107%	\$3,216.08	-	\$3,216.08	\$276.83	\$3,492.91
142-Planning	14,384	11.402%	\$33,122.40	-	\$33,122.40	\$2,851.05	\$35,973.45
143-Court Operations Fund	1,299	1.029%	\$2,990.66	-	\$2,990.66	\$257.42	\$3,248.09
160-Public Health	6,237	4.944%	\$14,362.56	-	\$14,362.56	\$1,236.27	\$15,598.83
166-Behavioral Health	5,812	4.607%	\$13,384.24	-	\$13,384.24	\$1,152.07	\$14,536.31
180-Social Services	12,368	9.804%	\$28,480.14	-	\$28,480.14	\$2,451.46	\$30,931.61



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

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

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
186-Veteran's Services	1,076	0.853%	\$2,478.80	-	\$2,478.80	\$213.37	\$2,692.17
215-Farm Advisor	1,570	1.244%	\$3,614.39	-	\$3,614.39	\$311.11	\$3,925.51
305-Parks	1,152	0.913%	\$2,652.43	-	\$2,652.43	\$228.31	\$2,880.74
330-Wildlife and Grazing	511	0.405%	\$1,176.65	-	\$1,176.65	\$101.28	\$1,277.93
331-Fish and Game	735	0.583%	\$1,693.35	-	\$1,693.35	\$145.76	\$1,839.10
377-Library	954	0.756%	\$2,196.00	-	\$2,196.00	\$189.02	\$2,385.02
405-Public Works	14,615	11.586%	\$33,655.80	-	\$33,655.80	\$2,896.96	\$36,552.76
407-Fleet	75	0.059%	\$172.48	-	\$172.48	\$14.85	\$187.32
425-Airports	2,200	1.744%	\$5,066.52	-	\$5,066.52	\$436.11	\$5,502.63
427-Golf Courses	175	0.139%	\$403.84	-	\$403.84	\$34.76	\$438.60
999-Other	279	0.221%	\$643.05	-	\$643.05	\$55.35	\$698.40
119-Communication and Outreach	943	0.748%	\$2,171.50	-	\$2,171.50	\$186.91	\$2,358.41
205-Groundwater Sustainability	3,849	3.051%	\$8,864.45	(\$3,199.77)	\$5,664.68	\$763.02	\$6,427.69
<b>Subtotals</b>	<b>126,151</b>	<b>100.000%</b>	<b>\$290,496.59</b>	<b>(\$3,199.77)</b>	<b>\$287,296.82</b>	<b>\$24,891.44</b>	<b>\$312,188.26</b>
<b>Direct Billed</b>					<b>\$3,199.77</b>		<b>\$3,199.77</b>
<b>Total Full Functional Cost</b>					<b>\$290,496.59</b>		<b>\$315,388.03</b>

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	5,744,729	0.970%	\$6,356.91	-	\$6,356.91	-	\$6,356.91
111-County Counsel	5,790,923	0.978%	\$6,408.02	-	\$6,408.02	\$1,822.62	\$8,230.65
112-Human Resources	7,861,616	1.327%	\$8,699.38	-	\$8,699.38	\$2,474.35	\$11,173.72
113-Facilities Management	8,745,620	1.476%	\$9,677.58	-	\$9,677.58	\$2,752.58	\$12,430.16
114-Information Technology Department (ITD)	18,995,007	3.207%	\$21,019.18	-	\$21,019.18	\$5,978.44	\$26,997.62
116-Central Services	2,754,656	0.465%	\$3,048.20	-	\$3,048.20	\$866.99	\$3,915.20
117-Auditor-Controller-Treasurer-Tax Collector	8,948,049	1.511%	\$9,901.58	-	\$9,901.58	\$2,816.29	\$12,717.87
200-Maintenance Projects	3,237,947	0.547%	\$3,582.99	-	\$3,582.99	\$1,019.10	\$4,602.10
118-Talent Development	592,822	0.100%	\$656.00	-	\$656.00	\$186.58	\$842.58
100-Board of Supervisors	1,839,539	0.311%	\$2,035.57	-	\$2,035.57	\$578.97	\$2,614.54
109-Assessor	10,436,501	1.762%	\$11,548.65	-	\$11,548.65	\$3,284.76	\$14,833.41
110-Clerk	4,156,493	0.702%	\$4,599.42	-	\$4,599.42	\$1,308.20	\$5,907.63
130-Waste Mgmt	1,762,132	0.297%	\$1,949.91	-	\$1,949.91	\$554.61	\$2,504.52
131-Grand Jury	73,555	0.012%	\$81.39	-	\$81.39	\$23.15	\$104.54
132-District Attorney	20,977,792	3.541%	\$23,213.26	-	\$23,213.26	\$6,602.50	\$29,815.76
134-Child Support Services	3,994,351	0.674%	\$4,420.00	-	\$4,420.00	\$1,257.17	\$5,677.18
135-Public Defender	8,204,603	1.385%	\$9,078.91	-	\$9,078.91	\$2,582.30	\$11,661.21
136-Sheriff	88,842,566	14.998%	\$98,309.93	-	\$98,309.93	\$27,962.10	\$126,272.04
137-Animal Services	2,769,908	0.468%	\$3,065.08	-	\$3,065.08	\$871.79	\$3,936.87
138-Emergency Services	1,713,844	0.289%	\$1,896.48	-	\$1,896.48	\$539.41	\$2,435.89
139-Probation	24,766,744	4.181%	\$27,405.97	-	\$27,405.97	\$7,795.03	\$35,201.00
140-County Fire	24,121,789	4.072%	\$26,692.29	-	\$26,692.29	\$7,592.04	\$34,284.32
141-Ag Commissioner	6,910,911	1.167%	\$7,647.36	-	\$7,647.36	\$2,175.12	\$9,822.49
142-Planning	15,587,704	2.631%	\$17,248.78	-	\$17,248.78	\$4,906.04	\$22,154.82
160-Public Health	47,190,491	7.967%	\$52,219.27	-	\$52,219.27	\$14,852.63	\$67,071.90
166-Behavioral Health	86,069,934	14.530%	\$95,241.84	-	\$95,241.84	\$27,089.45	\$122,331.29
180-Social Services	71,708,597	12.106%	\$79,350.11	-	\$79,350.11	\$22,569.40	\$101,919.51
184-Law Enforcement Medical Care	8,425,803	1.422%	\$9,323.69	-	\$9,323.69	\$2,651.92	\$11,975.60

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

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

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
186-Veteran's Services	881,861	0.149%	\$975.84	-	\$975.84	\$277.55	\$1,253.39
201-Public Works Special Services	3,121,138	0.527%	\$3,453.74	-	\$3,453.74	\$982.34	\$4,436.08
215-Farm Advisor	511,069	0.086%	\$565.53	-	\$565.53	\$160.85	\$726.38
245-Roads	18,913,068	3.193%	\$20,928.51	-	\$20,928.51	\$5,952.65	\$26,881.16
266-County Wide Automation	84,949	0.014%	\$94.00	-	\$94.00	\$26.74	\$120.74
290-Community Development	800,749	0.135%	\$886.08	-	\$886.08	\$252.03	\$1,138.11
305-Parks	5,982,295	1.010%	\$6,619.79	-	\$6,619.79	\$1,882.85	\$8,502.64
330-Wildlife and Grazing	1,774	0.000%	\$1.96	-	\$1.96	\$0.56	\$2.52
331-Fish and Game	5,207	0.001%	\$5.76	-	\$5.76	\$1.64	\$7.40
351-Emergency Medical Services	332,474	0.056%	\$367.90	-	\$367.90	\$104.64	\$472.55
375-Driving Under the Influence	1,327,825	0.224%	\$1,469.32	-	\$1,469.32	\$417.92	\$1,887.24
377-Library	11,159,830	1.884%	\$12,349.06	-	\$12,349.06	\$3,512.42	\$15,861.48
405-Public Works	22,487,572	3.796%	\$24,883.92	-	\$24,883.92	\$7,077.69	\$31,961.61
407-Fleet	5,311,091	0.897%	\$5,877.06	-	\$5,877.06	\$1,671.60	\$7,548.66
408-Workers' Comp ISF	5,531,812	0.934%	\$6,121.30	-	\$6,121.30	\$1,741.07	\$7,862.37
409-Liability Insurance ISF	3,361,329	0.567%	\$3,719.52	-	\$3,719.52	\$1,057.94	\$4,777.46
410-Unemployment Insurance ISF	83,692	0.014%	\$92.61	-	\$92.61	\$26.34	\$118.95
411-Medical Malpractice ISF	695,966	0.117%	\$770.13	-	\$770.13	\$219.05	\$989.18
412-County Dental Plan ISF	280,881	0.047%	\$310.81	-	\$310.81	\$88.40	\$399.22
425-Airports	6,238,056	1.053%	\$6,902.80	-	\$6,902.80	\$1,963.35	\$8,866.16
427-Golf Courses	3,633,890	0.613%	\$4,021.13	-	\$4,021.13	\$1,143.72	\$5,164.85
430-Los Osos Sewer System	3,770,948	0.637%	\$4,172.79	-	\$4,172.79	\$1,186.86	\$5,359.65
222-Community Parks	5,193,674	0.877%	\$5,747.13	-	\$5,747.13	\$1,634.64	\$7,381.77
119-Communication and Outreach	165,698	0.028%	\$183.36	-	\$183.36	\$52.15	\$235.51
205-Groundwater Sustainability	255,671	0.043%	\$282.92	-	\$282.92	\$80.47	\$363.39
<b>Subtotals</b>	<b>592,357,145</b>	<b>100.000%</b>	<b>\$655,480.75</b>	<b>-</b>	<b>\$655,480.75</b>	<b>\$184,629.02</b>	<b>\$840,109.77</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$655,480.75</b>		<b>\$840,109.77</b>

Allocation Basis: Annual Departmental Expenditures.

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

**Summary of Allocated Costs**

<b>Department</b>	<b>Total</b>	<b>Budget Assistance</b>	<b>Support to Others</b>	<b>Not Allowed</b>
104-County Administrative Office	\$7,674.42	\$6,356.91	\$1,317.51	-
111-County Counsel	\$11,778.05	\$8,230.65	\$3,547.41	-
112-Human Resources	\$20,885.50	\$11,173.72	\$9,711.77	-
113-Facilities Management	\$12,510.54	\$12,430.16	\$80.38	-
114-Information Technology Department (ITD)	\$34,980.66	\$26,997.62	\$7,983.04	-
116-Central Services	\$6,712.78	\$3,915.20	\$2,797.58	-
117-Auditor-Controller-Treasurer-Tax Collector	\$19,021.27	\$12,717.87	\$6,303.40	-
200-Maintenance Projects	\$4,602.10	\$4,602.10	-	-
118-Talent Development	\$924.76	\$842.58	\$82.18	-
<b>Subtotal for CSD</b>	<b>\$119,090.08</b>	<b>\$87,266.80</b>	<b>\$31,823.27</b>	<b>-</b>
100-Board of Supervisors	\$2,838.58	\$2,614.54	\$224.04	-
109-Assessor	\$17,370.09	\$14,833.41	\$2,536.68	-
110-Clerk	\$17,739.04	\$5,907.63	\$11,831.41	-
130-Waste Mgmt	\$2,762.25	\$2,504.52	\$257.73	-
131-Grand Jury	\$2,859.69	\$104.54	\$2,755.14	-
132-District Attorney	\$34,623.99	\$29,815.76	\$4,808.23	-
134-Child Support Services	\$7,959.05	\$5,677.18	\$2,281.88	-
135-Public Defender	\$48,960.67	\$11,661.21	\$37,299.45	-
136-Sheriff	\$138,374.21	\$126,272.04	\$12,102.17	-
137-Animal Services	\$5,564.32	\$3,936.87	\$1,627.44	-
138-Emergency Services	\$7,503.97	\$2,435.89	\$5,068.08	-
139-Probation	\$40,456.61	\$35,201.00	\$5,255.61	-
140-County Fire	\$57,653.96	\$34,284.32	\$23,369.64	-
141-Ag Commissioner	\$13,315.39	\$9,822.49	\$3,492.91	-
142-Planning	\$58,128.27	\$22,154.82	\$35,973.45	-
143-Court Operations Fund	\$3,248.09	-	\$3,248.09	-
160-Public Health	\$82,670.73	\$67,071.90	\$15,598.83	-

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

**104 County Administrative Office  
Schedule 3.7**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>Budget Assistance</b>	<b>Support to Others</b>	<b>Not Allowed</b>
166-Behavioral Health	\$136,867.60	\$122,331.29	\$14,536.31	-
180-Social Services	\$132,851.11	\$101,919.51	\$30,931.61	-
184-Law Enforcement Medical Care	\$11,975.60	\$11,975.60	-	-
186-Veteran's Services	\$3,945.56	\$1,253.39	\$2,692.17	-
201-Public Works Special Services	\$4,436.08	\$4,436.08	-	-
215-Farm Advisor	\$4,651.89	\$726.38	\$3,925.51	-
245-Roads	\$26,881.16	\$26,881.16	-	-
266-County Wide Automation	\$120.74	\$120.74	-	-
290-Community Development	\$1,138.11	\$1,138.11	-	-
305-Parks	\$11,383.38	\$8,502.64	\$2,880.74	-
330-Wildlife and Grazing	\$1,280.45	\$2.52	\$1,277.93	-
331-Fish and Game	\$1,846.50	\$7.40	\$1,839.10	-
351-Emergency Medical Services	\$472.55	\$472.55	-	-
375-Driving Under the Influence	\$1,887.24	\$1,887.24	-	-
377-Library	\$18,246.50	\$15,861.48	\$2,385.02	-
405-Public Works	\$68,514.37	\$31,961.61	\$36,552.76	-
407-Fleet	\$7,735.98	\$7,548.66	\$187.32	-
408-Workers' Comp ISF	\$7,862.37	\$7,862.37	-	-
409-Liability Insurance ISF	\$4,777.46	\$4,777.46	-	-
410-Unemployment Insurance ISF	\$118.95	\$118.95	-	-
411-Medical Malpractice ISF	\$989.18	\$989.18	-	-
412-County Dental Plan ISF	\$399.22	\$399.22	-	-
425-Airports	\$14,368.79	\$8,866.16	\$5,502.63	-
427-Golf Courses	\$5,603.45	\$5,164.85	\$438.60	-
430-Los Osos Sewer System	\$5,359.65	\$5,359.65	-	-
999-Other	\$698.40	-	\$698.40	-
222-Community Parks	\$7,381.77	\$7,381.77	-	-
119-Communication and Outreach	\$2,593.92	\$235.51	\$2,358.41	-

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

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>Budget Assistance</b>	<b>Support to Others</b>	<b>Not Allowed</b>
205-Groundwater Sustainability	\$6,791.08	\$363.39	\$6,427.69	-
<b>Totals</b>	<b>\$1,152,298.04</b>	<b>\$840,109.77</b>	<b>\$312,188.26</b>	<b>-</b>
<b>Direct Billed</b>	<b>\$3,199.77</b>	<b>-</b>	<b>\$3,199.77</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$1,155,497.81</b>	<b>\$840,109.77</b>	<b>\$315,388.03</b>	<b>-</b>
<b>Less Direct Billed</b>	<b>(\$3,199.77)</b>	<b>-</b>	<b>(\$3,199.77)</b>	<b>-</b>
<b>Less CSD Amounts</b>	<b>(\$119,090.08)</b>	<b>(\$87,266.80)</b>	<b>(\$31,823.27)</b>	<b>-</b>
<b>Total Receiving Department Allocation</b>	<b>\$1,033,207.96</b>	<b>\$752,842.97</b>	<b>\$280,364.99</b>	<b>-</b>

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN**  
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**111 County Counsel**  
**Schedule 4.1**

**Narrative**

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

Legal Services

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

**Not Allowed-** Not further allocated

**Legal Services-** Costs of departmental legal services.

**Jury & Witness Costs-** Not further allocated

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

**111 County Counsel  
 Schedule 4.2**

**Revenue Reconciliation**

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$52,300.00	-	\$52,300.00	-	
	<b>Total for C/A</b>	<b>\$52,300.00</b>	-	<b>\$52,300.00</b>	-	
REV	Revenues	\$69,260.05	\$7,440.49	\$61,819.56	-	
	<b>Total for REV</b>	<b>\$69,260.05</b>	<b>\$7,440.49</b>	<b>\$61,819.56</b>	-	

<b>Total per Books</b>	<b>\$121,560.05</b>
<b>Less General Government</b>	<b>-</b>
<b>Less Off the Top</b>	<b>(\$7,440.49)</b>
<b>Less Direct Billed</b>	<b>(\$114,119.56)</b>
<b>Difference</b>	<b>-</b>



Fiscal Year FY2021-22  
For use in Year 2023-24

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Date Printed: 6/5/2023

**111 County Counsel  
Schedule 4.3**

**Labor Distribution Summary  
No Labor Distribution**

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

**111 County Counsel  
 Schedule 4.4**

**Schedule of costs to be allocated**

	Amount	General & Admin	Not Allowed	Legal Services	Jury & Witness Costs
<i>Total %</i>		29.763%	5.016%	65.221%	0.000%
<b>Wages and Benefits</b>					
Salaries	\$4,155,667.34	\$1,236,869.73	\$208,443.09	\$2,710,354.52	-
Benefits	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>	<b>\$4,155,667.34</b>	<b>\$1,236,869.73</b>	<b>\$208,443.09</b>	<b>\$2,710,354.52</b>	<b>-</b>
<b>Service And Supplies</b>					
	<b>DIST</b>				
SERVICES & SUPPLIES	<i>PROP</i>	\$1,635,255.92	\$879,416.28	\$61,828.00	\$694,011.64
<b>Services and Supplies Subtotal</b>		<b>\$1,635,255.92</b>	<b>\$879,416.28</b>	<b>\$61,828.00</b>	<b>\$694,011.64</b>
<b>Cost Adjustments</b>					
REVENUE	<i>ADJP</i>	(\$7,440.49)	(\$7,440.49)	-	-
<b>Cost Adjustments Subtotal</b>		<b>(\$7,440.49)</b>	<b>(\$7,440.49)</b>	<b>-</b>	<b>-</b>
<b>Reallocate Admin</b>		<b>(\$2,108,845.52)</b>	<b>\$150,601.15</b>	<b>\$1,958,244.37</b>	<b>-</b>
<b>Functional Costs</b>		<b>\$5,783,482.77</b>	<b>-</b>	<b>\$420,872.24</b>	<b>\$5,362,610.53</b>

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

**Service to Service Costs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Not Allowed</b>	<b>Legal Services</b>	<b>Jury &amp; Witness Costs</b>
001-Building Depreciation	\$103,840.92	-	\$7,556.65	\$96,284.27	-
002-Equipment Depreciation	\$1,110.51	-	\$80.81	\$1,029.70	-
104-County Administrative Office	\$9,674.28	\$2,103.77	\$857.11	\$10,920.95	-
112-Human Resources	-	\$21,176.54	\$1,541.05	\$19,635.49	-
113-Facilities Management	-	\$64,175.38	\$4,670.13	\$59,505.25	-
114-Information Technology Department (ITD)	-	\$92,484.53	\$6,730.23	\$85,754.30	-
116-Central Services	-	\$4,570.31	\$332.59	\$4,237.72	-
117-Auditor-Controller-Treasurer-Tax Collector	-	\$42,807.91	\$3,115.19	\$39,692.72	-
200-Maintenance Projects	-	\$4,527.65	\$329.48	\$4,198.17	-
118-Talent Development	-	\$4,431.21	\$322.47	\$4,108.74	-
<b>Subtotals</b>	<b>\$114,625.71</b>	<b>\$236,277.30</b>	<b>\$25,535.71</b>	<b>\$325,367.30</b>	<b>-</b>
<b>Functional Costs</b>	<b>\$5,783,482.77</b>		<b>\$420,872.24</b>	<b>\$5,362,610.53</b>	
<b>Total Allocated Costs</b>	<b>\$6,134,385.78</b>		<b>\$446,407.95</b>	<b>\$5,687,977.83</b>	

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

**Detail Allocation - Legal Services**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	102,735	3.018%	\$165,037.78	-	\$165,037.78	-	\$165,037.78
112-Human Resources	144,028	4.231%	\$231,371.30	-	\$231,371.30	\$9,557.11	\$240,928.40
113-Facilities Management	99,228	2.915%	\$159,403.18	-	\$159,403.18	\$6,584.37	\$165,987.54
114-Information Technology Department (ITD)	7,816	0.230%	\$12,556.21	-	\$12,556.21	\$518.65	\$13,074.86
117-Auditor-Controller-Treasurer-Tax Collector	19,288	0.567%	\$30,984.49	-	\$30,984.49	\$1,279.86	\$32,264.35
100-Board of Supervisors	173,570	5.098%	\$278,829.35	-	\$278,829.35	\$11,517.43	\$290,346.78
109-Assessor	6,767	0.199%	\$10,871.44	-	\$10,871.44	\$449.06	\$11,320.50
110-Clerk	80,665	2.369%	\$129,582.78	-	\$129,582.78	\$5,352.59	\$134,935.38
131-Grand Jury	12,843	0.377%	\$20,631.47	-	\$20,631.47	\$852.21	\$21,483.68
132-District Attorney	12,743	0.374%	\$20,471.50	(\$2,668.90)	\$17,802.60	\$845.60	\$18,648.20
136-Sheriff	157,593	4.629%	\$253,162.53	-	\$253,162.53	\$10,457.22	\$263,619.75
137-Animal Services	12,549	0.369%	\$20,158.87	-	\$20,158.87	\$832.69	\$20,991.56
138-Emergency Services	6,504	0.191%	\$10,448.93	(\$3,147.16)	\$7,301.77	\$431.61	\$7,733.38
139-Probation	17,089	0.502%	\$27,453.00	-	\$27,453.00	\$1,133.98	\$28,586.99
140-County Fire	163	0.005%	\$261.35	-	\$261.35	\$10.80	\$272.15
141-Ag Commissioner	7,111	0.209%	\$11,423.78	-	\$11,423.78	\$471.87	\$11,895.66
142-Planning	507,661	14.912%	\$815,524.24	-	\$815,524.24	\$33,686.34	\$849,210.58
160-Public Health	85,051	2.498%	\$136,629.09	(\$8,503.50)	\$128,125.59	\$5,643.65	\$133,769.24
166-Behavioral Health	222,061	6.523%	\$356,726.49	-	\$356,726.49	\$14,735.08	\$371,461.56
180-Social Services	488,493	14.349%	\$784,733.16	-	\$784,733.16	\$32,414.48	\$817,147.63
186-Veteran's Services	1,494	0.044%	\$2,399.66	-	\$2,399.66	\$99.12	\$2,498.78
305-Parks	20,146	0.592%	\$32,363.44	-	\$32,363.44	\$1,336.82	\$33,700.26
377-Library	191	0.006%	\$306.60	-	\$306.60	\$12.66	\$319.27
405-Public Works	370,233	10.875%	\$594,756.12	(\$52,300.00)	\$542,456.12	\$24,567.21	\$567,023.34
409-Liability Insurance ISF	61,937	1.819%	\$99,497.60	-	\$99,497.60	\$4,109.88	\$103,607.49
425-Airports	37,144	1.091%	\$59,669.12	-	\$59,669.12	\$2,464.71	\$62,133.83
760-Pension Trust	157	0.005%	\$252.87	-	\$252.87	\$10.45	\$263.31

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

**Detail Allocation - Legal Services (continued)**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
791-Law Library	845	0.025%	\$1,357.50	-	\$1,357.50	\$56.07	\$1,413.58
999-Other	740,974	21.765%	\$1,190,327.73	(\$46,900.00)	\$1,143,427.73	\$49,168.11	\$1,192,595.85
205-Groundwater Sustainability	7,285	0.214%	\$11,703.17	(\$600.00)	\$11,103.17	\$483.42	\$11,586.59
<b>Subtotals</b>	<b>3,404,366</b>	<b>100.000%</b>	<b>\$5,468,894.77</b>	<b>(\$114,119.56)</b>	<b>\$5,354,775.21</b>	<b>\$219,083.06</b>	<b>\$5,573,858.27</b>
<b>Direct Billed</b>					<b>\$114,119.56</b>		<b>\$114,119.56</b>
<b>Total Full Functional Cost</b>					<b>\$5,468,894.77</b>		<b>\$5,687,977.83</b>

**Allocation Basis: Amount identified in the cost accounting system**

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

**Summary of Allocated Costs**

<b>Department</b>	<b>Total</b>	<b>Legal Services</b>	<b>Not Allowed</b>	<b>Jury &amp; Witness Costs</b>
104-County Administrative Office	\$165,037.78	\$165,037.78	-	-
112-Human Resources	\$240,928.40	\$240,928.40	-	-
113-Facilities Management	\$165,987.54	\$165,987.54	-	-
114-Information Technology Department (ITD)	\$13,074.86	\$13,074.86	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$32,264.35	\$32,264.35	-	-
<b>Subtotal for CSD</b>	<b>\$617,292.93</b>	<b>\$617,292.93</b>	-	-
100-Board of Supervisors	\$290,346.78	\$290,346.78	-	-
109-Assessor	\$11,320.50	\$11,320.50	-	-
110-Clerk	\$134,935.38	\$134,935.38	-	-
131-Grand Jury	\$21,483.68	\$21,483.68	-	-
132-District Attorney	\$18,648.20	\$18,648.20	-	-
136-Sheriff	\$263,619.75	\$263,619.75	-	-
137-Animal Services	\$20,991.56	\$20,991.56	-	-
138-Emergency Services	\$7,733.38	\$7,733.38	-	-
139-Probation	\$28,586.99	\$28,586.99	-	-
140-County Fire	\$272.15	\$272.15	-	-
141-Ag Commissioner	\$11,895.66	\$11,895.66	-	-
142-Planning	\$849,210.58	\$849,210.58	-	-
160-Public Health	\$133,769.24	\$133,769.24	-	-
166-Behavioral Health	\$371,461.56	\$371,461.56	-	-
180-Social Services	\$817,147.63	\$817,147.63	-	-
186-Veteran's Services	\$2,498.78	\$2,498.78	-	-
305-Parks	\$33,700.26	\$33,700.26	-	-
377-Library	\$319.27	\$319.27	-	-
405-Public Works	\$567,023.34	\$567,023.34	-	-
409-Liability Insurance ISF	\$103,607.49	\$103,607.49	-	-
425-Airports	\$62,133.83	\$62,133.83	-	-

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

**111 County Counsel  
 Schedule 4.7**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>Legal Services</b>	<b>Not Allowed</b>	<b>Jury &amp; Witness Costs</b>
760-Pension Trust	\$263.31	\$263.31	-	-
791-Law Library	\$1,413.58	\$1,413.58	-	-
999-Other	\$1,192,595.85	\$1,192,595.85	-	-
205-Groundwater Sustainability	\$11,586.59	\$11,586.59	-	-
<b>Totals</b>	<b>\$5,573,858.27</b>	<b>\$5,573,858.27</b>	<b>-</b>	<b>-</b>
<b>Direct Billed</b>	<b>\$114,119.56</b>	<b>\$114,119.56</b>	<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$5,687,977.83</b>	<b>\$5,687,977.83</b>	<b>-</b>	<b>-</b>
<b>Less Direct Billed</b>	<b>(\$114,119.56)</b>	<b>(\$114,119.56)</b>	<b>-</b>	<b>-</b>
<b>Less CSD Amounts</b>	<b>(\$617,292.93)</b>	<b>(\$617,292.93)</b>	<b>-</b>	<b>-</b>
<b>Total Receiving Department Allocation</b>	<b>\$4,956,565.33</b>	<b>\$4,956,565.33</b>	<b>-</b>	<b>-</b>

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN**  
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**112 Human Resources**  
**Schedule 5.1**

**Narrative**

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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**  
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**112 Human Resources**  
**Schedule 5.2**

**Revenue Reconciliation**

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$3,020,254.84	\$1,230,003.00	\$1,762,649.66	\$27,602.18	
	<b>Total for C/A</b>	<b>\$3,020,254.84</b>	<b>\$1,230,003.00</b>	<b>\$1,762,649.66</b>	<b>\$27,602.18</b>	
REV	Revenues	\$49,067.78	\$17,579.00	\$31,488.78	-	
	<b>Total for REV</b>	<b>\$49,067.78</b>	<b>\$17,579.00</b>	<b>\$31,488.78</b>	<b>-</b>	

<b>Total per Books</b>	<b>\$3,069,322.62</b>
<b>Less General Government</b>	<b>(\$27,602.18)</b>
<b>Less Off the Top</b>	<b>(\$1,247,582.00)</b>
<b>Less Direct Billed</b>	<b>(\$1,794,138.44)</b>
<b>Difference</b>	<b>-</b>

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Date Printed: 6/5/2023

**112 Human Resources  
Schedule 5.3**

**Labor Distribution Summary**

**No Labor Distribution**

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

**Schedule of costs to be allocated**

	Amount	General & Admin	Personnel Services	Not Allowed	Departmental Services	Crime Policies	Property Policies
<i>Total %</i>		40.372%	23.945%	4.743%	18.222%	0.000%	2.905%
<b>Wages and Benefits</b>							
Salaries	\$5,586,042.00	\$2,255,179.34	\$1,337,602.56	\$264,933.17	\$1,017,908.29	-	\$162,299.40
Benefits	-	-	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>	<b>\$5,586,042.00</b>	<b>\$2,255,179.34</b>	<b>\$1,337,602.56</b>	<b>\$264,933.17</b>	<b>\$1,017,908.29</b>	<b>-</b>	<b>\$162,299.40</b>
<b>Service And Supplies</b>							
	<b>DIST</b>						
Insurance Premiums	<i>PROP</i>	\$1,370,160.00	\$67,536.00	-	-	\$26,770.00	\$1,189,197.00
SERVICES & SUPPLIES	<i>PROP</i>	\$905,413.74	\$401,511.02	\$167,494.93	\$80,650.00	\$631.70	\$597.02
REVENUE	<i>PROP</i>	(\$1,270,184.18)	(\$245,668.00)	(\$7,000.00)	(\$27,602.18)	-	(\$176,135.00)
<b>Services and Supplies Subtotal</b>		<b>\$1,005,389.56</b>	<b>\$223,379.02</b>	<b>\$160,494.93</b>	<b>\$53,047.82</b>	<b>\$26,770.00</b>	<b>\$1,013,659.02</b>
<b>Cost Adjustments</b>							
<b>Cost Adjustments Subtotal</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reallocate Admin</b>		<b>(\$2,478,558.36)</b>	<b>\$995,335.55</b>	<b>\$197,141.82</b>	<b>\$757,444.95</b>	<b>-</b>	<b>\$120,770.08</b>
<b>Functional Costs</b>	<b>\$6,591,431.56</b>	<b>-</b>	<b>\$2,493,433.05</b>	<b>\$515,122.81</b>	<b>\$1,775,984.93</b>	<b>\$26,770.00</b>	<b>\$1,296,728.50</b>

**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>Total %</i>		9.812%	0.000%	0.000%	0.000%	0.000%	0.000%	
<b>Wages and Benefits</b>								
Salaries	\$5,586,042.00	\$548,119.23	-	-	-	-	-	
Benefits	-	-	-	-	-	-	-	
<b>Wages and Benefits Subtotal</b>	<b>\$5,586,042.00</b>	<b>\$548,119.23</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Service And Supplies</b>								
	<b>DIST</b>							
Insurance Premiums	<i>PROP</i>	\$1,370,160.00	-	\$18,203.00	-	\$29,236.00	\$4,709.00	\$34,509.00
SERVICES & SUPPLIES	<i>PROP</i>	\$905,413.74	-	\$254,529.07	-	-	-	-
REVENUE	<i>PROP</i>	(\$1,270,184.18)	(\$703,298.00)	-\$110,481.00	-	-	-	-
<b>Services and Supplies Subtotal</b>		<b>\$1,005,389.56</b>	<b>(\$703,298.00)</b>	<b>\$144,048.07</b>	<b>\$29,236.00</b>	<b>\$4,709.00</b>	<b>\$34,509.00</b>	
<b>Cost Adjustments</b>								
<b>Cost Adjustments Subtotal</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Reallocate Admin</b>		<b>\$407,865.96</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Functional Costs</b>		<b>\$6,591,431.56</b>	<b>\$252,687.19</b>	<b>\$18,203.00</b>	<b>\$144,048.07</b>	<b>\$29,236.00</b>	<b>\$4,709.00</b>	<b>\$34,509.00</b>

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

**112 Human Resources  
Schedule 5.5**

**Service to Service Costs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Personnel Services</b>	<b>Not Allowed</b>	<b>Departmental Services</b>	<b>Crime Policies</b>	<b>Property Policies</b>
001-Building Depreciation	\$97,263.78	-	\$36,793.33	\$7,601.20	\$26,206.60	\$395.02	\$19,134.65
002-Equipment Depreciation	\$20,419.93	-	\$7,724.53	\$1,595.82	\$5,501.91	\$82.93	\$4,017.20
104-County Administrative Office	\$17,641.45	\$3,244.05	\$7,900.65	\$1,632.21	\$5,627.36	\$84.82	\$4,108.79
111-County Counsel	\$231,371.30	\$9,557.11	\$91,139.36	\$18,828.64	\$64,915.37	\$978.49	\$47,397.70
112-Human Resources	-	\$45,378.29	\$17,165.88	\$3,546.33	\$12,226.66	\$184.30	\$8,927.24
113-Facilities Management	-	\$63,773.86	\$24,124.63	\$4,983.95	\$17,183.13	\$259.01	\$12,546.19
114-Information Technology Department (ITD)	-	\$176,780.99	\$66,873.42	\$13,815.50	\$47,631.59	\$717.97	\$34,778.02
116-Central Services	-	\$8,483.49	\$3,209.17	\$662.99	\$2,285.78	\$34.45	\$1,668.95
117-Auditor-Controller-Treasurer-Tax Collector	-	\$63,689.31	\$24,092.65	\$4,977.34	\$17,160.35	\$258.66	\$12,529.56
200-Maintenance Projects	-	\$4,119.91	\$1,558.49	\$321.97	\$1,110.06	\$16.73	\$810.51
118-Talent Development	-	\$9,495.44	\$3,591.97	\$742.07	\$2,558.44	\$38.56	\$1,868.03
<b>Subtotals</b>	<b>\$366,696.45</b>	<b>\$384,522.44</b>	<b>\$284,174.08</b>	<b>\$58,708.03</b>	<b>\$202,407.23</b>	<b>\$3,050.95</b>	<b>\$147,786.86</b>
<b>Functional Costs</b>	<b>\$6,591,431.56</b>		<b>\$2,493,433.05</b>	<b>\$515,122.81</b>	<b>\$1,775,984.93</b>	<b>\$26,770.00</b>	<b>\$1,296,728.50</b>
<b>Total Allocated Costs</b>	<b>\$7,342,650.45</b>		<b>\$2,777,607.13</b>	<b>\$573,830.85</b>	<b>\$1,978,392.17</b>	<b>\$29,820.95</b>	<b>\$1,444,515.36</b>

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

**Service to Service Costs (continued)**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Workers' Comp</b>	<b>Aviation Policies</b>	<b>Employee Benefits</b>	<b>Pollution Policies</b>	<b>Water Craft Policies</b>
001-Building Depreciation	\$97,263.78	-	\$3,728.68	\$268.61	\$2,125.59	\$431.41	\$69.49
002-Equipment Depreciation	\$20,419.93	-	\$782.81	\$56.39	\$446.25	\$90.57	\$14.59
104-County Administrative Office	\$17,641.45	\$3,244.05	\$800.66	\$57.68	\$456.43	\$92.64	\$14.92
111-County Counsel	\$231,371.30	\$9,557.11	\$9,236.16	\$665.35	\$5,265.21	\$1,068.63	\$172.12
112-Human Resources	-	\$45,378.29	\$1,739.61	\$125.32	\$991.69	\$201.27	\$32.42
113-Facilities Management	-	\$63,773.86	\$2,444.82	\$176.12	\$1,393.70	\$282.87	\$45.56
114-Information Technology Department (ITD)	-	\$176,780.99	\$6,777.02	\$488.20	\$3,863.34	\$784.10	\$126.29
116-Central Services	-	\$8,483.49	\$325.22	\$23.43	\$185.40	\$37.63	\$6.06
117-Auditor-Controller-Treasurer-Tax Collector	-	\$63,689.31	\$2,441.57	\$175.89	\$1,391.86	\$282.49	\$45.50
200-Maintenance Projects	-	\$4,119.91	\$157.94	\$11.38	\$90.04	\$18.27	\$2.94
118-Talent Development	-	\$9,495.44	\$364.01	\$26.22	\$207.51	\$42.12	\$6.78
<b>Subtotals</b>	<b>\$366,696.45</b>	<b>\$384,522.44</b>	<b>\$28,798.51</b>	<b>\$2,074.58</b>	<b>\$16,417.02</b>	<b>\$3,332.00</b>	<b>\$536.68</b>
<b>Functional Costs</b>	<b>\$6,591,431.56</b>		<b>\$252,687.19</b>	<b>\$18,203.00</b>	<b>\$144,048.07</b>	<b>\$29,236.00</b>	<b>\$4,709.00</b>
<b>Total Allocated Costs</b>	<b>\$7,342,650.45</b>		<b>\$281,485.70</b>	<b>\$20,277.58</b>	<b>\$160,465.09</b>	<b>\$32,568.00</b>	<b>\$5,245.68</b>

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

**Service to Service Costs (continued)**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Cyber Policies</b>
001-Building Depreciation	\$97,263.78	-	\$509.22
002-Equipment Depreciation	\$20,419.93	-	\$106.91
104-County Administrative Office	\$17,641.45	\$3,244.05	\$109.34
111-County Counsel	\$231,371.30	\$9,557.11	\$1,261.36
112-Human Resources	-	\$45,378.29	\$237.58
113-Facilities Management	-	\$63,773.86	\$333.88
114-Information Technology Department (ITD)	-	\$176,780.99	\$925.53
116-Central Services	-	\$8,483.49	\$44.41
117-Auditor-Controller-Treasurer-Tax Collector	-	\$63,689.31	\$333.44
200-Maintenance Projects	-	\$4,119.91	\$21.57
118-Talent Development	-	\$9,495.44	\$49.71
<b>Subtotals</b>	<b>\$366,696.45</b>	<b>\$384,522.44</b>	<b>\$3,932.96</b>
<b>Functional Costs</b>	<b>\$6,591,431.56</b>		<b>\$34,509.00</b>
<b>Total Allocated Costs</b>	<b>\$7,342,650.45</b>		<b>\$38,441.96</b>

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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**112 Human Resources  
Schedule 5.6.1**

**Detail Allocation - Personnel Services**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	15	0.543%	\$14,299.97	-	\$14,299.97	-	\$14,299.97
111-County Counsel	21	0.761%	\$20,019.96	-	\$20,019.96	-	\$20,019.96
112-Human Resources	45	1.630%	\$42,899.92	-	\$42,899.92	-	\$42,899.92
113-Facilities Management	48	1.739%	\$45,759.92	-	\$45,759.92	\$2,605.23	\$48,365.15
114-Information Technology Department (ITD)	78	2.825%	\$74,359.86	-	\$74,359.86	\$4,233.50	\$78,593.36
116-Central Services	16	0.580%	\$15,253.31	-	\$15,253.31	\$868.41	\$16,121.72
117-Auditor-Controller-Treasurer-Tax Collector	60	2.173%	\$57,199.89	-	\$57,199.89	\$3,256.54	\$60,456.43
118-Talent Development	2	0.072%	\$1,906.66	-	\$1,906.66	\$108.55	\$2,015.21
100-Board of Supervisors	13	0.471%	\$12,393.31	-	\$12,393.31	\$705.58	\$13,098.89
109-Assessor	76	2.753%	\$72,453.20	-	\$72,453.20	\$4,124.95	\$76,578.15
110-Clerk	23	0.833%	\$21,926.63	-	\$21,926.63	\$1,248.34	\$23,174.97
132-District Attorney	110	3.984%	\$104,866.47	-	\$104,866.47	\$5,970.32	\$110,836.79
134-Child Support Services	26	0.942%	\$24,786.62	-	\$24,786.62	\$1,411.17	\$26,197.79
136-Sheriff	416	15.067%	\$396,585.93	-	\$396,585.93	\$22,578.66	\$419,164.59
137-Animal Services	15	0.543%	\$14,299.97	-	\$14,299.97	\$814.13	\$15,114.11
138-Emergency Services	8	0.290%	\$7,626.65	-	\$7,626.65	\$434.21	\$8,060.86
139-Probation	149	5.397%	\$142,046.40	-	\$142,046.40	\$8,087.07	\$150,133.47
141-Ag Commissioner	52	1.883%	\$49,573.24	-	\$49,573.24	\$2,822.33	\$52,395.57
142-Planning	107	3.875%	\$102,006.48	-	\$102,006.48	\$5,807.49	\$107,813.97
160-Public Health	228	8.258%	\$217,359.60	-	\$217,359.60	\$12,374.84	\$229,734.44
166-Behavioral Health	299	10.829%	\$285,046.14	-	\$285,046.14	\$16,228.41	\$301,274.55
180-Social Services	490	17.747%	\$467,132.47	-	\$467,132.47	\$26,595.06	\$493,727.52
184-Law Enforcement Medical Care	1	0.036%	\$953.33	-	\$953.33	\$54.28	\$1,007.61
186-Veteran's Services	8	0.290%	\$7,626.65	-	\$7,626.65	\$434.21	\$8,060.86
215-Farm Advisor	6	0.217%	\$5,719.99	-	\$5,719.99	\$325.65	\$6,045.64
305-Parks	28	1.014%	\$26,693.28	-	\$26,693.28	\$1,519.72	\$28,213.00
375-Driving Under the Influence	7	0.254%	\$6,673.32	-	\$6,673.32	\$379.93	\$7,053.25



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**112 Human Resources  
 Schedule 5.6.1**

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

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
377-Library	78	2.825%	\$74,359.86	-	\$74,359.86	\$4,233.50	\$78,593.36
405-Public Works	233	8.439%	\$222,126.25	-	\$222,126.25	\$12,646.22	\$234,772.48
407-Fleet	13	0.471%	\$12,393.31	-	\$12,393.31	\$705.58	\$13,098.89
425-Airports	20	0.724%	\$19,066.63	-	\$19,066.63	\$1,085.51	\$20,152.14
427-Golf Courses	19	0.688%	\$18,113.30	-	\$18,113.30	\$1,031.24	\$19,144.54
720-APCD	21	0.761%	\$20,019.96	(\$22,550.00)	(\$2,530.04)	\$1,139.79	(\$1,390.25)
222-Community Parks	28	1.014%	\$26,693.28	-	\$26,693.28	\$1,519.72	\$28,213.00
119-Communication and Outreach	1	0.036%	\$953.33	-	\$953.33	\$54.28	\$1,007.61
205-Groundwater Sustainability	1	0.036%	\$953.33	-	\$953.33	\$54.28	\$1,007.61
<b>Subtotals</b>	<b>2,761</b>	<b>100.000%</b>	<b>\$2,632,148.45</b>	<b>(\$22,550.00)</b>	<b>\$2,609,598.45</b>	<b>\$145,458.68</b>	<b>\$2,755,057.13</b>
<b>Direct Billed</b>					<b>\$22,550.00</b>		<b>\$22,550.00</b>
<b>Total Full Functional Cost</b>					<b>\$2,632,148.45</b>		<b>\$2,777,607.13</b>

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

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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**112 Human Resources  
Schedule 5.6.2**

**Detail Allocation - Departmental Services**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
132-District Attorney	17,500	1.684%	\$31,562.18	(\$17,500.24)	\$14,061.94	\$1,744.20	\$15,806.14
141-Ag Commissioner	1,178	0.113%	\$2,124.92	(\$1,178.20)	\$946.72	\$117.43	\$1,064.15
142-Planning	12,374	1.190%	\$22,316.00	(\$12,373.52)	\$9,942.48	\$1,233.23	\$11,175.71
160-Public Health	516,928	49.728%	\$932,294.41	(\$516,928.03)	\$415,366.38	\$51,520.77	\$466,887.15
166-Behavioral Health	150,195	14.449%	\$270,881.73	(\$150,195.43)	\$120,686.30	\$14,969.56	\$135,655.86
180-Social Services	340,747	32.780%	\$614,547.09	(\$340,747.10)	\$273,799.99	\$33,961.31	\$307,761.30
405-Public Works	588	0.057%	\$1,060.73	(\$588.14)	\$472.59	\$58.62	\$531.21
<b>Subtotals</b>	<b>1,039,511</b>	<b>100.000%</b>	<b>\$1,874,787.05</b>	<b>(\$1,039,510.66)</b>	<b>\$835,276.39</b>	<b>\$103,605.12</b>	<b>\$938,881.51</b>
<b>Direct Billed</b>					<b>\$1,039,510.66</b>		<b>\$1,039,510.66</b>
<b>Total Full Functional Cost</b>					<b>\$1,874,787.05</b>		<b>\$1,978,392.17</b>

Allocation Basis: Amount identified in the cost accounting system.

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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**112 Human Resources  
Schedule 5.6.3**

**Detail Allocation - Crime Policies**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
134-Child Support Services	7	7.000%	\$1,978.15	(\$1,031.00)	\$947.15	\$109.32	\$1,056.47
160-Public Health	13	13.000%	\$3,673.71	(\$1,914.00)	\$1,759.71	\$203.02	\$1,962.72
166-Behavioral Health	20	20.000%	\$5,651.86	(\$2,945.00)	\$2,706.86	\$312.33	\$3,019.19
180-Social Services	13	13.000%	\$3,673.71	(\$1,914.00)	\$1,759.71	\$203.02	\$1,962.72
305-Parks	7	7.000%	\$1,978.15	(\$1,031.00)	\$947.15	\$109.32	\$1,056.47
377-Library	10	10.000%	\$2,825.93	(\$1,473.00)	\$1,352.93	\$156.17	\$1,509.10
405-Public Works	13	13.000%	\$3,673.71	(\$1,914.00)	\$1,759.71	\$203.02	\$1,962.72
407-Fleet	3	3.000%	\$847.78	(\$442.00)	\$405.78	\$46.85	\$452.63
425-Airports	7	7.000%	\$1,978.15	(\$1,031.00)	\$947.15	\$109.32	\$1,056.47
427-Golf Courses	7	7.000%	\$1,978.15	(\$1,031.00)	\$947.15	\$109.32	\$1,056.47
<b>Subtotals</b>	<b>100</b>	<b>100.000%</b>	<b>\$28,259.28</b>	<b>(\$14,726.00)</b>	<b>\$13,533.28</b>	<b>\$1,561.67</b>	<b>\$15,094.95</b>
<b>Direct Billed</b>					<b>\$14,726.00</b>		<b>\$14,726.00</b>
<b>Total Full Functional Cost</b>					<b>\$28,259.28</b>		<b>\$29,820.95</b>

Allocation Basis: Department Exposure



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**112 Human Resources**  
**Schedule 5.6.5**

**Detail Allocation - Workers' Comp**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
408-Workers' Comp ISF	100	100.000%	\$266,744.76	-	\$266,744.76	\$14,740.94	\$281,485.70
<b>Subtotals</b>	<b>100</b>	<b>100.000%</b>	<b>\$266,744.76</b>	<b>-</b>	<b>\$266,744.76</b>	<b>\$14,740.94</b>	<b>\$281,485.70</b>
<i>Direct Billed</i>						-	-
<b>Total Full Functional Cost</b>					\$266,744.76		\$281,485.70

Allocation Basis: Identified cost of services

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**112 Human Resources**  
**Schedule 5.6.6**

**Detail Allocation - Aviation Policies**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
425-Airports	100	100.000%	\$19,215.67	(\$19,150.00)	\$65.67	\$1,061.90	\$1,127.58
<b>Subtotals</b>	<b>100</b>	<b>100.000%</b>	<b>\$19,215.67</b>	<b>(\$19,150.00)</b>	<b>\$65.67</b>	<b>\$1,061.90</b>	<b>\$1,127.58</b>
<b>Direct Billed</b>					\$19,150.00		\$19,150.00
<b>Total Full Functional Cost</b>					\$19,215.67		\$20,277.58

Allocation Basis: 100% to the Airport

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**112 Human Resources**  
**Schedule 5.6.7**

**Detail Allocation - Employee Benefits**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	15	0.543%	\$826.12	-	\$826.12	-	\$826.12
111-County Counsel	21	0.761%	\$1,156.57	-	\$1,156.57	-	\$1,156.57
112-Human Resources	45	1.630%	\$2,478.37	-	\$2,478.37	-	\$2,478.37
113-Facilities Management	48	1.739%	\$2,643.60	-	\$2,643.60	\$150.51	\$2,794.10
114-Information Technology Department (ITD)	78	2.825%	\$4,295.84	-	\$4,295.84	\$244.57	\$4,540.42
116-Central Services	16	0.580%	\$881.20	-	\$881.20	\$50.17	\$931.37
117-Auditor-Controller-Treasurer-Tax Collector	60	2.173%	\$3,304.49	-	\$3,304.49	\$188.13	\$3,492.63
118-Talent Development	2	0.072%	\$110.15	-	\$110.15	\$6.27	\$116.42
100-Board of Supervisors	13	0.471%	\$715.97	-	\$715.97	\$40.76	\$756.74
109-Assessor	76	2.753%	\$4,185.69	-	\$4,185.69	\$238.30	\$4,423.99
110-Clerk	23	0.833%	\$1,266.72	-	\$1,266.72	\$72.12	\$1,338.84
132-District Attorney	110	3.984%	\$6,058.24	-	\$6,058.24	\$344.91	\$6,403.15
134-Child Support Services	26	0.942%	\$1,431.95	-	\$1,431.95	\$81.52	\$1,513.47
136-Sheriff	416	15.067%	\$22,911.16	-	\$22,911.16	\$1,304.39	\$24,215.55
137-Animal Services	15	0.543%	\$826.12	-	\$826.12	\$47.03	\$873.16
138-Emergency Services	8	0.290%	\$440.60	-	\$440.60	\$25.08	\$465.68
139-Probation	149	5.397%	\$8,206.16	-	\$8,206.16	\$467.20	\$8,673.36
141-Ag Commissioner	52	1.883%	\$2,863.89	-	\$2,863.89	\$163.05	\$3,026.94
142-Planning	107	3.875%	\$5,893.01	-	\$5,893.01	\$335.50	\$6,228.52
160-Public Health	228	8.258%	\$12,557.08	-	\$12,557.08	\$714.91	\$13,271.98
166-Behavioral Health	299	10.829%	\$16,467.39	-	\$16,467.39	\$937.53	\$17,404.93
180-Social Services	490	17.747%	\$26,986.70	-	\$26,986.70	\$1,536.42	\$28,523.12
184-Law Enforcement Medical Care	1	0.036%	\$55.07	-	\$55.07	\$3.14	\$58.21
186-Veteran's Services	8	0.290%	\$440.60	-	\$440.60	\$25.08	\$465.68
215-Farm Advisor	6	0.217%	\$330.45	-	\$330.45	\$18.81	\$349.26
305-Parks	28	1.014%	\$1,542.10	-	\$1,542.10	\$87.80	\$1,629.89
375-Driving Under the Influence	7	0.254%	\$385.52	-	\$385.52	\$21.95	\$407.47

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

**112 Human Resources  
 Schedule 5.6.7**

**Detail Allocation - Employee Benefits (continued)**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
377-Library	78	2.825%	\$4,295.84	-	\$4,295.84	\$244.57	\$4,540.42
405-Public Works	233	8.439%	\$12,832.45	-	\$12,832.45	\$730.58	\$13,563.04
407-Fleet	13	0.471%	\$715.97	-	\$715.97	\$40.76	\$756.74
425-Airports	20	0.724%	\$1,101.50	-	\$1,101.50	\$62.71	\$1,164.21
427-Golf Courses	19	0.688%	\$1,046.42	-	\$1,046.42	\$59.58	\$1,106.00
720-APCD	21	0.761%	\$1,156.57	-	\$1,156.57	\$65.85	\$1,222.42
222-Community Parks	28	1.014%	\$1,542.10	-	\$1,542.10	\$87.80	\$1,629.89
119-Communication and Outreach	1	0.036%	\$55.07	-	\$55.07	\$3.14	\$58.21
205-Groundwater Sustainability	1	0.036%	\$55.07	-	\$55.07	\$3.14	\$58.21
<b>Subtotals</b>	<b>2,761</b>	<b>100.000%</b>	<b>\$152,061.79</b>	<b>-</b>	<b>\$152,061.79</b>	<b>\$8,403.29</b>	<b>\$160,465.09</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$152,061.79</b>		<b>\$160,465.09</b>

Allocation Basis: Number of employees receiving benefits



**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN**  
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**112 Human Resources**  
**Schedule 5.6.8**

**Detail Allocation - Pollution Policies**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
134-Child Support Services	460,784	0.175%	\$54.10	(\$8.00)	\$46.10	\$2.99	\$49.09
160-Public Health	14,863,349	5.655%	\$1,745.15	(\$246.00)	\$1,499.15	\$96.44	\$1,595.59
166-Behavioral Health	14,796,192	5.629%	\$1,737.27	(\$245.00)	\$1,492.27	\$96.01	\$1,588.27
180-Social Services	16,918,108	6.436%	\$1,986.41	(\$280.00)	\$1,706.41	\$109.77	\$1,816.18
305-Parks	24,462,807	9.307%	\$2,872.25	(\$405.00)	\$2,467.25	\$158.73	\$2,625.98
375-Driving Under the Influence	215,419	0.082%	\$25.29	(\$4.00)	\$21.29	\$1.40	\$22.69
377-Library	25,307,256	9.628%	\$2,971.40	(\$419.00)	\$2,552.40	\$164.21	\$2,716.61
405-Public Works	140,925,809	53.614%	\$16,546.53	(\$2,332.00)	\$14,214.53	\$914.40	\$15,128.93
407-Fleet	854,473	0.325%	\$100.33	(\$14.00)	\$86.33	\$5.54	\$91.87
425-Airports	16,777,122	6.383%	\$1,969.85	(\$278.00)	\$1,691.85	\$108.86	\$1,800.71
427-Golf Courses	7,272,434	2.767%	\$853.88	(\$120.00)	\$733.88	\$47.19	\$781.07
<b>Subtotals</b>	<b>262,853,753</b>	<b>100.000%</b>	<b>\$30,862.47</b>	<b>(\$4,351.00)</b>	<b>\$26,511.47</b>	<b>\$1,705.53</b>	<b>\$28,217.00</b>
<b>Direct Billed</b>					<b>\$4,351.00</b>		<b>\$4,351.00</b>
<b>Total Full Functional Cost</b>					<b>\$30,862.47</b>		<b>\$32,568.00</b>

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	23	23.000%	\$1,143.32	-	\$1,143.32	\$63.18	\$1,206.51
140-County Fire	52	52.000%	\$2,584.91	-	\$2,584.91	\$142.85	\$2,727.75
305-Parks	22	22.000%	\$1,093.61	(\$1,214.00)	(\$120.39)	\$60.44	(\$59.95)
405-Public Works	3	3.000%	\$149.13	(\$182.00)	(\$32.87)	\$8.24	(\$24.63)
<b>Subtotals</b>	<b>100</b>	<b>100.000%</b>	<b>\$4,970.97</b>	<b>(\$1,396.00)</b>	<b>\$3,574.97</b>	<b>\$274.71</b>	<b>\$3,849.68</b>
<b>Direct Billed</b>					<b>\$1,396.00</b>		<b>\$1,396.00</b>
<b>Total Full Functional Cost</b>					<b>\$4,970.97</b>		<b>\$5,245.68</b>

Allocation Basis: Hull value of watercraft by department

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN**  
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**112 Human Resources**  
**Schedule 5.6.10**

**Detail Allocation - Cyber Policies**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	100	100.000%	\$36,428.81	(\$12,950.00)	\$23,478.81	\$2,013.14	\$25,491.96
<b>Subtotals</b>	<b>100</b>	<b>100.000%</b>	<b>\$36,428.81</b>	<b>(\$12,950.00)</b>	<b>\$23,478.81</b>	<b>\$2,013.14</b>	<b>\$25,491.96</b>
<b>Direct Billed</b>					\$12,950.00		\$12,950.00
<b>Total Full Functional Cost</b>					\$36,428.81		\$38,441.96

Allocation Basis: 100% to ITD

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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**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	\$15,126.10	\$14,299.97	-	-	-	-	-
111-County Counsel	\$21,176.54	\$20,019.96	-	-	-	-	-
112-Human Resources	\$45,378.29	\$42,899.92	-	-	-	-	-
113-Facilities Management	\$51,159.25	\$48,365.15	-	-	-	-	-
114-Information Technology Department (ITD)	\$108,625.73	\$78,593.36	-	-	-	-	-
116-Central Services	\$17,053.08	\$16,121.72	-	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$63,949.06	\$60,456.43	-	-	-	-	-
118-Talent Development	\$2,131.64	\$2,015.21	-	-	-	-	-
<b>Subtotal for CSD</b>	<b>\$324,599.68</b>	<b>\$282,771.72</b>	-	-	-	-	-
100-Board of Supervisors	\$13,855.63	\$13,098.89	-	-	-	-	-
109-Assessor	\$81,002.14	\$76,578.15	-	-	-	-	-
110-Clerk	\$24,513.81	\$23,174.97	-	-	-	-	-
132-District Attorney	\$133,046.08	\$110,836.79	-	\$15,806.14	-	-	-
134-Child Support Services	\$28,906.94	\$26,197.79	-	-	\$1,056.47	\$90.12	-
136-Sheriff	\$444,586.65	\$419,164.59	-	-	-	-	-
137-Animal Services	\$15,987.26	\$15,114.11	-	-	-	-	-
138-Emergency Services	\$8,526.54	\$8,060.86	-	-	-	-	-
139-Probation	\$158,806.83	\$150,133.47	-	-	-	-	-
140-County Fire	\$2,727.75	-	-	-	-	-	-
141-Ag Commissioner	\$56,486.66	\$52,395.57	-	\$1,064.15	-	-	-
142-Planning	\$125,218.20	\$107,813.97	-	\$11,175.71	-	-	-
160-Public Health	\$716,374.73	\$229,734.44	-	\$466,887.15	\$1,962.72	\$2,922.84	-
166-Behavioral Health	\$461,853.11	\$301,274.55	-	\$135,655.86	\$3,019.19	\$2,910.31	-
180-Social Services	\$837,117.66	\$493,727.52	-	\$307,761.30	\$1,962.72	\$3,326.81	-
184-Law Enforcement Medical Care	\$1,065.82	\$1,007.61	-	-	-	-	-
186-Veteran's Services	\$8,526.54	\$8,060.86	-	-	-	-	-
215-Farm Advisor	\$6,394.91	\$6,045.64	-	-	-	-	-

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN**  
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**112 Human Resources**  
**Schedule 5.7**

**Summary of Allocated Costs (continued)**

Department	Total	Personnel Services	Not Allowed	Departmental Services	Crime Policies	Property Policies	Workers' Comp
305-Parks	\$38,276.19	\$28,213.00	-	-	\$1,056.47	\$4,810.80	-
375-Driving Under the Influence	\$7,525.33	\$7,053.25	-	-	-	\$41.92	-
377-Library	\$92,336.62	\$78,593.36	-	-	\$1,509.10	\$4,977.14	-
405-Public Works	\$293,648.32	\$234,772.48	-	\$531.21	\$1,962.72	\$27,714.58	-
407-Fleet	\$14,568.01	\$13,098.89	-	-	\$452.63	\$167.88	-
408-Workers' Comp ISF	\$281,485.70	-	-	-	-	-	\$281,485.70
425-Airports	\$28,600.53	\$20,152.14	-	-	\$1,056.47	\$3,299.42	-
427-Golf Courses	\$23,517.93	\$19,144.54	-	-	\$1,056.47	\$1,429.87	-
720-APCD	(\$167.83)	(\$1,390.25)	-	-	-	-	-
999-Other	\$713,318.90	-	-	-	-	\$713,318.90	-
222-Community Parks	\$29,842.89	\$28,213.00	-	-	-	-	-
119-Communication and Outreach	\$1,065.82	\$1,007.61	-	-	-	-	-
205-Groundwater Sustainability	\$1,065.82	\$1,007.61	-	-	-	-	-
<b>Totals</b>	<b>\$4,974,681.17</b>	<b>\$2,755,057.13</b>	<b>-</b>	<b>\$938,881.51</b>	<b>\$15,094.95</b>	<b>\$765,010.58</b>	<b>\$281,485.70</b>
<b>Direct Billed</b>	<b>\$1,794,138.44</b>	<b>\$22,550.00</b>	<b>-</b>	<b>\$1,039,510.66</b>	<b>\$14,726.00</b>	<b>\$679,504.78</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$6,768,819.61</b>	<b>\$2,777,607.13</b>	<b>-</b>	<b>\$1,978,392.17</b>	<b>\$29,820.95</b>	<b>\$1,444,515.36</b>	<b>\$281,485.70</b>
<b>Less Direct Billed</b>	<b>(\$1,794,138.44)</b>	<b>(\$22,550.00)</b>	<b>-</b>	<b>(\$1,039,510.66)</b>	<b>(\$14,726.00)</b>	<b>(\$679,504.78)</b>	<b>-</b>
<b>Less CSD Amounts</b>	<b>(\$324,599.68)</b>	<b>(\$282,771.72)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Receiving Department Allocation</b>	<b>\$4,650,081.49</b>	<b>\$2,472,285.41</b>	<b>-</b>	<b>\$938,881.51</b>	<b>\$15,094.95</b>	<b>\$765,010.58</b>	<b>\$281,485.70</b>

**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	\$15,126.10	-	-	\$826.12	-	-
111-County Counsel	\$21,176.54	-	-	\$1,156.57	-	-
112-Human Resources	\$45,378.29	-	-	\$2,478.37	-	-
113-Facilities Management	\$51,159.25	-	-	\$2,794.10	-	-
114-Information Technology Department (ITD)	\$108,625.73	-	-	\$4,540.42	-	\$25,491.96
116-Central Services	\$17,053.08	-	-	\$931.37	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$63,949.06	-	-	\$3,492.63	-	-
118-Talent Development	\$2,131.64	-	-	\$116.42	-	-
<b>Subtotal for CSD</b>	<b>\$324,599.68</b>	-	-	<b>\$16,336.00</b>	-	<b>\$25,491.96</b>
100-Board of Supervisors	\$13,855.63	-	-	\$756.74	-	-
109-Assessor	\$81,002.14	-	-	\$4,423.99	-	-
110-Clerk	\$24,513.81	-	-	\$1,338.84	-	-
132-District Attorney	\$133,046.08	-	-	\$6,403.15	-	-
134-Child Support Services	\$28,906.94	-	-	\$1,513.47	\$49.09	-
136-Sheriff	\$444,586.65	-	\$1,206.51	\$24,215.55	-	-
137-Animal Services	\$15,987.26	-	-	\$873.16	-	-
138-Emergency Services	\$8,526.54	-	-	\$465.68	-	-
139-Probation	\$158,806.83	-	-	\$8,673.36	-	-
140-County Fire	\$2,727.75	-	\$2,727.75	-	-	-
141-Ag Commissioner	\$56,486.66	-	-	\$3,026.94	-	-
142-Planning	\$125,218.20	-	-	\$6,228.52	-	-
160-Public Health	\$716,374.73	-	-	\$13,271.98	\$1,595.59	-
166-Behavioral Health	\$461,853.11	-	-	\$17,404.93	\$1,588.27	-
180-Social Services	\$837,117.66	-	-	\$28,523.12	\$1,816.18	-
184-Law Enforcement Medical Care	\$1,065.82	-	-	\$58.21	-	-
186-Veteran's Services	\$8,526.54	-	-	\$465.68	-	-
215-Farm Advisor	\$6,394.91	-	-	\$349.26	-	-

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

**112 Human Resources**  
**Schedule 5.7**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>Aviation Policies</b>	<b>Water Craft Policies</b>	<b>Employee Benefits</b>	<b>Pollution Policies</b>	<b>Cyber Policies</b>
305-Parks	\$38,276.19	-	(\$59.95)	\$1,629.89	\$2,625.98	-
375-Driving Under the Influence	\$7,525.33	-	-	\$407.47	\$22.69	-
377-Library	\$92,336.62	-	-	\$4,540.42	\$2,716.61	-
405-Public Works	\$293,648.32	-	(\$24.63)	\$13,563.04	\$15,128.93	-
407-Fleet	\$14,568.01	-	-	\$756.74	\$91.87	-
408-Workers' Comp ISF	\$281,485.70	-	-	-	-	-
425-Airports	\$28,600.53	\$1,127.58	-	\$1,164.21	\$1,800.71	-
427-Golf Courses	\$23,517.93	-	-	\$1,106.00	\$781.07	-
720-APCD	(\$167.83)	-	-	\$1,222.42	-	-
999-Other	\$713,318.90	-	-	-	-	-
222-Community Parks	\$29,842.89	-	-	\$1,629.89	-	-
119-Communication and Outreach	\$1,065.82	-	-	\$58.21	-	-
205-Groundwater Sustainability	\$1,065.82	-	-	\$58.21	-	-
<b>Totals</b>	<b>\$4,974,681.17</b>	<b>\$1,127.58</b>	<b>\$3,849.68</b>	<b>\$160,465.09</b>	<b>\$28,217.00</b>	<b>\$25,491.96</b>
<b>Direct Billed</b>	<b>\$1,794,138.44</b>	<b>\$19,150.00</b>	<b>\$1,396.00</b>	<b>-</b>	<b>\$4,351.00</b>	<b>\$12,950.00</b>
<b>Total Full Functional Cost</b>	<b>\$6,768,819.61</b>	<b>\$20,277.58</b>	<b>\$5,245.68</b>	<b>\$160,465.09</b>	<b>\$32,568.00</b>	<b>\$38,441.96</b>
<b>Less Direct Billed</b>	<b>(\$1,794,138.44)</b>	<b>(\$19,150.00)</b>	<b>(\$1,396.00)</b>	<b>-</b>	<b>(\$4,351.00)</b>	<b>(\$12,950.00)</b>
<b>Less CSD Amounts</b>	<b>(\$324,599.68)</b>	<b>-</b>	<b>-</b>	<b>(\$16,336.00)</b>	<b>-</b>	<b>(\$25,491.96)</b>
<b>Total Receiving Department Allocation</b>	<b>\$4,650,081.49</b>	<b>\$1,127.58</b>	<b>\$3,849.68</b>	<b>\$144,129.09</b>	<b>\$28,217.00</b>	<b>-</b>

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN**  
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**113 Facilities Management**  
**Schedule 6.1**

**Narrative**

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

Not Allowed

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

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



**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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**113 Facilities Management  
 Schedule 6.2**

**Revenue Reconciliation**

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$3,507,079.46	\$182,613.12	\$3,324,466.34	-	
	<b>Total for C/A</b>	<b>\$3,507,079.46</b>	<b>\$182,613.12</b>	<b>\$3,324,466.34</b>	-	
REV	Revenues	\$489,062.18	\$9,648.41	\$479,413.77	-	
	<b>Total for REV</b>	<b>\$489,062.18</b>	<b>\$9,648.41</b>	<b>\$479,413.77</b>	-	

<b>Total per Books</b>	<b>\$3,996,141.64</b>
<b>Less General Government</b>	<b>-</b>
<b>Less Off the Top</b>	<b>(\$192,261.53)</b>
<b>Less Direct Billed</b>	<b>(\$3,803,880.11)</b>
<b>Difference</b>	<b>-</b>

Fiscal Year FY2021-22  
For use in Year 2023-24

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

Date Printed: 6/5/2023

**113 Facilities Management  
Schedule 6.3**

**Labor Distribution Summary**

**No Labor Distribution**

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

Schedule of costs to be allocated

	Amount	General & Admin	County Gov't Center	Health Complex	Atascadero Medical Building	Sierra Way	Bldg 1200	
<i>Total %</i>		33.911%	9.197%	6.010%	0.809%	1.191%	1.025%	
<b>Wages and Benefits</b>								
Salaries	\$4,785,042.73	\$1,622,663.57	\$440,076.86	\$287,601.12	\$38,709.03	\$56,988.83	\$49,066.22	
Benefits	-	-	-	-	-	-	-	
<b>Wages and Benefits Subtotal</b>	<b>\$4,785,042.73</b>	<b>\$1,622,663.57</b>	<b>\$440,076.86</b>	<b>\$287,601.12</b>	<b>\$38,709.03</b>	<b>\$56,988.83</b>	<b>\$49,066.22</b>	
<b>Service And Supplies</b>	<b>DIST</b>							
SERVICES & SUPPLIES	PROP	\$3,979,589.41	\$1,926,956.90	\$895,859.69	\$126,824.92	\$4,859.09	\$39,383.08	\$31,777.02
REVENUE	PROP	(\$192,261.54)	(\$184,053.39)	-	(\$8,208.15)	-	-	-
<b>Services and Supplies Subtotal</b>		<b>\$3,787,327.87</b>	<b>\$1,742,903.51</b>	<b>\$895,859.69</b>	<b>\$118,616.77</b>	<b>\$4,859.09</b>	<b>\$39,383.08</b>	<b>\$31,777.02</b>
<b>Cost Adjustments</b>								
<b>Cost Adjustments Subtotal</b>		-	-	-	-	-	-	
<b>Reallocate Admin</b>		(\$3,365,567.08)	\$468,352.50	\$306,079.95	\$41,196.15	\$60,650.45	\$52,218.80	
<b>Functional Costs</b>	<b>\$8,572,370.60</b>	<b>-</b>	<b>\$1,804,289.05</b>	<b>\$712,297.84</b>	<b>\$84,764.27</b>	<b>\$157,022.36</b>	<b>\$133,062.04</b>	

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

Schedule of costs to be allocated (continued)

	Amount	Specific Depts	Kimball Bldg	County Bank Building	Monterey Parking	Not Allowed	Longbranch, Arroyo Grande
<i>Total %</i>		39.757%	1.029%	0.503%	0.000%	0.000%	0.440%
<b>Wages and Benefits</b>							
Salaries	\$4,785,042.73	\$1,902,373.55	\$49,236.68	\$24,069.58	-	-	\$21,056.41
Benefits	-	-	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>	<b>\$4,785,042.73</b>	<b>\$1,902,373.55</b>	<b>\$49,236.68</b>	<b>\$24,069.58</b>	<b>-</b>	<b>-</b>	<b>\$21,056.41</b>
<b>Service And Supplies</b>	<b>DIST</b>						
SERVICES & SUPPLIES	PROP \$3,979,589.41	\$622,871.22	\$12,636.70	\$14,499.30	\$1,033.43	\$159,143.29	\$6,375.12
REVENUE	PROP (\$192,261.54)	-	-	-	-	-	-
<b>Services and Supplies Subtotal</b>	<b>\$3,787,327.87</b>	<b>\$622,871.22</b>	<b>\$12,636.70</b>	<b>\$14,499.30</b>	<b>\$1,033.43</b>	<b>\$159,143.29</b>	<b>\$6,375.12</b>
<b>Cost Adjustments</b>							
<b>Cost Adjustments Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Reallocate Admin		\$2,024,604.09	\$52,400.22	\$25,616.09	-	-	\$22,409.32
<b>Functional Costs</b>	<b>\$8,572,370.60</b>	<b>\$4,549,848.86</b>	<b>\$114,273.60</b>	<b>\$64,184.97</b>	<b>\$1,033.43</b>	<b>\$159,143.29</b>	<b>\$49,840.85</b>

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

Schedule of costs to be allocated (continued)

	Amount	New Govt Center	North County Center
<i>Total %</i>		5.695%	0.432%
<b>Wages and Benefits</b>			
Salaries	\$4,785,042.73	\$272,531.43	\$20,669.45
Benefits	-	-	-
<b>Wages and Benefits Subtotal</b>	<b>\$4,785,042.73</b>	<b>\$272,531.43</b>	<b>\$20,669.45</b>
<b>Service And Supplies</b>			
	<b>DIST</b>		
SERVICES & SUPPLIES	<i>PROP</i> \$3,979,589.41	\$101,755.99	\$35,613.66
REVENUE	<i>PROP</i> (\$192,261.54)	-	-
<b>Services and Supplies Subtotal</b>	<b>\$3,787,327.87</b>	<b>\$101,755.99</b>	<b>\$35,613.66</b>
<b>Cost Adjustments</b>			
<b>Cost Adjustments Subtotal</b>	-	-	-
Reallocate Admin		\$290,042.01	\$21,997.50
<b>Functional Costs</b>	<b>\$8,572,370.60</b>	<b>\$664,329.43</b>	<b>\$78,280.61</b>

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN**  
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**113 Facilities Management**  
**Schedule 6.5**

**Service to Service Costs**

Department	First Incoming	Second Incoming	County Gov't		Atascadero		Sierra Way	Bldg 1200
			Center	Health Complex	Medical Building			
001-Building Depreciation	\$60,736.75	-	\$12,783.70	\$5,046.75	\$600.57	\$1,112.53	\$942.77	
002-Equipment Depreciation	\$850.53	-	\$179.02	\$70.67	\$8.41	\$15.58	\$13.20	
104-County Administrative Office	\$9,751.59	\$2,758.95	\$2,633.18	\$1,039.53	\$123.71	\$229.16	\$194.19	
111-County Counsel	\$159,403.18	\$6,584.37	\$34,936.60	\$13,792.28	\$1,641.30	\$3,040.44	\$2,576.49	
112-Human Resources	\$48,403.51	\$2,755.74	\$10,767.86	\$4,250.94	\$505.87	\$937.10	\$794.10	
113-Facilities Management	-	\$153,465.31	\$32,300.96	\$12,751.78	\$1,517.48	\$2,811.06	\$2,382.12	
114-Information Technology Department (ITD)	-	\$107,420.40	\$22,609.55	\$8,925.81	\$1,062.18	\$1,967.65	\$1,667.40	
116-Central Services	-	\$20,500.62	\$4,314.91	\$1,703.44	\$202.71	\$375.52	\$318.21	
117-Auditor-Controller-Treasurer-Tax Collector	-	\$134,944.48	\$28,402.74	\$11,212.84	\$1,334.34	\$2,471.81	\$2,094.64	
200-Maintenance Projects	-	\$35,989.93	\$7,575.06	\$2,990.49	\$355.87	\$659.24	\$558.64	
118-Talent Development	-	\$10,128.47	\$2,131.81	\$841.60	\$100.15	\$185.53	\$157.22	
<b>Subtotals</b>	<b>\$279,145.56</b>	<b>\$474,548.27</b>	<b>\$158,635.41</b>	<b>\$62,626.14</b>	<b>\$7,452.58</b>	<b>\$13,805.61</b>	<b>\$11,698.99</b>	
<b>Functional Costs</b>	<b>\$8,572,370.60</b>		<b>\$1,804,289.05</b>	<b>\$712,297.84</b>	<b>\$84,764.27</b>	<b>\$157,022.36</b>	<b>\$133,062.04</b>	
<b>Total Allocated Costs</b>	<b>\$9,326,064.43</b>		<b>\$1,962,924.46</b>	<b>\$774,923.98</b>	<b>\$92,216.85</b>	<b>\$170,827.97</b>	<b>\$144,761.03</b>	

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN**  
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**113 Facilities Management**  
**Schedule 6.5**

**Service to Service Costs (continued)**

Department	First Incoming	Second Incoming	County Bank				
			Specific Depts	Kimball Bldg	Building	Monterey Parking	Not Allowed
001-Building Depreciation	\$60,736.75	-	\$32,236.48	\$809.65	\$454.76	\$7.32	\$1,127.56
002-Equipment Depreciation	\$850.53	-	\$451.43	\$11.34	\$6.37	\$0.10	\$15.79
104-County Administrative Office	\$9,751.59	\$2,758.95	\$6,640.06	\$166.77	\$93.67	\$1.51	\$232.25
111-County Counsel	\$159,403.18	\$6,584.37	\$88,099.11	\$2,212.69	\$1,242.82	\$20.01	\$3,081.51
112-Human Resources	\$48,403.51	\$2,755.74	\$27,153.15	\$681.98	\$383.05	\$6.17	\$949.75
113-Facilities Management	-	\$153,465.31	\$81,452.84	\$2,045.76	\$1,149.06	\$18.50	\$2,849.03
114-Information Technology Department (ITD)	-	\$107,420.40	\$57,014.17	\$1,431.96	\$804.30	\$12.95	\$1,994.23
116-Central Services	-	\$20,500.62	\$10,880.85	\$273.28	\$153.50	\$2.47	\$380.59
117-Auditor-Controller-Treasurer-Tax Collector	-	\$134,944.48	\$71,622.78	\$1,798.87	\$1,010.39	\$16.27	\$2,505.20
200-Maintenance Projects	-	\$35,989.93	\$19,101.92	\$479.76	\$269.47	\$4.34	\$668.14
118-Talent Development	-	\$10,128.47	\$5,375.76	\$135.02	\$75.84	\$1.22	\$188.03
<b>Subtotals</b>	<b>\$279,145.56</b>	<b>\$474,548.27</b>	<b>\$400,028.55</b>	<b>\$10,047.08</b>	<b>\$5,643.22</b>	<b>\$90.86</b>	<b>\$13,992.08</b>
<b>Functional Costs</b>	<b>\$8,572,370.60</b>		<b>\$4,549,848.86</b>	<b>\$114,273.60</b>	<b>\$64,184.97</b>	<b>\$1,033.43</b>	<b>\$159,143.29</b>
<b>Total Allocated Costs</b>	<b>\$9,326,064.43</b>		<b>\$4,949,877.42</b>	<b>\$124,320.68</b>	<b>\$69,828.19</b>	<b>\$1,124.29</b>	<b>\$173,135.37</b>

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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**113 Facilities Management  
Schedule 6.5**

**Service to Service Costs (continued)**

Department	First Incoming	Second Incoming	Longbranch,		North County
			Arroyo Grande	New Govt Center	Center
001-Building Depreciation	\$60,736.75	-	\$353.13	\$4,706.89	\$554.63
002-Equipment Depreciation	\$850.53	-	\$4.95	\$65.91	\$7.77
104-County Administrative Office	\$9,751.59	\$2,758.95	\$72.74	\$969.52	\$114.24
111-County Counsel	\$159,403.18	\$6,584.37	\$965.07	\$12,863.47	\$1,515.75
112-Human Resources	\$48,403.51	\$2,755.74	\$297.45	\$3,964.67	\$467.17
113-Facilities Management	-	\$153,465.31	\$892.27	\$11,893.04	\$1,401.40
114-Information Technology Department (ITD)	-	\$107,420.40	\$624.56	\$8,324.71	\$980.93
116-Central Services	-	\$20,500.62	\$119.19	\$1,588.73	\$187.21
117-Auditor-Controller-Treasurer-Tax Collector	-	\$134,944.48	\$784.58	\$10,457.74	\$1,232.28
200-Maintenance Projects	-	\$35,989.93	\$209.25	\$2,789.10	\$328.65
118-Talent Development	-	\$10,128.47	\$58.89	\$784.92	\$92.49
<b>Subtotals</b>	<b>\$279,145.56</b>	<b>\$474,548.27</b>	<b>\$4,382.07</b>	<b>\$58,408.70</b>	<b>\$6,882.53</b>
<b>Functional Costs</b>	<b>\$8,572,370.60</b>		<b>\$49,840.85</b>	<b>\$664,329.43</b>	<b>\$78,280.61</b>
<b>Total Allocated Costs</b>	<b>\$9,326,064.43</b>		<b>\$54,222.92</b>	<b>\$722,738.13</b>	<b>\$85,163.14</b>



**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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**113 Facilities Management  
Schedule 6.6.1**

**Detail Allocation - County Gov't Center**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	2,300	1.353%	\$25,212.55	-	\$25,212.55	-	\$25,212.55
114-Information Technology Department (ITD)	24,165	14.218%	\$264,896.18	-	\$264,896.18	\$14,396.46	\$279,292.65
116-Central Services	6,587	3.876%	\$72,206.54	-	\$72,206.54	\$3,924.25	\$76,130.79
132-District Attorney	30,507	17.950%	\$334,417.04	-	\$334,417.04	\$18,174.75	\$352,591.79
135-Public Defender	226	0.133%	\$2,477.41	-	\$2,477.41	\$134.64	\$2,612.05
136-Sheriff	1,320	0.777%	\$14,469.81	-	\$14,469.81	\$786.40	\$15,256.21
139-Probation	1,789	1.053%	\$19,610.98	-	\$19,610.98	\$1,065.81	\$20,676.79
142-Planning	27,469	16.163%	\$301,114.55	-	\$301,114.55	\$16,364.85	\$317,479.40
405-Public Works	22,837	13.437%	\$250,338.67	(\$149,369.84)	\$100,968.83	\$13,605.30	\$114,574.13
999-Other	52,755	31.041%	\$578,299.11	(\$369,539.48)	\$208,759.63	\$31,429.15	\$240,188.78
<b>Subtotals</b>	<b>169,955</b>	<b>100.000%</b>	<b>\$1,863,042.84</b>	<b>(\$518,909.32)</b>	<b>\$1,344,133.52</b>	<b>\$99,881.62</b>	<b>\$1,444,015.14</b>
<b>Direct Billed</b>					<b>\$518,909.32</b>		<b>\$518,909.32</b>
<b>Total Full Functional Cost</b>					<b>\$1,863,042.84</b>		<b>\$1,962,924.46</b>

Allocation Basis: Departmental square footage

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN**  
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**113 Facilities Management**  
**Schedule 6.6.2**

**Detail Allocation - Health Complex**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	1,859	2.634%	\$19,375.64	-	\$19,375.64	-	\$19,375.64
116-Central Services	3,452	4.892%	\$35,978.87	-	\$35,978.87	\$1,981.09	\$37,959.96
160-Public Health	30,029	42.554%	\$312,980.71	(\$161,413.11)	\$151,567.60	\$17,233.55	\$168,801.15
166-Behavioral Health	33,982	48.156%	\$354,181.31	(\$343,877.70)	\$10,303.61	\$19,502.16	\$29,805.77
375-Driving Under the Influence	1,245	1.764%	\$12,976.16	(\$12,476.48)	\$499.68	\$714.50	\$1,214.18
<b>Subtotals</b>	<b>70,567</b>	<b>100.000%</b>	<b>\$735,492.68</b>	<b>(\$517,767.29)</b>	<b>\$217,725.39</b>	<b>\$39,431.30</b>	<b>\$257,156.69</b>
<b>Direct Billed</b>					<b>\$517,767.29</b>		<b>\$517,767.29</b>
<b>Total Full Functional Cost</b>					<b>\$735,492.68</b>		<b>\$774,923.98</b>

Allocation Basis: Departmental square footage

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

**113 Facilities Management**  
**Schedule 6.6.3**

**Detail Allocation - Atascadero Medical Building**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
160-Public Health	1,647	12.055%	\$10,551.37	(\$13,108.68)	(\$2,557.31)	\$565.68	(\$1,991.63)
166-Behavioral Health	12,015	87.945%	\$76,973.11	(\$82,999.16)	(\$6,026.05)	\$4,126.69	(\$1,899.36)
<b>Subtotals</b>	<b>13,662</b>	<b>100.000%</b>	<b>\$87,524.48</b>	<b>(\$96,107.84)</b>	<b>(\$8,583.36)</b>	<b>\$4,692.37</b>	<b>(\$3,890.99)</b>
<b>Direct Billed</b>					\$96,107.84		\$96,107.84
<b>Total Full Functional Cost</b>					\$87,524.48		\$92,216.85

Allocation Basis: Departmental square footage

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN**  
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**113 Facilities Management**  
**Schedule 6.6.4**

**Detail Allocation - Sierra Way**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
141-Ag Commissioner	8,368	41.489%	\$67,269.09	-	\$67,269.09	\$3,606.44	\$70,875.52
160-Public Health	5,792	28.717%	\$46,561.01	(\$45,277.84)	\$1,283.17	\$2,496.23	\$3,779.41
215-Farm Advisor	6,009	29.793%	\$48,305.44	-	\$48,305.44	\$2,589.76	\$50,895.20
<b>Subtotals</b>	<b>20,169</b>	<b>100.000%</b>	<b>\$162,135.55</b>	<b>(\$45,277.84)</b>	<b>\$116,857.71</b>	<b>\$8,692.43</b>	<b>\$125,550.13</b>
<b>Direct Billed</b>					<b>\$45,277.84</b>		<b>\$45,277.84</b>
<b>Total Full Functional Cost</b>					<b>\$162,135.55</b>		<b>\$170,827.97</b>

Allocation Basis: Departmental square footage

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

**Detail Allocation - Bldg 1200**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
111-County Counsel	342	0.671%	\$921.72	-	\$921.72	-	\$921.72
112-Human Resources	120	0.235%	\$323.41	-	\$323.41	-	\$323.41
113-Facilities Management	19,786	38.811%	\$53,324.78	-	\$53,324.78	-	\$53,324.78
114-Information Technology Department (ITD)	1,232	2.417%	\$3,320.33	-	\$3,320.33	\$295.29	\$3,615.63
117-Auditor-Controller-Treasurer-Tax Collector	2,381	4.670%	\$6,416.98	-	\$6,416.98	\$570.69	\$6,987.67
109-Assessor	395	0.775%	\$1,064.56	-	\$1,064.56	\$94.68	\$1,159.23
110-Clerk	5,821	11.418%	\$15,688.04	-	\$15,688.04	\$1,395.21	\$17,083.25
132-District Attorney	638	1.251%	\$1,719.46	-	\$1,719.46	\$152.92	\$1,872.38
136-Sheriff	305	0.598%	\$822.00	-	\$822.00	\$73.10	\$895.10
137-Animal Services	259	0.508%	\$698.02	-	\$698.02	\$62.08	\$760.10
138-Emergency Services	2,975	5.836%	\$8,017.85	-	\$8,017.85	\$713.07	\$8,730.92
139-Probation	299	0.587%	\$805.83	-	\$805.83	\$71.67	\$877.49
142-Planning	632	1.240%	\$1,703.29	-	\$1,703.29	\$151.48	\$1,854.77
160-Public Health	7,598	14.904%	\$20,477.19	(\$1,735.24)	\$18,741.95	\$1,821.13	\$20,563.09
305-Parks	120	0.235%	\$323.41	(\$330.00)	(\$6.59)	\$28.76	\$22.17
377-Library	3,101	6.083%	\$8,357.43	(\$8,514.00)	(\$156.57)	\$743.27	\$586.70
405-Public Works	1,200	2.354%	\$3,234.09	(\$3,294.52)	(\$60.43)	\$287.62	\$227.20
999-Other	3,776	7.407%	\$10,176.61	-	\$10,176.61	\$905.05	\$11,081.66
<b>Subtotals</b>	<b>50,980</b>	<b>100.000%</b>	<b>\$137,395.00</b>	<b>(\$13,873.76)</b>	<b>\$123,521.24</b>	<b>\$7,366.03</b>	<b>\$130,887.27</b>
<b>Direct Billed</b>					<b>\$13,873.76</b>		<b>\$13,873.76</b>
<b>Total Full Functional Cost</b>					<b>\$137,395.00</b>		<b>\$144,761.03</b>

Allocation Basis: Departmental square footage

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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**113 Facilities Management  
Schedule 6.6.6**

**Detail Allocation - Specific Depts**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	2,800	0.074%	\$3,485.54	-	\$3,485.54	-	\$3,485.54
113-Facilities Management	25	0.001%	\$31.11	-	\$31.11	-	\$31.11
114-Information Technology Department (ITD)	2,763	0.073%	\$3,439.74	-	\$3,439.74	\$184.55	\$3,624.29
116-Central Services	137,383	3.640%	\$171,019.03	-	\$171,019.03	\$9,175.56	\$180,194.58
200-Maintenance Projects	376	0.010%	\$468.33	(\$376.22)	\$92.11	\$25.13	\$117.24
110-Clerk	8,410	0.223%	\$10,468.53	(\$8,409.57)	\$2,058.96	\$561.66	\$2,620.62
131-Grand Jury	10,505	0.278%	\$13,077.05	-	\$13,077.05	\$701.61	\$13,778.66
134-Child Support Services	28,320	0.750%	\$35,254.25	(\$28,320.41)	\$6,933.84	\$1,891.47	\$8,825.31
136-Sheriff	535,346	14.185%	\$666,417.18	-	\$666,417.18	\$35,754.78	\$702,171.96
137-Animal Services	21,007	0.557%	\$26,150.27	-	\$26,150.27	\$1,403.02	\$27,553.29
138-Emergency Services	7,699	0.204%	\$9,584.26	-	\$9,584.26	\$514.22	\$10,098.48
139-Probation	147,138	3.899%	\$183,162.57	-	\$183,162.57	\$9,827.08	\$192,989.66
140-County Fire	122,039	3.234%	\$151,918.67	(\$20,543.65)	\$131,375.02	\$8,150.78	\$139,525.80
141-Ag Commissioner	48,517	1.286%	\$60,395.35	-	\$60,395.35	\$3,240.35	\$63,635.70
142-Planning	5,764	0.153%	\$7,174.75	(\$5,763.61)	\$1,411.14	\$384.94	\$1,796.08
160-Public Health	257,169	6.814%	\$320,132.71	(\$258,168.68)	\$61,964.03	\$17,175.84	\$79,139.87
166-Behavioral Health	239,057	6.334%	\$297,586.87	(\$239,057.22)	\$58,529.65	\$15,966.20	\$74,495.86
180-Social Services	939,903	24.905%	\$1,170,024.77	(\$764,302.72)	\$405,722.05	\$62,774.46	\$468,496.51
186-Veteran's Services	12,459	0.330%	\$15,509.19	-	\$15,509.19	\$832.10	\$16,341.30
230-Capital Projects	7,260	0.192%	\$9,037.03	(\$7,259.62)	\$1,777.41	\$484.86	\$2,262.27
245-Roads	44,212	1.171%	\$55,036.20	(\$44,211.62)	\$10,824.58	\$2,952.82	\$13,777.39
305-Parks	54,459	1.443%	\$67,793.05	(\$54,459.44)	\$13,333.61	\$3,637.25	\$16,970.85
375-Driving Under the Influence	3,866	0.102%	\$4,812.53	(\$3,866.00)	\$946.53	\$258.20	\$1,204.74
377-Library	636,364	16.862%	\$792,169.05	(\$636,364.43)	\$155,804.62	\$42,501.65	\$198,306.27
405-Public Works	190,386	5.045%	\$236,999.58	(\$169,704.86)	\$67,294.72	\$12,715.56	\$80,010.28
407-Fleet	40,815	1.081%	\$50,808.06	(\$40,815.08)	\$9,992.98	\$2,725.97	\$12,718.95
408-Workers' Comp ISF	664	0.018%	\$827.09	(\$664.42)	\$162.67	\$44.38	\$207.05

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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**113 Facilities Management  
Schedule 6.6.6**

**Detail Allocation - Specific Depts (continued)**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
425-Airports	22,616	0.599%	\$28,153.60	(\$22,616.32)	\$5,537.28	\$1,510.50	\$7,047.78
427-Golf Courses	14,836	0.393%	\$18,468.12	(\$14,835.79)	\$3,632.33	\$990.86	\$4,623.18
430-Los Osos Sewer System	18,959	0.502%	\$23,600.31	-	\$23,600.31	\$1,266.21	\$24,866.52
720-APCD	1,759	0.047%	\$2,189.13	(\$1,758.57)	\$430.56	\$117.45	\$548.01
760-Pension Trust	2,624	0.070%	\$3,266.37	(\$2,623.94)	\$642.43	\$175.25	\$817.68
999-Other	188,440	4.993%	\$234,577.37	(\$188,440.45)	\$46,136.92	\$12,585.60	\$58,722.52
222-Community Parks	20,059	0.531%	\$24,969.76	-	\$24,969.76	\$1,339.68	\$26,309.44
<b>Subtotals</b>	<b>3,773,999</b>	<b>100.000%</b>	<b>\$4,698,007.43</b>	<b>(\$2,512,562.62)</b>	<b>\$2,185,444.81</b>	<b>\$251,869.99</b>	<b>\$2,437,314.80</b>
<b>Direct Billed</b>					<b>\$2,512,562.62</b>		<b>\$2,512,562.62</b>
<b>Total Full Functional Cost</b>					<b>\$4,698,007.43</b>		<b>\$4,949,877.42</b>

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

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

**Detail Allocation - Kimball Bldg**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	120	0.675%	\$795.92	-	\$795.92	-	\$795.92
113-Facilities Management	3,979	22.366%	\$26,391.29	-	\$26,391.29	-	\$26,391.29
117-Auditor-Controller-Treasurer-Tax Collector	1,823	10.247%	\$12,091.31	-	\$12,091.31	\$842.32	\$12,933.63
305-Parks	3,148	17.695%	\$20,879.56	-	\$20,879.56	\$1,454.54	\$22,334.10
405-Public Works	4,121	23.165%	\$27,333.12	-	\$27,333.12	\$1,904.11	\$29,237.24
999-Other	2,670	15.008%	\$17,709.16	(\$6,206.89)	\$11,502.27	\$1,233.68	\$12,735.95
222-Community Parks	1,929	10.843%	\$12,794.37	-	\$12,794.37	\$891.30	\$13,685.67
<b>Subtotals</b>	<b>17,790</b>	<b>100.000%</b>	<b>\$117,994.73</b>	<b>(\$6,206.89)</b>	<b>\$111,787.84</b>	<b>\$6,325.94</b>	<b>\$118,113.79</b>
<b>Direct Billed</b>					<b>\$6,206.89</b>		<b>\$6,206.89</b>
<b>Total Full Functional Cost</b>					<b>\$117,994.73</b>		<b>\$124,320.68</b>

Allocation Basis: Departmental square footage



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

**Detail Allocation - County Bank Building**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
116-Central Services	4,192	46.864%	\$31,059.25	-	\$31,059.25	\$1,665.15	\$32,724.40
405-Public Works	4,753	53.136%	\$35,215.80	(\$37,168.44)	(\$1,952.64)	\$1,887.99	(\$64.65)
<b>Subtotals</b>	<b>8,945</b>	<b>100.000%</b>	<b>\$66,275.05</b>	<b>(\$37,168.44)</b>	<b>\$29,106.61</b>	<b>\$3,553.14</b>	<b>\$32,659.75</b>
<b>Direct Billed</b>					<b>\$37,168.44</b>		<b>\$37,168.44</b>
<b>Total Full Functional Cost</b>					<b>\$66,275.05</b>		<b>\$69,828.19</b>

Allocation Basis: Departmental square footage

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

**113 Facilities Management  
Schedule 6.6.9**

**Detail Allocation - Monterey Parking**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	8	7.339%	\$78.32	-	\$78.32	-	\$78.32
111-County Counsel	7	6.422%	\$68.53	-	\$68.53	-	\$68.53
112-Human Resources	4	3.670%	\$39.16	-	\$39.16	-	\$39.16
114-Information Technology Department (ITD)	12	11.009%	\$117.48	-	\$117.48	\$7.63	\$125.10
116-Central Services	3	2.752%	\$29.37	-	\$29.37	\$1.91	\$31.28
117-Auditor-Controller-Treasurer-Tax Collector	7	6.422%	\$68.53	-	\$68.53	\$4.45	\$72.98
109-Assessor	2	1.835%	\$19.58	-	\$19.58	\$1.27	\$20.85
132-District Attorney	1	0.917%	\$9.79	-	\$9.79	\$0.64	\$10.43
139-Probation	1	0.917%	\$9.79	-	\$9.79	\$0.64	\$10.43
142-Planning	8	7.339%	\$78.32	-	\$78.32	\$5.09	\$83.40
160-Public Health	1	0.917%	\$9.79	-	\$9.79	\$0.64	\$10.43
180-Social Services	1	0.917%	\$9.79	-	\$9.79	\$0.64	\$10.43
305-Parks	5	4.587%	\$48.95	-	\$48.95	\$3.18	\$52.13
405-Public Works	30	27.523%	\$293.69	-	\$293.69	\$19.07	\$312.76
407-Fleet	1	0.917%	\$9.79	-	\$9.79	\$0.64	\$10.43
999-Other	16	14.679%	\$156.64	-	\$156.64	\$10.17	\$166.81
222-Community Parks	2	1.835%	\$19.58	-	\$19.58	\$1.27	\$20.85
<b>Subtotals</b>	<b>109</b>	<b>100.000%</b>	<b>\$1,067.08</b>	<b>-</b>	<b>\$1,067.08</b>	<b>\$57.21</b>	<b>\$1,124.29</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$1,067.08</b>		<b>\$1,124.29</b>

Allocation Basis: Spaces allocated per department

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

**Detail Allocation - Longbranch, Arroyo Grande**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
166-Behavioral Health	6,615	89.055%	\$45,831.08	(\$48,876.92)	(\$3,045.84)	\$2,457.10	(\$588.74)
375-Driving Under the Influence	813	10.945%	\$5,632.75	(\$7,129.19)	(\$1,496.44)	\$301.98	(\$1,194.45)
<b>Subtotals</b>	<b>7,428</b>	<b>100.000%</b>	<b>\$51,463.84</b>	<b>(\$56,006.11)</b>	<b>(\$4,542.27)</b>	<b>\$2,759.08</b>	<b>(\$1,783.19)</b>
<b>Direct Billed</b>					\$56,006.11		\$56,006.11
<b>Total Full Functional Cost</b>					\$51,463.84		\$54,222.92

Allocation Basis: Departmental square footage

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

**Detail Allocation - New Govt Center**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	7,562	7.377%	\$50,604.32	-	\$50,604.32	-	\$50,604.32
111-County Counsel	9,442	9.211%	\$63,185.14	-	\$63,185.14	-	\$63,185.14
112-Human Resources	8,836	8.620%	\$59,129.83	-	\$59,129.83	-	\$59,129.83
113-Facilities Management	4,353	4.247%	\$29,129.94	-	\$29,129.94	-	\$29,129.94
116-Central Services	257	0.251%	\$1,719.82	-	\$1,719.82	\$130.70	\$1,850.53
117-Auditor-Controller-Treasurer-Tax Collector	23,278	22.709%	\$155,774.58	-	\$155,774.58	\$11,838.38	\$167,612.96
100-Board of Supervisors	11,907	11.616%	\$79,680.73	-	\$79,680.73	\$6,055.48	\$85,736.21
109-Assessor	22,087	21.547%	\$147,804.50	-	\$147,804.50	\$11,232.68	\$159,037.18
110-Clerk	12,169	11.872%	\$81,434.01	-	\$81,434.01	\$6,188.73	\$87,622.74
138-Emergency Services	1,937	1.890%	\$12,962.25	-	\$12,962.25	\$985.09	\$13,947.35
405-Public Works	678	0.661%	\$4,537.12	-	\$4,537.12	\$344.81	\$4,881.93
<b>Subtotals</b>	<b>102,506</b>	<b>100.000%</b>	<b>\$685,962.26</b>	<b>-</b>	<b>\$685,962.26</b>	<b>\$36,775.87</b>	<b>\$722,738.13</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$685,962.26</b>		<b>\$722,738.13</b>

Allocation Basis: Departmental square footage

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

**Detail Allocation - North County Center**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
109-Assessor	3,045	67.817%	\$54,816.57	-	\$54,816.57	\$2,938.83	\$57,755.40
110-Clerk	264	5.880%	\$4,752.57	-	\$4,752.57	\$254.80	\$5,007.36
142-Planning	1,181	26.303%	\$21,260.55	-	\$21,260.55	\$1,139.82	\$22,400.37
<b>Subtotals</b>	<b>4,490</b>	<b>100.000%</b>	<b>\$80,829.69</b>	<b>-</b>	<b>\$80,829.69</b>	<b>\$4,333.45</b>	<b>\$85,163.14</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$80,829.69</b>		<b>\$85,163.14</b>

Allocation Basis: Departmental square footage

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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**113 Facilities Management  
Schedule 6.7**

**Summary of Allocated Costs**

Department	Total	County Gov't			Atascadero	Sierra Way	Bldg 1200
		New Govt Center	Center	Health Complex	Medical Building		
104-County Administrative Office	\$50,682.64	\$50,604.32	-	-	-	-	-
111-County Counsel	\$64,175.38	\$63,185.14	-	-	-	-	\$923.72
112-Human Resources	\$63,773.86	\$59,129.83	-	-	-	-	\$323.41
113-Facilities Management	\$153,465.31	\$29,129.94	\$25,212.55	\$19,375.64	-	-	\$53,324.78
114-Information Technology Department (ITD)	\$286,657.67	-	\$279,292.65	-	-	-	\$3,615.63
116-Central Services	\$328,891.54	\$1,850.53	\$76,130.79	\$37,959.96	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$187,607.24	\$167,612.96	-	-	-	-	\$6,987.67
200-Maintenance Projects	\$117.24	-	-	-	-	-	-
<b>Subtotal for CSD</b>	<b>\$1,135,370.88</b>	<b>\$371,512.72</b>	<b>\$380,635.99</b>	<b>\$57,335.60</b>	-	-	<b>\$65,173.20</b>
100-Board of Supervisors	\$85,736.21	\$85,736.21	-	-	-	-	-
109-Assessor	\$217,972.66	\$159,037.18	-	-	-	-	\$1,159.23
110-Clerk	\$112,333.98	\$87,622.74	-	-	-	-	\$17,083.25
131-Grand Jury	\$13,778.66	-	-	-	-	-	-
132-District Attorney	\$354,474.60	-	\$352,591.79	-	-	-	\$1,872.38
134-Child Support Services	\$8,825.31	-	-	-	-	-	-
135-Public Defender	\$2,612.05	-	\$2,612.05	-	-	-	-
136-Sheriff	\$718,323.28	-	\$15,256.21	-	-	-	\$895.10
137-Animal Services	\$28,313.40	-	-	-	-	-	\$760.10
138-Emergency Services	\$32,776.74	\$13,947.35	-	-	-	-	\$8,730.92
139-Probation	\$214,554.36	-	\$20,676.79	-	-	-	\$877.49
140-County Fire	\$139,525.80	-	-	-	-	-	-
141-Ag Commissioner	\$134,511.22	-	-	-	-	\$70,875.52	-
142-Planning	\$343,614.02	-	\$317,479.40	-	-	-	\$1,854.77
160-Public Health	\$270,302.30	-	-	\$168,801.15	(\$1,991.63)	\$3,779.41	\$20,563.09
166-Behavioral Health	\$101,813.52	-	-	\$29,805.77	(\$1,899.36)	-	-
180-Social Services	\$468,506.93	-	-	-	-	-	-
186-Veteran's Services	\$16,341.30	-	-	-	-	-	-

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN**  
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**113 Facilities Management**  
**Schedule 6.7**

**Summary of Allocated Costs (continued)**

Department	Total	County Gov't			Atascadero	Sierra Way	Bldg 1200
		New Govt Center	Center	Health Complex	Medical Building		
215-Farm Advisor	\$50,895.20	-	-	-	-	\$50,895.20	-
230-Capital Projects	\$2,262.27	-	-	-	-	-	-
245-Roads	\$13,777.39	-	-	-	-	-	-
305-Parks	\$39,379.25	-	-	-	-	-	\$22.17
375-Driving Under the Influence	\$1,224.46	-	-	\$1,214.18	-	-	-
377-Library	\$198,892.97	-	-	-	-	-	\$586.70
405-Public Works	\$229,178.89	\$4,881.93	\$114,574.13	-	-	-	\$227.20
407-Fleet	\$12,729.37	-	-	-	-	-	-
408-Workers' Comp ISF	\$207.05	-	-	-	-	-	-
425-Airports	\$7,047.78	-	-	-	-	-	-
427-Golf Courses	\$4,623.18	-	-	-	-	-	-
430-Los Osos Sewer System	\$24,866.52	-	-	-	-	-	-
720-APCD	\$548.01	-	-	-	-	-	-
760-Pension Trust	\$817.68	-	-	-	-	-	-
999-Other	\$322,895.72	-	\$240,188.78	-	-	-	\$11,081.66
222-Community Parks	\$40,015.96	-	-	-	-	-	-
<b>Totals</b>	<b>\$5,349,048.95</b>	<b>\$722,738.13</b>	<b>\$1,444,015.14</b>	<b>\$257,156.69</b>	<b>(\$3,890.99)</b>	<b>\$125,550.13</b>	<b>\$130,887.27</b>
<b>Direct Billed</b>	<b>\$3,803,880.11</b>	<b>-</b>	<b>\$518,909.32</b>	<b>\$517,767.29</b>	<b>\$96,107.84</b>	<b>\$45,277.84</b>	<b>\$13,873.76</b>
<b>Total Full Functional Cost</b>	<b>\$9,152,929.06</b>	<b>\$722,738.13</b>	<b>\$1,962,924.46</b>	<b>\$774,923.98</b>	<b>\$92,216.85</b>	<b>\$170,827.97</b>	<b>\$144,761.03</b>
<b>Less Direct Billed</b>	<b>(\$3,803,880.11)</b>	<b>-</b>	<b>(\$518,909.32)</b>	<b>(\$517,767.29)</b>	<b>(\$96,107.84)</b>	<b>(\$45,277.84)</b>	<b>(\$13,873.76)</b>
<b>Less CSD Amounts</b>	<b>(\$1,135,370.88)</b>	<b>(\$371,512.72)</b>	<b>(\$380,635.99)</b>	<b>(\$57,335.60)</b>	<b>-</b>	<b>-</b>	<b>(\$65,173.20)</b>
<b>Total Receiving Department Allocation</b>	<b>\$4,213,678.07</b>	<b>\$351,225.41</b>	<b>\$1,063,379.15</b>	<b>\$199,821.09</b>	<b>(\$3,890.99)</b>	<b>\$125,550.13</b>	<b>\$65,714.06</b>

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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**113 Facilities Management  
Schedule 6.7**

**Summary of Allocated Costs (continued)**

Department	Total	Specific Depts	Kimball Bldg	County Bank Building	Monterey Parking	Not Allowed	Longbranch, Arroyo Grande
104-County Administrative Office	\$50,682.64	-	-	-	\$78.32	-	-
111-County Counsel	\$64,175.38	-	-	-	\$68.53	-	-
112-Human Resources	\$63,773.86	\$3,485.54	\$795.92	-	\$39.16	-	-
113-Facilities Management	\$153,465.31	\$31.11	\$26,391.29	-	-	-	-
114-Information Technology Department (ITD)	\$286,657.67	\$3,624.29	-	-	\$125.10	-	-
116-Central Services	\$328,891.54	\$180,194.58	-	\$32,724.40	\$31.28	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$187,607.24	-	\$12,933.63	-	\$72.98	-	-
200-Maintenance Projects	\$117.24	\$117.24	-	-	-	-	-
<b>Subtotal for CSD</b>	<b>\$1,135,370.88</b>	<b>\$187,452.76</b>	<b>\$40,120.84</b>	<b>\$32,724.40</b>	<b>\$415.36</b>	<b>-</b>	<b>-</b>
100-Board of Supervisors	\$85,736.21	-	-	-	-	-	-
109-Assessor	\$217,972.66	-	-	-	\$20.85	-	-
110-Clerk	\$112,333.98	\$2,620.62	-	-	-	-	-
131-Grand Jury	\$13,778.66	\$13,778.66	-	-	-	-	-
132-District Attorney	\$354,474.60	-	-	-	\$10.43	-	-
134-Child Support Services	\$8,825.31	\$8,825.31	-	-	-	-	-
135-Public Defender	\$2,612.05	-	-	-	-	-	-
136-Sheriff	\$718,323.28	\$702,171.96	-	-	-	-	-
137-Animal Services	\$28,313.40	\$27,553.29	-	-	-	-	-
138-Emergency Services	\$32,776.74	\$10,098.48	-	-	-	-	-
139-Probation	\$214,554.36	\$192,989.66	-	-	\$10.43	-	-
140-County Fire	\$139,525.80	\$139,525.80	-	-	-	-	-
141-Ag Commissioner	\$134,511.22	\$63,635.70	-	-	-	-	-
142-Planning	\$343,614.02	\$1,796.08	-	-	\$83.40	-	-
160-Public Health	\$270,302.30	\$79,139.87	-	-	\$10.43	-	-
166-Behavioral Health	\$101,813.52	\$74,495.86	-	-	-	-	(\$588.74)
180-Social Services	\$468,506.93	\$468,496.51	-	-	\$10.43	-	-
186-Veteran's Services	\$16,341.30	\$16,341.30	-	-	-	-	-



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

**113 Facilities Management**  
**Schedule 6.7**

**Summary of Allocated Costs (continued)**

Department	Total	Specific Depts	Kimball Bldg	County Bank Building	Monterey Parking	Not Allowed	Longbranch, Arroyo Grande
215-Farm Advisor	\$50,895.20	-	-	-	-	-	-
230-Capital Projects	\$2,262.27	\$2,262.27	-	-	-	-	-
245-Roads	\$13,777.39	\$13,777.39	-	-	-	-	-
305-Parks	\$39,379.25	\$16,970.85	\$22,334.10	-	\$52.13	-	-
375-Driving Under the Influence	\$1,224.46	\$1,204.74	-	-	-	-	(\$1,194.45)
377-Library	\$198,892.97	\$198,306.27	-	-	-	-	-
405-Public Works	\$229,178.89	\$80,010.28	\$29,237.24	(\$64.65)	\$312.76	-	-
407-Fleet	\$12,729.37	\$12,718.95	-	-	\$10.43	-	-
408-Workers' Comp ISF	\$207.05	\$207.05	-	-	-	-	-
425-Airports	\$7,047.78	\$7,047.78	-	-	-	-	-
427-Golf Courses	\$4,623.18	\$4,623.18	-	-	-	-	-
430-Los Osos Sewer System	\$24,866.52	\$24,866.52	-	-	-	-	-
720-APCD	\$548.01	\$548.01	-	-	-	-	-
760-Pension Trust	\$817.68	\$817.68	-	-	-	-	-
999-Other	\$322,895.72	\$58,722.52	\$12,735.95	-	\$166.81	-	-
222-Community Parks	\$40,015.96	\$26,309.44	\$13,685.67	-	\$20.85	-	-
<b>Totals</b>	<b>\$5,349,048.95</b>	<b>\$2,437,314.80</b>	<b>\$118,113.79</b>	<b>\$32,659.75</b>	<b>\$1,124.29</b>	<b>-</b>	<b>(\$1,783.19)</b>
<b>Direct Billed</b>	<b>\$3,803,880.11</b>	<b>\$2,512,562.62</b>	<b>\$6,206.89</b>	<b>\$37,168.44</b>	<b>-</b>	<b>-</b>	<b>\$56,006.11</b>
<b>Total Full Functional Cost</b>	<b>\$9,152,929.06</b>	<b>\$4,949,877.42</b>	<b>\$124,320.68</b>	<b>\$69,828.19</b>	<b>\$1,124.29</b>	<b>-</b>	<b>\$54,222.92</b>
<b>Less Direct Billed</b>	<b>(\$3,803,880.11)</b>	<b>(\$2,512,562.62)</b>	<b>(\$6,206.89)</b>	<b>(\$37,168.44)</b>	<b>-</b>	<b>-</b>	<b>(\$56,006.11)</b>
<b>Less CSD Amounts</b>	<b>(\$1,135,370.88)</b>	<b>(\$187,452.76)</b>	<b>(\$40,120.84)</b>	<b>(\$32,724.40)</b>	<b>(\$415.36)</b>	<b>-</b>	<b>-</b>
<b>Total Receiving Department Allocation</b>	<b>\$4,213,678.07</b>	<b>\$2,249,862.04</b>	<b>\$77,992.95</b>	<b>(\$64.65)</b>	<b>\$708.93</b>	<b>-</b>	<b>(\$1,783.19)</b>

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

**113 Facilities Management  
Schedule 6.7**

**Summary of Allocated Costs (continued)**

Department	Total	North County Center
104-County Administrative Office	\$50,682.64	-
111-County Counsel	\$64,175.38	-
112-Human Resources	\$63,773.86	-
113-Facilities Management	\$153,465.31	-
114-Information Technology Department (ITD)	\$286,657.67	-
116-Central Services	\$328,891.54	-
117-Auditor-Controller-Treasurer-Tax Collector	\$187,607.24	-
200-Maintenance Projects	\$117.24	-
<b>Subtotal for CSD</b>	<b>\$1,135,370.88</b>	-
100-Board of Supervisors	\$85,736.21	-
109-Assessor	\$217,972.66	\$57,755.40
110-Clerk	\$112,333.98	\$5,007.36
131-Grand Jury	\$13,778.66	-
132-District Attorney	\$354,474.60	-
134-Child Support Services	\$8,825.31	-
135-Public Defender	\$2,612.05	-
136-Sheriff	\$718,323.28	-
137-Animal Services	\$28,313.40	-
138-Emergency Services	\$32,776.74	-
139-Probation	\$214,554.36	-
140-County Fire	\$139,525.80	-
141-Ag Commissioner	\$134,511.22	-
142-Planning	\$343,614.02	\$22,400.37
160-Public Health	\$270,302.30	-
166-Behavioral Health	\$101,813.52	-
180-Social Services	\$468,506.93	-
186-Veteran's Services	\$16,341.30	-

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

**113 Facilities Management  
Schedule 6.7**

**Summary of Allocated Costs (continued)**

Department	Total	North County Center
215-Farm Advisor	\$50,895.20	-
230-Capital Projects	\$2,262.27	-
245-Roads	\$13,777.39	-
305-Parks	\$39,379.25	-
375-Driving Under the Influence	\$1,224.46	-
377-Library	\$198,892.97	-
405-Public Works	\$229,178.89	-
407-Fleet	\$12,729.37	-
408-Workers' Comp ISF	\$207.05	-
425-Airports	\$7,047.78	-
427-Golf Courses	\$4,623.18	-
430-Los Osos Sewer System	\$24,866.52	-
720-APCD	\$548.01	-
760-Pension Trust	\$817.68	-
999-Other	\$322,895.72	-
222-Community Parks	\$40,015.96	-
<b>Totals</b>	\$5,349,048.95	\$85,163.14
<b>Direct Billed</b>	\$3,803,880.11	-
<b>Total Full Functional Cost</b>	\$9,152,929.06	\$85,163.14
<b>Less Direct Billed</b>	(\$3,803,880.11)	-
<b>Less CSD Amounts</b>	(\$1,135,370.88)	-
<b>Total Receiving Department Allocation</b>	\$4,213,678.07	\$85,163.14

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

**114 Information Technology Department (ITD)**  
**Schedule 7.1**

**Narrative**

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

Not Allowed

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

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

**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	\$7,873,298.77	\$4,763.34	\$7,868,535.43	-	
	<b>Total for C/A</b>	<b>\$7,873,298.77</b>	<b>\$4,763.34</b>	<b>\$7,868,535.43</b>	-	
REV	Outside revenues	\$241,408.98	\$29,733.02	\$211,675.96	-	
	<b>Total for REV</b>	<b>\$241,408.98</b>	<b>\$29,733.02</b>	<b>\$211,675.96</b>	-	

<b>Total per Books</b>	<b>\$8,114,707.75</b>
<b>Less General Government</b>	<b>-</b>
<b>Less Off the Top</b>	<b>(\$34,496.36)</b>
<b>Less Direct Billed</b>	<b>(\$8,080,211.39)</b>
<b>Difference</b>	<b>-</b>

Fiscal Year FY2021-22  
For use in Year 2023-24

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

Date Printed: 6/5/2023

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

**Labor Distribution Summary**

**No Labor Distribution**

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

**114 Information Technology Department (ITD)**  
**Schedule 7.4**

Schedule of costs to be allocated

	Amount	General & Admin	Telephone Services	WinTel and Countywide Projects	Departmental Services-IT Consulting	Network Connections	Not Allowed
<i>Total %</i>		8.887%	0.861%	27.377%	17.749%	8.913%	14.567%
<b>Wages and Benefits</b>							
Salaries	\$14,009,415.88	\$1,244,958.39	\$120,617.14	\$3,835,369.67	\$2,486,565.05	\$1,248,654.24	\$2,040,808.61
Benefits	-	-	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>	<b>\$14,009,415.88</b>	<b>\$1,244,958.39</b>	<b>\$120,617.14</b>	<b>\$3,835,369.67</b>	<b>\$2,486,565.05</b>	<b>\$1,248,654.24</b>	<b>\$2,040,808.61</b>
<b>Service And Supplies</b>	<b>DIST</b>						
FIXED ASSETS	<i>DISA</i>	\$56,007.81					
SERVICES & SUPPLIES	<i>PROP</i>	\$4,985,591.20	\$107,091.01	\$451,468.88	\$1,120,512.64	\$116,497.49	\$2,121,330.36
<b>Services and Supplies Subtotal</b>		<b>\$4,985,591.20</b>	<b>\$107,091.01</b>	<b>\$451,468.88</b>	<b>\$1,120,512.64</b>	<b>\$116,497.49</b>	<b>\$2,121,330.36</b>
<b>Cost Adjustments</b>							
FIXED ASSETS	<i>DISA</i>	(\$56,007.81)					
REVENUES	<i>ADJP</i>	(\$34,496.36)	(\$5,275.50)	-	-	(\$15,929.11)	-
<b>Cost Adjustments Subtotal</b>		<b>(\$34,496.36)</b>	<b>(\$5,275.50)</b>	<b>-</b>	<b>-</b>	<b>(\$15,929.11)</b>	<b>-</b>
<b>Reallocate Admin</b>		(\$1,346,773.90)	\$12,726.28	\$404,668.65	\$262,356.70	\$131,745.12	\$215,325.08
<b>Functional Costs</b>	\$18,960,510.72	-	\$584,812.30	\$5,360,550.96	\$2,865,419.24	\$3,485,800.61	\$2,616,690.05

**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	Radio Services	Departmental Services-Servers	Departmental Services-Dedicated Staff
<i>Total %</i>		10.427%	6.325%	4.894%
<b>Wages and Benefits</b>				
Salaries	\$14,009,415.88	\$1,460,802.59	\$886,038.53	\$685,601.66
Benefits	-	-	-	-
<b>Wages and Benefits Subtotal</b>	<b>\$14,009,415.88</b>	<b>\$1,460,802.59</b>	<b>\$886,038.53</b>	<b>\$685,601.66</b>
<b>Service And Supplies</b>				
	<b>DIST</b>			
FIXED ASSETS	<i>DISA</i> \$56,007.81			
SERVICES & SUPPLIES	<i>PROP</i> \$4,985,591.20	\$448,875.32	\$259,259.14	-
<b>Services and Supplies Subtotal</b>	<b>\$4,985,591.20</b>	<b>\$448,875.32</b>	<b>\$259,259.14</b>	<b>-</b>
<b>Cost Adjustments</b>				
FIXED ASSETS	<i>DISA</i> (\$56,007.81)			
REVENUES	<i>ADJP</i> (\$34,496.36)	(\$13,291.75)	-	-
<b>Cost Adjustments Subtotal</b>	<b>(\$34,496.36)</b>	<b>(\$13,291.75)</b>	<b>-</b>	<b>-</b>
<b>Reallocate Admin</b>		\$154,128.82	\$93,485.65	\$72,337.62
<b>Functional Costs</b>	<b>\$18,960,510.72</b>	<b>\$2,050,514.98</b>	<b>\$1,238,783.32</b>	<b>\$757,939.28</b>



**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	\$33,315.89	-	\$1,027.59	\$9,419.13	\$5,034.89	\$6,124.97	\$4,597.84
002-Equipment Depreciation	\$2,233,016.03	-	\$363,056.10	\$1,140.05	\$569,675.51	\$656,424.87	-
104-County Administrative Office	\$28,369.53	\$6,611.13	\$1,078.93	\$9,889.80	\$5,286.47	\$6,431.03	\$4,827.59
111-County Counsel	\$12,556.21	\$518.65	\$403.28	\$3,696.55	\$1,975.95	\$2,403.75	\$1,804.43
112-Human Resources	\$102,134.52	\$6,491.21	\$3,350.42	\$30,710.87	\$16,416.13	\$19,970.33	\$14,991.15
113-Facilities Management	\$271,773.73	\$14,883.94	\$8,841.58	\$81,044.39	\$43,321.32	\$52,700.66	\$39,560.87
114-Information Technology Department (ITD)	-	\$174,695.80	\$5,388.26	\$49,390.32	\$26,401.01	\$32,117.00	\$24,109.31
116-Central Services	-	\$46,354.82	\$1,429.75	\$13,105.52	\$7,005.40	\$8,522.12	\$6,397.31
117-Auditor-Controller-Treasurer-Tax Collector	-	\$146,902.84	\$4,531.03	\$41,532.65	\$22,200.79	\$27,007.40	\$20,273.67
200-Maintenance Projects	-	\$192,332.46	\$5,932.24	\$54,376.59	\$29,066.36	\$35,359.42	\$26,543.29
118-Talent Development	-	\$16,458.77	\$507.65	\$4,653.25	\$2,487.34	\$3,025.87	\$2,271.43
<b>Subtotals</b>	<b>\$2,681,165.91</b>	<b>\$605,249.63</b>	<b>\$395,546.84</b>	<b>\$298,959.12</b>	<b>\$728,871.18</b>	<b>\$850,087.41</b>	<b>\$145,376.89</b>
<b>Functional Costs</b>	<b>\$18,960,510.72</b>		<b>\$584,812.30</b>	<b>\$5,360,550.96</b>	<b>\$2,865,419.24</b>	<b>\$3,485,800.61</b>	<b>\$2,616,690.05</b>
<b>Total Allocated Costs</b>	<b>\$22,246,926.26</b>		<b>\$980,359.13</b>	<b>\$5,659,510.08</b>	<b>\$3,594,290.42</b>	<b>\$4,335,888.02</b>	<b>\$2,762,066.93</b>

**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)**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Radio Services</b>	<b>Departmental Services-Servers</b>	<b>Departmental Services-Dedicated Staff</b>
001-Building Depreciation	\$33,315.89	-	\$3,603.00	\$2,176.69	\$1,331.79
002-Equipment Depreciation	\$2,233,016.03	-	\$452,624.04	\$190,095.45	-
104-County Administrative Office	\$28,369.53	\$6,611.13	\$3,783.04	\$2,285.46	\$1,398.34
111-County Counsel	\$12,556.21	\$518.65	\$1,414.00	\$854.24	\$522.66
112-Human Resources	\$102,134.52	\$6,491.21	\$11,747.50	\$7,097.05	\$4,342.27
113-Facilities Management	\$271,773.73	\$14,883.94	\$31,001.06	\$18,728.75	\$11,459.03
114-Information Technology Department (ITD)	-	\$174,695.80	\$18,892.76	\$11,413.74	\$6,983.40
116-Central Services	-	\$46,354.82	\$5,013.12	\$3,028.59	\$1,853.02
117-Auditor-Controller-Treasurer-Tax Collector	-	\$146,902.84	\$15,887.04	\$9,597.88	\$5,872.39
200-Maintenance Projects	-	\$192,332.46	\$20,800.10	\$12,566.02	\$7,688.42
118-Talent Development	-	\$16,458.77	\$1,779.96	\$1,075.33	\$657.93
<b>Subtotals</b>	<b>\$2,681,165.91</b>	<b>\$605,249.63</b>	<b>\$566,545.63</b>	<b>\$258,919.22</b>	<b>\$42,109.25</b>
<b>Functional Costs</b>	<b>\$18,960,510.72</b>		<b>\$2,050,514.98</b>	<b>\$1,238,783.32</b>	<b>\$757,939.28</b>
<b>Total Allocated Costs</b>	<b>\$22,246,926.26</b>		<b>\$2,617,060.61</b>	<b>\$1,497,702.54</b>	<b>\$800,048.52</b>

**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	3,860	0.541%	\$5,204.92	(\$3,860.10)	\$1,344.82	-	\$1,344.82
111-County Counsel	4,613	0.647%	\$6,220.50	(\$4,613.28)	\$1,607.22	-	\$1,607.22
112-Human Resources	9,132	1.280%	\$12,314.07	(\$9,132.42)	\$3,181.65	-	\$3,181.65
113-Facilities Management	9,015	1.264%	\$12,156.13	(\$9,015.29)	\$3,140.84	-	\$3,140.84
116-Central Services	5,005	0.702%	\$6,748.40	(\$5,004.78)	\$1,743.62	\$136.08	\$1,879.69
117-Auditor-Controller-Treasurer-Tax Collector	13,651	1.914%	\$18,406.82	(\$13,650.96)	\$4,755.86	\$371.16	\$5,127.03
100-Board of Supervisors	2,903	0.407%	\$3,914.27	(\$2,902.92)	\$1,011.35	\$78.93	\$1,090.28
109-Assessor	20,862	2.925%	\$28,129.79	(\$20,861.76)	\$7,268.03	\$567.22	\$7,835.26
110-Clerk	6,337	0.889%	\$8,545.30	(\$6,337.41)	\$2,207.89	\$172.31	\$2,380.20
130-Waste Mgmt	417	0.058%	\$562.39	(\$417.08)	\$145.31	\$11.34	\$156.65
131-Grand Jury	463	0.065%	\$624.17	(\$462.90)	\$161.27	\$12.59	\$173.86
132-District Attorney	23,484	3.293%	\$31,666.10	(\$23,484.37)	\$8,181.73	\$638.53	\$8,820.26
134-Child Support Services	6,106	0.856%	\$8,233.58	(\$6,106.23)	\$2,127.35	\$166.03	\$2,293.38
135-Public Defender	166	0.023%	\$224.40	(\$166.42)	\$57.98	\$4.52	\$62.50
136-Sheriff	88,993	12.478%	\$119,997.14	(\$88,992.88)	\$31,004.26	\$2,419.67	\$33,423.93
137-Animal Services	3,976	0.557%	\$5,360.55	(\$3,975.52)	\$1,385.03	\$108.09	\$1,493.13
138-Emergency Services	20,056	2.812%	\$27,043.69	(\$20,056.28)	\$6,987.41	\$545.32	\$7,532.73
139-Probation	35,422	4.967%	\$47,763.14	(\$35,422.34)	\$12,340.80	\$963.12	\$13,303.92
140-County Fire	17,191	2.410%	\$23,179.84	(\$17,190.75)	\$5,989.09	\$467.41	\$6,456.50
141-Ag Commissioner	13,507	1.894%	\$18,212.17	(\$13,506.60)	\$4,705.57	\$367.24	\$5,072.81
142-Planning	25,513	3.577%	\$34,401.86	(\$25,513.28)	\$8,888.58	\$693.69	\$9,582.27
160-Public Health	60,079	8.424%	\$81,010.49	(\$60,079.41)	\$20,931.08	\$1,633.53	\$22,564.61
166-Behavioral Health	76,624	10.744%	\$103,319.56	(\$76,624.37)	\$26,695.19	\$2,083.38	\$28,778.57
180-Social Services	144,632	20.279%	\$195,020.92	(\$144,632.40)	\$50,388.52	\$3,932.49	\$54,321.01
184-Law Enforcement Medical Care	165	0.023%	\$222.16	(\$164.76)	\$57.40	\$4.48	\$61.88
186-Veteran's Services	2,028	0.284%	\$2,734.70	(\$2,028.12)	\$706.58	\$55.14	\$761.72
201-Public Works Special Services	584	0.082%	\$786.79	(\$583.50)	\$203.29	\$15.87	\$219.15

**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
215-Farm Advisor	4,629	0.649%	\$6,241.27	(\$4,628.68)	\$1,612.59	\$125.85	\$1,738.44
245-Roads	1,403	0.197%	\$1,892.36	(\$1,403.42)	\$488.94	\$38.16	\$527.10
305-Parks	11,603	1.627%	\$15,644.77	(\$11,602.55)	\$4,042.22	\$315.47	\$4,357.68
375-Driving Under the Influence	1,612	0.226%	\$2,173.74	(\$1,612.10)	\$561.64	\$43.83	\$605.47
377-Library	21,455	3.008%	\$28,929.20	(\$21,454.62)	\$7,474.58	\$583.34	\$8,057.92
405-Public Works	56,943	7.984%	\$76,781.06	(\$56,942.76)	\$19,838.30	\$1,548.25	\$21,386.55
407-Fleet	1,795	0.252%	\$2,420.20	(\$1,794.88)	\$625.32	\$48.80	\$674.12
425-Airports	7,203	1.010%	\$9,713.12	(\$7,203.49)	\$2,509.63	\$195.86	\$2,705.49
427-Golf Courses	4,239	0.594%	\$5,716.39	(\$4,239.42)	\$1,476.97	\$115.27	\$1,592.24
760-Pension Trust	2,538	0.356%	\$3,421.62	(\$2,537.56)	\$884.06	\$69.00	\$953.06
222-Community Parks	4,885	0.685%	\$6,586.81	(\$4,884.94)	\$1,701.87	\$132.82	\$1,834.68
205-Groundwater Sustainability	124	0.017%	\$166.62	(\$123.57)	\$43.05	\$3.36	\$46.41
<b>Subtotals</b>	<b>713,214</b>	<b>100.000%</b>	<b>\$961,691.00</b>	<b>(\$713,214.12)</b>	<b>\$248,476.88</b>	<b>\$18,668.14</b>	<b>\$267,145.01</b>
<b>Direct Billed</b>					<b>\$713,214.12</b>		<b>\$713,214.12</b>
<b>Total Full Functional Cost</b>					<b>\$961,691.00</b>		<b>\$980,359.13</b>

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	5,744,729	0.963%	\$52,833.89	-	\$52,833.89	-	\$52,833.89
111-County Counsel	5,790,923	0.970%	\$53,258.73	-	\$53,258.73	-	\$53,258.73
112-Human Resources	7,861,616	1.317%	\$72,302.75	-	\$72,302.75	-	\$72,302.75
113-Facilities Management	8,745,620	1.466%	\$80,432.88	-	\$80,432.88	-	\$80,432.88
114-Information Technology Department (ITD)	18,995,007	3.183%	\$174,695.80	-	\$174,695.80	-	\$174,695.80
116-Central Services	2,754,656	0.462%	\$25,334.39	-	\$25,334.39	\$857.62	\$26,192.01
117-Auditor-Controller-Treasurer-Tax Collector	8,948,049	1.499%	\$82,294.60	-	\$82,294.60	\$2,785.84	\$85,080.44
200-Maintenance Projects	3,237,947	0.543%	\$29,779.18	-	\$29,779.18	\$1,008.08	\$30,787.26
118-Talent Development	592,822	0.099%	\$5,452.14	-	\$5,452.14	\$184.57	\$5,636.71
100-Board of Supervisors	1,839,539	0.308%	\$16,918.11	-	\$16,918.11	\$572.71	\$17,490.83
109-Assessor	10,436,501	1.749%	\$95,983.80	-	\$95,983.80	\$3,249.24	\$99,233.04
110-Clerk	4,156,493	0.697%	\$38,226.98	-	\$38,226.98	\$1,294.06	\$39,521.04
130-Waste Mgmt	1,762,132	0.295%	\$16,206.21	-	\$16,206.21	\$548.61	\$16,754.82
131-Grand Jury	73,555	0.012%	\$676.48	-	\$676.48	\$22.90	\$699.38
132-District Attorney	20,977,792	3.515%	\$192,931.34	-	\$192,931.34	\$6,531.11	\$199,462.45
134-Child Support Services	3,994,351	0.669%	\$36,735.77	(\$53,748.44)	(\$17,012.67)	\$1,243.58	(\$15,769.09)
135-Public Defender	8,204,603	1.375%	\$75,457.18	-	\$75,457.18	\$2,554.37	\$78,011.56
136-Sheriff	88,842,566	14.887%	\$817,079.11	-	\$817,079.11	\$27,659.74	\$844,738.85
137-Animal Services	2,769,908	0.464%	\$25,474.65	-	\$25,474.65	\$862.37	\$26,337.02
138-Emergency Services	1,713,844	0.287%	\$15,762.11	-	\$15,762.11	\$533.58	\$16,295.69
139-Probation	24,766,744	4.150%	\$227,778.08	-	\$227,778.08	\$7,710.74	\$235,488.82
140-County Fire	24,121,789	4.042%	\$221,846.47	-	\$221,846.47	\$7,509.94	\$229,356.41
141-Ag Commissioner	6,910,911	1.158%	\$63,559.18	-	\$63,559.18	\$2,151.60	\$65,710.78
142-Planning	15,587,704	2.612%	\$143,359.06	-	\$143,359.06	\$4,852.99	\$148,212.05
160-Public Health	47,190,491	7.908%	\$434,007.77	(\$376,125.91)	\$57,881.86	\$14,692.02	\$72,573.88
166-Behavioral Health	86,069,934	14.423%	\$791,579.40	(\$1,003,363.85)	(\$211,784.45)	\$26,796.53	(\$184,987.92)
180-Social Services	71,708,597	12.016%	\$659,499.14	(\$884,430.94)	(\$224,931.80)	\$22,325.35	(\$202,606.45)
184-Law Enforcement Medical Care	8,425,803	1.412%	\$77,491.55	-	\$77,491.55	\$2,623.24	\$80,114.79
186-Veteran's Services	881,861	0.148%	\$8,110.42	-	\$8,110.42	\$274.55	\$8,384.97
201-Public Works Special Services	3,121,138	0.523%	\$28,704.89	-	\$28,704.89	\$971.72	\$29,676.61

**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
215-Farm Advisor	511,069	0.086%	\$4,700.27	-	\$4,700.27	\$159.11	\$4,859.38
245-Roads	18,913,068	3.169%	\$173,942.22	(\$223,376.00)	(\$49,433.78)	\$5,888.29	(\$43,545.49)
266-County Wide Automation	84,949	0.014%	\$781.27	-	\$781.27	\$26.45	\$807.72
290-Community Development	800,749	0.134%	\$7,364.43	-	\$7,364.43	\$249.30	\$7,613.73
305-Parks	5,982,295	1.002%	\$55,018.76	(\$81,775.96)	(\$26,757.20)	\$1,862.49	(\$24,894.71)
330-Wildlife and Grazing	1,774	0.000%	\$16.32	(\$24.04)	(\$7.72)	\$0.55	(\$7.17)
331-Fish and Game	5,207	0.001%	\$47.89	(\$316.16)	(\$268.27)	\$1.62	(\$266.65)
351-Emergency Medical Services	332,474	0.056%	\$3,057.74	(\$5,741.76)	(\$2,684.02)	\$103.51	(\$2,580.51)
375-Driving Under the Influence	1,327,825	0.223%	\$12,211.92	(\$16,119.84)	(\$3,907.92)	\$413.40	(\$3,494.53)
377-Library	11,159,830	1.870%	\$102,636.21	(\$131,057.80)	(\$28,421.59)	\$3,474.44	(\$24,947.15)
405-Public Works	22,487,572	3.768%	\$206,816.69	(\$291,934.52)	(\$85,117.83)	\$7,001.15	(\$78,116.68)
407-Fleet	5,311,091	0.890%	\$48,845.75	(\$62,402.84)	(\$13,557.09)	\$1,653.53	(\$11,903.56)
408-Workers' Comp ISF	5,531,812	0.927%	\$50,875.71	(\$57,597.36)	(\$6,721.65)	\$1,722.24	(\$4,999.41)
409-Liability Insurance ISF	3,361,329	0.563%	\$30,913.92	(\$37,374.64)	(\$6,460.72)	\$1,046.50	(\$5,414.22)
410-Unemployment Insurance ISF	83,692	0.014%	\$769.71	(\$388.16)	\$381.55	\$26.06	\$407.60
411-Medical Malpractice ISF	695,966	0.117%	\$6,400.75	(\$4,321.60)	\$2,079.15	\$216.68	\$2,295.83
412-County Dental Plan ISF	280,881	0.047%	\$2,583.25	(\$2,812.08)	(\$228.83)	\$87.45	(\$141.38)
425-Airports	6,238,056	1.045%	\$57,370.98	(\$62,612.98)	(\$5,242.00)	\$1,942.12	(\$3,299.88)
427-Golf Courses	3,633,890	0.609%	\$33,420.64	(\$34,931.52)	(\$1,510.88)	\$1,131.35	(\$379.52)
720-APCD	4,362,104	0.731%	\$40,117.97	(\$51,829.88)	(\$11,711.91)	\$1,358.07	(\$10,353.83)
760-Pension Trust	44,143	0.007%	\$405.98	(\$3,839.25)	(\$3,433.27)	\$13.74	(\$3,419.52)
999-Other	3,770,948	0.632%	\$34,681.16	(\$50,748.76)	(\$16,067.60)	\$1,174.03	(\$14,893.58)
222-Community Parks	5,193,674	0.870%	\$47,765.87	-	\$47,765.87	\$1,616.97	\$49,382.84
119-Communication and Outreach	165,698	0.028%	\$1,523.91	-	\$1,523.91	\$51.59	\$1,575.50
205-Groundwater Sustainability	255,671	0.043%	\$2,351.38	-	\$2,351.38	\$79.60	\$2,430.98
<b>Subtotals</b>	<b>596,763,391</b>	<b>100.000%</b>	<b>\$5,488,392.78</b>	<b>(\$3,436,874.29)</b>	<b>\$2,051,518.49</b>	<b>\$171,117.30</b>	<b>\$2,222,635.79</b>
<b>Direct Billed</b>					<b>\$3,436,874.29</b>		<b>\$3,436,874.29</b>
<b>Total Full Functional Cost</b>					<b>\$5,488,392.78</b>		<b>\$5,659,510.08</b>

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	9,394	0.738%	\$25,849.88	-	\$25,849.88	-	\$25,849.88
111-County Counsel	11,043	0.867%	\$30,386.77	-	\$30,386.77	-	\$30,386.77
112-Human Resources	30,134	2.367%	\$82,915.74	(\$2,215.35)	\$80,700.39	-	\$80,700.39
113-Facilities Management	9,038	0.710%	\$24,867.97	(\$9,037.64)	\$15,830.33	-	\$15,830.33
116-Central Services	22,976	1.805%	\$63,219.96	-	\$63,219.96	\$1,731.95	\$64,951.91
117-Auditor-Controller-Treasurer-Tax Collector	464	0.036%	\$1,277.21	-	\$1,277.21	\$34.99	\$1,312.20
100-Board of Supervisors	27,613	2.169%	\$75,980.20	-	\$75,980.20	\$2,081.53	\$78,061.73
109-Assessor	17,288	1.358%	\$47,570.51	-	\$47,570.51	\$1,303.23	\$48,873.74
110-Clerk	8,928	0.701%	\$24,565.26	-	\$24,565.26	\$672.98	\$25,238.25
130-Waste Mgmt	709	0.056%	\$1,950.28	(\$708.78)	\$1,241.50	\$53.43	\$1,294.93
131-Grand Jury	6,517	0.512%	\$17,932.56	-	\$17,932.56	\$491.27	\$18,423.84
132-District Attorney	141,700	11.131%	\$389,900.51	-	\$389,900.51	\$10,681.59	\$400,582.10
136-Sheriff	157,089	12.340%	\$432,246.42	-	\$432,246.42	\$11,841.68	\$444,088.10
138-Emergency Services	1,619	0.127%	\$4,453.46	-	\$4,453.46	\$122.01	\$4,575.47
140-County Fire	92	0.007%	\$252.62	-	\$252.62	\$6.92	\$259.55
141-Ag Commissioner	3,256	0.256%	\$8,959.02	-	\$8,959.02	\$245.44	\$9,204.45
142-Planning	4,259	0.335%	\$11,719.34	-	\$11,719.34	\$321.06	\$12,040.40
160-Public Health	40,725	3.199%	\$112,059.45	(\$2,517.98)	\$109,541.47	\$3,069.94	\$112,611.42
186-Veteran's Services	3,680	0.289%	\$10,125.69	-	\$10,125.69	\$277.40	\$10,403.09
215-Farm Advisor	7,560	0.594%	\$20,801.30	-	\$20,801.30	\$569.87	\$21,371.16
245-Roads	2,215	0.174%	\$6,095.76	-	\$6,095.76	\$167.00	\$6,262.75
305-Parks	6,525	0.513%	\$17,953.56	(\$6,524.77)	\$11,428.79	\$491.85	\$11,920.64
375-Driving Under the Influence	48,219	3.788%	\$132,678.70	(\$48,218.75)	\$84,459.95	\$3,634.82	\$88,094.78
377-Library	121	0.010%	\$334.26	(\$121.48)	\$212.78	\$9.16	\$221.94
405-Public Works	27,493	2.160%	\$75,649.24	(\$177.19)	\$75,472.05	\$2,072.46	\$77,544.51
407-Fleet	3,646	0.286%	\$10,030.98	(\$3,645.51)	\$6,385.47	\$274.81	\$6,660.28
425-Airports	5,741	0.451%	\$15,796.49	(\$5,740.84)	\$10,055.65	\$432.76	\$10,488.41

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

**114 Information Technology Department (ITD)**  
**Schedule 7.6.3**

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

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
427-Golf Courses	5,277	0.415%	\$14,519.34	(\$5,276.69)	\$9,242.65	\$397.77	\$9,640.42
760-Pension Trust	8,835	0.694%	\$24,309.70	(\$8,834.75)	\$15,474.95	\$665.98	\$16,140.93
999-Other	657,973	51.686%	\$1,810,477.81	(\$243,612.23)	\$1,566,865.58	\$49,599.27	\$1,616,464.85
222-Community Parks	1,051	0.083%	\$2,891.74	-	\$2,891.74	\$79.22	\$2,970.96
205-Groundwater Sustainability	1,835	0.144%	\$5,049.96	-	\$5,049.96	\$138.35	\$5,188.30
<b>Subtotals</b>	<b>1,273,013</b>	<b>100.000%</b>	<b>\$3,502,821.69</b>	<b>(\$336,631.96)</b>	<b>\$3,166,189.73</b>	<b>\$91,468.74</b>	<b>\$3,257,658.46</b>
<b>Direct Billed</b>					<b>\$336,631.96</b>		<b>\$336,631.96</b>
<b>Total Full Functional Cost</b>					<b>\$3,502,821.69</b>		<b>\$3,594,290.42</b>

Allocation Basis: Accumulated hours of services



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

**114 Information Technology Department (ITD)**  
**Schedule 7.6.4**

**Detail Allocation - Network Connections**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	6,433	0.241%	\$10,174.33	(\$6,432.66)	\$3,741.67	-	\$3,741.67
111-County Counsel	9,771	0.366%	\$15,454.81	(\$9,771.21)	\$5,683.60	-	\$5,683.60
112-Human Resources	22,719	0.851%	\$35,933.60	(\$22,718.80)	\$13,214.80	-	\$13,214.80
113-Facilities Management	13,782	0.516%	\$21,798.02	(\$13,781.67)	\$8,016.35	-	\$8,016.35
116-Central Services	9,039	0.338%	\$14,297.25	(\$9,039.35)	\$5,257.90	\$384.16	\$5,642.06
117-Auditor-Controller-Treasurer-Tax Collector	31,584	1.182%	\$49,954.97	(\$31,583.73)	\$18,371.24	\$1,342.25	\$19,713.49
118-Talent Development	711	0.027%	\$1,124.38	(\$710.88)	\$413.50	\$30.21	\$443.71
100-Board of Supervisors	5,822	0.218%	\$9,208.04	(\$5,821.73)	\$3,386.31	\$247.41	\$3,633.73
109-Assessor	35,059	1.313%	\$55,451.14	(\$35,058.65)	\$20,392.49	\$1,489.93	\$21,882.42
110-Clerk	11,388	0.426%	\$18,012.62	(\$11,388.37)	\$6,624.25	\$483.99	\$7,108.23
131-Grand Jury	6,967	0.261%	\$11,020.08	(\$6,967.38)	\$4,052.70	\$296.10	\$4,348.80
132-District Attorney	51,776	1.938%	\$81,892.09	(\$51,775.78)	\$30,116.31	\$2,200.38	\$32,316.68
134-Child Support Services	33,749	1.264%	\$53,379.69	(\$33,748.99)	\$19,630.70	\$1,434.27	\$21,064.97
136-Sheriff	463,894	17.368%	\$733,725.76	(\$161,507.81)	\$572,217.95	\$19,714.64	\$591,932.59
137-Animal Services	7,161	0.268%	\$11,326.85	(\$7,161.33)	\$4,165.52	\$304.34	\$4,469.86
138-Emergency Services	15,475	0.579%	\$24,476.03	(\$15,474.82)	\$9,001.21	\$657.65	\$9,658.86
139-Probation	56,073	2.099%	\$88,689.59	(\$56,073.46)	\$32,616.13	\$2,383.02	\$34,999.15
140-County Fire	2,949	0.110%	\$4,664.34	(\$2,949.00)	\$1,715.34	\$125.33	\$1,840.67
141-Ag Commissioner	19,949	0.747%	\$31,552.68	(\$19,948.99)	\$11,603.69	\$847.80	\$12,451.48
142-Planning	44,042	1.649%	\$69,660.07	(\$44,042.16)	\$25,617.91	\$1,871.71	\$27,489.62
160-Public Health	400,622	14.999%	\$633,651.59	(\$399,907.22)	\$233,744.37	\$17,025.72	\$250,770.10
166-Behavioral Health	262,786	9.839%	\$415,640.17	(\$262,786.00)	\$152,854.17	\$11,167.93	\$164,022.10
180-Social Services	727,457	27.235%	\$1,150,594.62	(\$727,456.53)	\$423,138.09	\$30,915.58	\$454,053.67
186-Veteran's Services	3,503	0.131%	\$5,539.97	(\$3,502.61)	\$2,037.36	\$148.85	\$2,186.21
215-Farm Advisor	3,320	0.124%	\$5,250.87	(\$3,319.83)	\$1,931.04	\$141.09	\$2,072.13
305-Parks	30,689	1.149%	\$48,540.42	(\$30,689.39)	\$17,851.03	\$1,304.24	\$19,155.28
375-Driving Under the Influence	6,706	0.251%	\$10,607.09	(\$6,706.27)	\$3,900.82	\$285.00	\$4,185.83

**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
377-Library	9,854	0.369%	\$15,585.74	(\$9,853.99)	\$5,731.75	\$418.78	\$6,150.53
405-Public Works	256,667	9.609%	\$405,962.69	(\$256,667.47)	\$149,295.22	\$10,907.90	\$160,203.12
407-Fleet	11,149	0.417%	\$17,633.33	(\$11,148.57)	\$6,484.76	\$473.79	\$6,958.56
425-Airports	25,056	0.938%	\$39,629.76	(\$25,055.68)	\$14,574.08	\$1,064.82	\$15,638.90
427-Golf Courses	8,689	0.325%	\$13,743.33	(\$8,689.14)	\$5,054.19	\$369.27	\$5,423.47
720-APCD	29,846	1.117%	\$47,206.87	(\$29,846.26)	\$17,360.61	\$1,268.41	\$18,629.02
760-Pension Trust	12,915	0.484%	\$20,427.76	(\$12,915.33)	\$7,512.43	\$548.88	\$8,061.31
999-Other	23,378	0.875%	\$36,976.86	(\$23,681.61)	\$13,295.25	\$993.54	\$14,288.79
222-Community Parks	9,624	0.360%	\$15,221.94	(\$9,623.98)	\$5,597.96	\$409.00	\$6,006.96
119-Communication and Outreach	118	0.004%	\$186.57	(\$117.96)	\$68.61	\$5.01	\$73.63
205-Groundwater Sustainability	265	0.010%	\$419.79	(\$265.41)	\$154.38	\$11.28	\$165.66
<b>Subtotals</b>	<b>2,670,988</b>	<b>100.000%</b>	<b>\$4,224,615.73</b>	<b>(\$2,368,190.02)</b>	<b>\$1,856,425.71</b>	<b>\$111,272.29</b>	<b>\$1,967,698.00</b>
<b>Direct Billed</b>					<b>\$2,368,190.02</b>		<b>\$2,368,190.02</b>
<b>Total Full Functional Cost</b>					<b>\$4,224,615.73</b>		<b>\$4,335,888.02</b>

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 - Radio Services**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
109-Assessor	993	0.136%	\$3,477.02	(\$993.44)	\$2,483.58	\$89.20	\$2,572.78
110-Clerk	472	0.065%	\$1,650.45	-	\$1,650.45	\$42.34	\$1,692.79
134-Child Support Services	852	0.117%	\$2,980.31	(\$851.52)	\$2,128.79	\$76.45	\$2,205.24
136-Sheriff	359,713	49.341%	\$1,258,990.09	-	\$1,258,990.09	\$32,296.56	\$1,291,286.66
137-Animal Services	1,317	0.181%	\$4,610.91	-	\$4,610.91	\$118.28	\$4,729.20
138-Emergency Services	34,508	4.733%	\$120,777.75	(\$27,600.00)	\$93,177.75	\$3,098.28	\$96,276.03
139-Probation	6,373	0.874%	\$22,305.08	-	\$22,305.08	\$572.19	\$22,877.27
140-County Fire	129,470	17.759%	\$453,142.43	-	\$453,142.43	\$11,624.35	\$464,766.79
141-Ag Commissioner	474	0.065%	\$1,657.80	-	\$1,657.80	\$42.53	\$1,700.33
142-Planning	157	0.022%	\$551.18	-	\$551.18	\$14.14	\$565.32
160-Public Health	7,025	0.964%	\$24,587.53	(\$7,025.04)	\$17,562.49	\$630.74	\$18,193.22
166-Behavioral Health	20,436	2.803%	\$71,527.35	(\$20,436.48)	\$51,090.87	\$1,834.87	\$52,925.74
180-Social Services	2,980	0.409%	\$10,431.07	(\$2,980.32)	\$7,450.75	\$267.59	\$7,718.34
305-Parks	315	0.043%	\$1,104.07	(\$315.45)	\$788.62	\$28.32	\$816.94
377-Library	25,120	3.446%	\$87,919.03	(\$25,119.84)	\$62,799.19	\$2,255.37	\$65,054.56
405-Public Works	7,542	1.034%	\$26,395.69	(\$7,541.66)	\$18,854.03	\$677.12	\$19,531.15
407-Fleet	1,703	0.234%	\$5,960.61	(\$1,703.04)	\$4,257.57	\$152.91	\$4,410.48
425-Airports	27,950	3.834%	\$97,823.81	(\$27,949.79)	\$69,874.02	\$2,509.45	\$72,383.47
999-Other	101,474	13.919%	\$355,156.65	(\$133,798.49)	\$221,358.16	\$9,110.75	\$230,468.90
222-Community Parks	159	0.022%	\$556.08	-	\$556.08	\$14.26	\$570.34
<b>Subtotals</b>	<b>729,033</b>	<b>100.000%</b>	<b>\$2,551,604.91</b>	<b>(\$256,315.07)</b>	<b>\$2,295,289.84</b>	<b>\$65,455.70</b>	<b>\$2,360,745.54</b>
<b>Direct Billed</b>					<b>\$256,315.07</b>		<b>\$256,315.07</b>
<b>Total Full Functional Cost</b>					<b>\$2,551,604.91</b>		<b>\$2,617,060.61</b>

Allocation Basis: Identified costs of services

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

**114 Information Technology Department (ITD)**  
**Schedule 7.6.6**

**Detail Allocation - Departmental Services-Servers**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
111-County Counsel	919	0.106%	\$1,548.21	-	\$1,548.21	-	\$1,548.21
112-Human Resources	4,381	0.506%	\$7,381.40	-	\$7,381.40	-	\$7,381.40
117-Auditor-Controller-Treasurer-Tax Collector	35,825	4.139%	\$60,356.01	-	\$60,356.01	\$1,646.89	\$62,002.90
109-Assessor	32,161	3.716%	\$54,182.73	-	\$54,182.73	\$1,478.44	\$55,661.17
110-Clerk	35,571	4.110%	\$59,927.16	-	\$59,927.16	\$1,635.18	\$61,562.34
132-District Attorney	40,536	4.684%	\$68,293.12	-	\$68,293.12	\$1,863.46	\$70,156.58
134-Child Support Services	1,363	0.157%	\$2,296.24	(\$1,362.96)	\$933.28	\$62.66	\$995.93
135-Public Defender	2,393	0.276%	\$4,030.85	-	\$4,030.85	\$109.99	\$4,140.83
136-Sheriff	198,839	22.974%	\$334,991.97	-	\$334,991.97	\$9,140.65	\$344,132.62
137-Animal Services	4,595	0.531%	\$7,741.05	(\$2,220.00)	\$5,521.05	\$211.22	\$5,732.28
138-Emergency Services	1,363	0.157%	\$2,296.24	-	\$2,296.24	\$62.66	\$2,358.89
139-Probation	35,556	4.108%	\$59,903.51	-	\$59,903.51	\$1,634.54	\$61,538.04
140-County Fire	6,235	0.720%	\$10,504.50	-	\$10,504.50	\$286.63	\$10,791.13
141-Ag Commissioner	2,026	0.234%	\$3,412.97	-	\$3,412.97	\$93.13	\$3,506.09
142-Planning	242,578	28.027%	\$408,680.74	-	\$408,680.74	\$11,151.34	\$419,832.08
160-Public Health	55,515	6.414%	\$93,527.96	(\$55,514.70)	\$38,013.26	\$2,552.02	\$40,565.28
166-Behavioral Health	73,643	8.509%	\$124,069.95	(\$73,643.28)	\$50,426.67	\$3,385.40	\$53,812.06
180-Social Services	41,578	4.804%	\$70,047.64	(\$41,577.66)	\$28,469.98	\$1,911.33	\$30,381.32
266-County Wide Automation	1,979	0.229%	\$3,334.76	-	\$3,334.76	\$90.99	\$3,425.75
375-Driving Under the Influence	1,711	0.198%	\$2,883.34	(\$1,711.44)	\$1,171.90	\$78.68	\$1,250.57
405-Public Works	13,148	1.519%	\$22,150.96	(\$13,147.98)	\$9,002.98	\$604.42	\$9,607.39
407-Fleet	7,036	0.813%	\$11,853.98	(\$7,036.08)	\$4,817.90	\$323.45	\$5,141.35
760-Pension Trust	2,393	0.276%	\$4,031.45	(\$2,392.92)	\$1,638.53	\$110.00	\$1,748.54
999-Other	24,165	2.792%	\$40,711.88	(\$26,571.49)	\$14,140.39	\$1,110.87	\$15,251.26
<b>Subtotals</b>	<b>865,508</b>	<b>100.000%</b>	<b>\$1,458,158.60</b>	<b>(\$225,178.51)</b>	<b>\$1,232,980.09</b>	<b>\$39,543.93</b>	<b>\$1,272,524.03</b>
<b>Direct Billed</b>					<b>\$225,178.51</b>		<b>\$225,178.51</b>
<b>Total Full Functional Cost</b>					<b>\$1,458,158.60</b>		<b>\$1,497,702.54</b>

Allocation Basis: CPU Usage

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

**114 Information Technology Department (ITD)  
Schedule 7.6.7**

**Detail Allocation - Departmental Services-Dedicated Staff**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
136-Sheriff	29,608	3.981%	\$30,883.31	(\$29,607.68)	\$1,275.63	\$963.08	\$2,238.71
139-Probation	197,505	26.553%	\$206,013.89	(\$197,504.53)	\$8,509.36	\$6,424.44	\$14,933.80
140-County Fire	120,543	16.206%	\$125,736.22	(\$120,542.71)	\$5,193.51	\$3,921.02	\$9,114.53
160-Public Health	396,153	53.260%	\$413,220.48	(\$396,152.50)	\$17,067.98	\$12,886.08	\$29,954.06
<b>Subtotals</b>	<b>743,807</b>	<b>100.000%</b>	<b>\$775,853.90</b>	<b>(\$743,807.42)</b>	<b>\$32,046.48</b>	<b>\$24,194.63</b>	<b>\$56,241.10</b>
<b>Direct Billed</b>					<b>\$743,807.42</b>		<b>\$743,807.42</b>
<b>Total Full Functional Cost</b>					<b>\$775,853.90</b>		<b>\$800,048.52</b>

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	Radio Services	Telephone Services	WinTel and Countywide Projects	Departmental Services-IT Consulting	Network Connections	Not Allowed
104-County Administrative Office	\$83,770.26	-	\$1,344.82	\$52,833.89	\$25,849.88	\$3,741.67	-
111-County Counsel	\$92,484.53	-	\$1,607.22	\$53,258.73	\$30,386.77	\$5,683.60	-
112-Human Resources	\$176,780.99	-	\$3,181.65	\$72,302.75	\$80,700.39	\$13,214.80	-
113-Facilities Management	\$107,420.40	-	\$3,140.84	\$80,432.88	\$15,830.33	\$8,016.35	-
114-Information Technology Department (ITD)	\$174,695.80	-	-	\$174,695.80	-	-	-
116-Central Services	\$98,665.67	-	\$1,879.69	\$26,192.01	\$64,951.91	\$5,642.06	-
117-Auditor-Controller-Treasurer-Tax Collector	\$173,236.05	-	\$5,127.03	\$85,080.44	\$1,312.20	\$19,713.49	-
200-Maintenance Projects	\$30,787.26	-	-	\$30,787.26	-	-	-
118-Talent Development	\$6,080.42	-	-	\$5,636.71	-	\$443.71	-
<b>Subtotal for CSD</b>	<b>\$943,921.38</b>	<b>-</b>	<b>\$16,281.25</b>	<b>\$581,220.47</b>	<b>\$219,031.48</b>	<b>\$56,455.68</b>	<b>-</b>
100-Board of Supervisors	\$100,276.56	-	\$1,090.28	\$17,490.83	\$78,061.73	\$3,633.73	-
109-Assessor	\$236,058.40	\$2,572.78	\$7,835.26	\$99,233.04	\$48,873.74	\$21,882.42	-
110-Clerk	\$137,502.86	\$1,692.79	\$2,380.20	\$39,521.04	\$25,238.25	\$7,108.23	-
130-Waste Mgmt	\$18,206.40	-	\$156.65	\$16,754.82	\$1,294.93	-	-
131-Grand Jury	\$23,645.88	-	\$173.86	\$699.38	\$18,423.84	\$4,348.80	-
132-District Attorney	\$711,338.06	-	\$8,820.26	\$199,462.45	\$400,582.10	\$32,316.68	-
134-Child Support Services	\$10,790.43	\$2,205.24	\$2,293.38	(\$15,769.09)	-	\$21,064.97	-
135-Public Defender	\$82,214.89	-	\$62.50	\$78,011.56	-	-	-
136-Sheriff	\$3,551,841.45	\$1,291,286.66	\$33,423.93	\$844,738.85	\$444,088.10	\$591,932.59	-
137-Animal Services	\$42,761.48	\$4,729.20	\$1,493.13	\$26,337.02	-	\$4,469.86	-
138-Emergency Services	\$136,697.68	\$96,276.03	\$7,532.73	\$16,295.69	\$4,575.47	\$9,658.86	-
139-Probation	\$383,141.00	\$22,877.27	\$13,303.92	\$235,488.82	-	\$34,999.15	-
140-County Fire	\$722,585.57	\$464,766.79	\$6,456.50	\$229,356.41	\$259.55	\$1,840.67	-
141-Ag Commissioner	\$97,645.95	\$1,700.33	\$5,072.81	\$65,710.78	\$9,204.45	\$12,451.48	-
142-Planning	\$617,721.74	\$565.32	\$9,582.27	\$148,212.05	\$12,040.40	\$27,489.62	-
160-Public Health	\$547,232.58	\$18,193.22	\$22,564.61	\$72,573.88	\$112,611.42	\$250,770.10	-
166-Behavioral Health	\$114,550.55	\$52,925.74	\$28,778.57	(\$184,987.92)	-	\$164,022.10	-

**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	Radio Services	Telephone Services	WinTel and Countywide Projects	Departmental Services-IT Consulting	Network Connections	Not Allowed
180-Social Services	\$343,867.89	\$7,718.34	\$54,321.01	(\$202,606.45)	-	\$454,053.67	-
184-Law Enforcement Medical Care	\$80,176.67	-	\$61.88	\$80,114.79	-	-	-
186-Veteran's Services	\$21,736.00	-	\$761.72	\$8,384.97	\$10,403.09	\$2,186.21	-
201-Public Works Special Services	\$29,895.76	-	\$219.15	\$29,676.61	-	-	-
215-Farm Advisor	\$30,041.11	-	\$1,738.44	\$4,859.38	\$21,371.16	\$2,072.13	-
245-Roads	(\$36,755.64)	-	\$527.10	(\$43,545.49)	\$6,262.75	-	-
266-County Wide Automation	\$4,233.47	-	-	\$807.72	-	-	-
290-Community Development	\$7,613.73	-	-	\$7,613.73	-	-	-
305-Parks	\$11,355.83	\$816.94	\$4,357.68	(\$24,894.71)	\$11,920.64	\$19,155.28	-
330-Wildlife and Grazing	(\$7.17)	-	-	(\$7.17)	-	-	-
331-Fish and Game	(\$266.65)	-	-	(\$266.65)	-	-	-
351-Emergency Medical Services	(\$2,580.51)	-	-	(\$2,580.51)	-	-	-
375-Driving Under the Influence	\$90,642.12	-	\$605.47	(\$3,494.53)	\$88,094.78	\$4,185.83	-
377-Library	\$54,537.80	\$65,054.56	\$8,057.92	(\$24,947.15)	\$221.94	\$6,150.53	-
405-Public Works	\$210,156.05	\$19,531.15	\$21,386.55	(\$78,116.68)	\$77,544.51	\$160,203.12	-
407-Fleet	\$11,941.23	\$4,410.48	\$674.12	(\$11,903.56)	\$6,660.28	\$6,958.56	-
408-Workers' Comp ISF	(\$4,999.41)	-	-	(\$4,999.41)	-	-	-
409-Liability Insurance ISF	(\$5,414.22)	-	-	(\$5,414.22)	-	-	-
410-Unemployment Insurance ISF	\$407.60	-	-	\$407.60	-	-	-
411-Medical Malpractice ISF	\$2,295.83	-	-	\$2,295.83	-	-	-
412-County Dental Plan ISF	(\$141.38)	-	-	(\$141.38)	-	-	-
425-Airports	\$97,916.39	\$72,383.47	\$2,705.49	(\$3,299.88)	\$10,488.41	\$15,638.90	-
427-Golf Courses	\$16,276.60	-	\$1,592.24	(\$379.52)	\$9,640.42	\$5,423.47	-
720-APCD	\$8,275.19	-	-	(\$10,353.83)	-	\$18,629.02	-
760-Pension Trust	\$23,484.31	-	\$953.06	(\$3,419.52)	\$16,140.93	\$8,061.31	-
999-Other	\$1,861,580.24	\$230,468.90	-	(\$14,893.58)	\$1,616,464.85	\$14,288.79	-
222-Community Parks	\$60,765.79	\$570.34	\$1,834.68	\$49,382.84	\$2,970.96	\$6,006.96	-
119-Communication and Outreach	\$1,649.13	-	-	\$1,575.50	-	\$73.63	-

**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	Radio Services	Telephone Services	WinTel and Countywide Projects	Departmental Services-IT Consulting	Network Connections	Not Allowed
205-Groundwater Sustainability	\$7,831.36	-	\$46.41	\$2,430.98	\$5,188.30	\$165.66	-
<b>Totals</b>	\$11,404,647.94	\$2,360,745.54	\$267,145.01	\$2,222,635.79	\$3,257,658.46	\$1,967,698.00	-
<b>Direct Billed</b>	\$8,080,211.39	\$256,315.07	\$713,214.12	\$3,436,874.29	\$336,631.96	\$2,368,190.02	-
<b>Total Full Functional Cost</b>	\$19,484,859.33	\$2,617,060.61	\$980,359.13	\$5,659,510.08	\$3,594,290.42	\$4,335,888.02	-
<b>Less Direct Billed</b>	(\$8,080,211.39)	(\$256,315.07)	(\$713,214.12)	(\$3,436,874.29)	(\$336,631.96)	(\$2,368,190.02)	-
<b>Less CSD Amounts</b>	(\$943,921.38)	-	(\$16,281.25)	(\$581,220.47)	(\$219,031.48)	(\$56,455.68)	-
<b>Total Receiving Department Allocation</b>	\$10,460,726.56	\$2,360,745.54	\$250,863.77	\$1,641,415.32	\$3,038,626.98	\$1,911,242.32	-



**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)**

<b>Department</b>	<b>Total</b>	<b>Departmental Services-Servers</b>	<b>Departmental Services- Dedicated Staff</b>
104-County Administrative Office	\$83,770.26	-	-
111-County Counsel	\$92,484.53	\$1,548.21	-
112-Human Resources	\$176,780.99	\$7,381.40	-
113-Facilities Management	\$107,420.40	-	-
114-Information Technology Department (ITD)	\$174,695.80	-	-
116-Central Services	\$98,665.67	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$173,236.05	\$62,002.90	-
200-Maintenance Projects	\$30,787.26	-	-
118-Talent Development	\$6,080.42	-	-
<b>Subtotal for CSD</b>	<b>\$943,921.38</b>	<b>\$70,932.50</b>	<b>-</b>
100-Board of Supervisors	\$100,276.56	-	-
109-Assessor	\$236,058.40	\$55,661.17	-
110-Clerk	\$137,502.86	\$61,562.34	-
130-Waste Mgmt	\$18,206.40	-	-
131-Grand Jury	\$23,645.88	-	-
132-District Attorney	\$711,338.06	\$70,156.58	-
134-Child Support Services	\$10,790.43	\$995.93	-
135-Public Defender	\$82,214.89	\$4,140.83	-
136-Sheriff	\$3,551,841.45	\$344,132.62	\$2,238.71
137-Animal Services	\$42,761.48	\$5,732.28	-
138-Emergency Services	\$136,697.68	\$2,358.89	-
139-Probation	\$383,141.00	\$61,538.04	\$14,933.80
140-County Fire	\$722,585.57	\$10,791.13	\$9,114.53
141-Ag Commissioner	\$97,645.95	\$3,506.09	-
142-Planning	\$617,721.74	\$419,832.08	-
160-Public Health	\$547,232.58	\$40,565.28	\$29,954.06
166-Behavioral Health	\$114,550.55	\$53,812.06	-

**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)**

<b>Department</b>	<b>Total</b>	<b>Departmental Services-Servers</b>	<b>Departmental Services- Dedicated Staff</b>
180-Social Services	\$343,867.89	\$30,381.32	-
184-Law Enforcement Medical Care	\$80,176.67	-	-
186-Veteran's Services	\$21,736.00	-	-
201-Public Works Special Services	\$29,895.76	-	-
215-Farm Advisor	\$30,041.11	-	-
245-Roads	(\$36,755.64)	-	-
266-County Wide Automation	\$4,233.47	\$3,425.75	-
290-Community Development	\$7,613.73	-	-
305-Parks	\$11,355.83	-	-
330-Wildlife and Grazing	(\$7.17)	-	-
331-Fish and Game	(\$266.65)	-	-
351-Emergency Medical Services	(\$2,580.51)	-	-
375-Driving Under the Influence	\$90,642.12	\$1,250.57	-
377-Library	\$54,537.80	-	-
405-Public Works	\$210,156.05	\$9,607.39	-
407-Fleet	\$11,941.23	\$5,141.35	-
408-Workers' Comp ISF	(\$4,999.41)	-	-
409-Liability Insurance ISF	(\$5,414.22)	-	-
410-Unemployment Insurance ISF	\$407.60	-	-
411-Medical Malpractice ISF	\$2,295.83	-	-
412-County Dental Plan ISF	(\$141.38)	-	-
425-Airports	\$97,916.39	-	-
427-Golf Courses	\$16,276.60	-	-
720-APCD	\$8,275.19	-	-
760-Pension Trust	\$23,484.31	\$1,748.54	-
999-Other	\$1,861,580.24	\$15,251.26	-
222-Community Parks	\$60,765.79	-	-
119-Communication and Outreach	\$1,649.13	-	-

**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)**

<b>Department</b>	<b>Total</b>	<b>Departmental Services-Servers</b>	<b>Departmental Services- Dedicated Staff</b>
205-Groundwater Sustainability	\$7,831.36	-	-
<b>Totals</b>	<b>\$11,404,647.94</b>	<b>\$1,272,524.03</b>	<b>\$56,241.10</b>
<b>Direct Billed</b>	<b>\$8,080,211.39</b>	<b>\$225,178.51</b>	<b>\$743,807.42</b>
<b>Total Full Functional Cost</b>	<b>\$19,484,859.33</b>	<b>\$1,497,702.54</b>	<b>\$800,048.52</b>
<b>Less Direct Billed</b>	<b>(\$8,080,211.39)</b>	<b>(\$225,178.51)</b>	<b>(\$743,807.42)</b>
<b>Less CSD Amounts</b>	<b>(\$943,921.38)</b>	<b>(\$70,932.50)</b>	<b>-</b>
<b>Total Receiving Department Allocation</b>	<b>\$10,460,726.56</b>	<b>\$1,201,591.52</b>	<b>\$56,241.10</b>

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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**116 Central Services  
Schedule 8.1**

**Narrative**

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

Not Allowed

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

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

**Solicitations-**

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

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

**Not Allowed-** Not further allocated

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

**Mail Services-** Departmental costs for postage.

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

**Revenue Reconciliation**

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$1,208,966.16	\$317,985.07	\$890,981.09	-	
	<b>Total for C/A</b>	<b>\$1,208,966.16</b>	<b>\$317,985.07</b>	<b>\$890,981.09</b>	-	
REV	Revenues	\$371,570.65	\$344,039.51	\$27,531.14	-	
	<b>Total for REV</b>	<b>\$371,570.65</b>	<b>\$344,039.51</b>	<b>\$27,531.14</b>	-	

<b>Total per Books</b>	<b>\$1,580,536.81</b>
<b>Less General Government</b>	<b>-</b>
<b>Less Off the Top</b>	<b>(\$662,024.58)</b>
<b>Less Direct Billed</b>	<b>(\$918,512.23)</b>
<b>Difference</b>	<b>-</b>

Fiscal Year FY2021-22  
For use in Year 2023-24

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Date Printed: 6/5/2023

**116 Central Services  
Schedule 8.3**

**Labor Distribution Summary**

**No Labor Distribution**

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

Schedule of costs to be allocated

	Amount	General & Admin	Purchasing Solicitations	Real Property Svcs	Social Services Rents	Not Allowed	Purchasing Services
<i>Total %</i>		31.483%	12.485%	29.896%	0.000%	8.485%	8.884%
<b>Wages and Benefits</b>							
Salaries	\$2,083,429.37	\$655,933.71	\$260,113.71	\$622,852.71	-	\$176,773.00	\$185,081.48
Benefits	-	-	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>	<b>\$2,083,429.37</b>	<b>\$655,933.71</b>	<b>\$260,113.71</b>	<b>\$622,852.71</b>	<b>-</b>	<b>\$176,773.00</b>	<b>\$185,081.48</b>
<b>Service And Supplies</b>							
	<b>DIST</b>						
REVENUE	<i>PROP</i> (\$662,024.60)	(\$316,457.60)	(\$55,382.19)	(\$290,184.81)	-	-	-
TRANSFERS OUT	<i>DISA</i> \$110,000.00						
SERVICES & SUPPLIES	<i>PROP</i> \$3,004,960.97	\$32,517.53	\$29,981.49	\$77,084.20	\$2,324,317.98	\$80,810.00	\$21,333.04
<b>Services and Supplies Subtotal</b>	<b>\$2,342,936.37</b>	<b>(\$283,940.07)</b>	<b>(\$25,400.70)</b>	<b>(\$213,100.61)</b>	<b>\$2,324,317.98</b>	<b>\$80,810.00</b>	<b>\$21,333.04</b>
<b>Cost Adjustments</b>							
TRANSFERS OUT	<i>DISA</i> (\$110,000.00)						
<b>Cost Adjustments Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reallocate Admin</b>		(\$371,993.64)	\$67,783.50	\$162,310.30	-	\$46,065.59	\$48,230.71
<b>Functional Costs</b>	<b>\$4,426,365.74</b>	<b>-</b>	<b>\$302,496.51</b>	<b>\$572,062.40</b>	<b>\$2,324,317.98</b>	<b>\$303,648.59</b>	<b>\$254,645.23</b>

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

Schedule of costs to be allocated (continued)

		Amount	Mail Services
<i>Total %</i>			8.768%
<b>Wages and Benefits</b>			
Salaries		\$2,083,429.37	\$182,674.76
Benefits		-	-
<b>Wages and Benefits Subtotal</b>		<b>\$2,083,429.37</b>	<b>\$182,674.76</b>
<b>Service And Supplies</b>			
	<b>DIST</b>		
REVENUE	<i>PROP</i>	(\$662,024.60)	-
TRANSFERS OUT	<i>DISA</i>	\$110,000.00	
SERVICES & SUPPLIES	<i>PROP</i>	\$3,004,960.97	\$438,916.73
<b>Services and Supplies Subtotal</b>		<b>\$2,342,936.37</b>	<b>\$438,916.73</b>
<b>Cost Adjustments</b>			
TRANSFERS OUT	<i>DISA</i>	(\$110,000.00)	
<b>Cost Adjustments Subtotal</b>		<b>-</b>	<b>-</b>
<b>Reallocate Admin</b>			\$47,603.54
<b>Functional Costs</b>		<b>\$4,426,365.74</b>	<b>\$669,195.03</b>



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

**Service to Service Costs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Purchasing Solicitations</b>	<b>Real Property Svcs</b>	<b>Social Services Rents</b>	<b>Not Allowed</b>	<b>Purchasing Services</b>
001-Building Depreciation	\$194,927.45	-	\$35,519.06	\$85,051.81	-	\$24,138.71	\$25,273.25
104-County Administrative Office	\$5,624.06	\$1,088.71	\$1,223.18	\$2,928.96	-	\$831.27	\$870.34
112-Human Resources	\$16,134.50	\$918.58	\$3,107.36	\$7,440.69	-	\$2,111.76	\$2,211.01
113-Facilities Management	\$312,012.88	\$16,878.66	\$59,929.57	\$143,503.76	-	\$40,728.07	\$42,642.32
114-Information Technology Department (ITD)	\$95,555.86	\$3,109.81	\$17,978.54	\$43,050.34	-	\$12,218.20	\$12,792.47
116-Central Services	-	\$1,839.23	\$335.14	\$802.50	-	\$227.76	\$238.46
117-Auditor-Controller-Treasurer-Tax Collector	-	\$26,914.97	\$4,904.36	\$11,743.69	-	\$3,333.00	\$3,489.65
200-Maintenance Projects	-	\$217,827.28	\$39,691.79	\$95,043.59	-	\$26,974.50	\$28,242.32
118-Talent Development	-	\$3,376.16	\$615.19	\$1,473.10	-	\$418.08	\$437.73
<b>Subtotals</b>	<b>\$624,254.77</b>	<b>\$271,953.40</b>	<b>\$163,304.20</b>	<b>\$391,038.45</b>	<b>-</b>	<b>\$110,981.36</b>	<b>\$116,197.57</b>
<b>Functional Costs</b>	<b>\$4,426,365.74</b>		<b>\$302,496.51</b>	<b>\$572,062.40</b>	<b>\$2,324,317.98</b>	<b>\$303,648.59</b>	<b>\$254,645.23</b>
<b>Total Allocated Costs</b>	<b>\$5,322,573.91</b>		<b>\$465,800.70</b>	<b>\$963,100.84</b>	<b>\$2,324,317.98</b>	<b>\$414,629.95</b>	<b>\$370,842.81</b>

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

**116 Central Services  
 Schedule 8.5**

**Service to Service Costs (continued)**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Mail Services</b>
001-Building Depreciation	\$194,927.45	-	\$24,944.61
104-County Administrative Office	\$5,624.06	\$1,088.71	\$859.03
112-Human Resources	\$16,134.50	\$918.58	\$2,182.26
113-Facilities Management	\$312,012.88	\$16,878.66	\$42,087.82
114-Information Technology Department (ITD)	\$95,555.86	\$3,109.81	\$12,626.12
116-Central Services	-	\$1,839.23	\$235.36
117-Auditor-Controller-Treasurer-Tax Collector	-	\$26,914.97	\$3,444.27
200-Maintenance Projects	-	\$217,827.28	\$27,875.07
118-Talent Development	-	\$3,376.16	\$432.04
<b>Subtotals</b>	<b>\$624,254.77</b>	<b>\$271,953.40</b>	<b>\$114,686.59</b>
<b>Functional Costs</b>	<b>\$4,426,365.74</b>		<b>\$669,195.03</b>
<b>Total Allocated Costs</b>	<b>\$5,322,573.91</b>		<b>\$783,881.62</b>

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

**Detail Allocation - Purchasing Solicitations**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	3,402	0.885%	\$3,684.42	-	\$3,684.42	-	\$3,684.42
111-County Counsel	771	0.201%	\$835.31	-	\$835.31	-	\$835.31
112-Human Resources	5,970	1.553%	\$6,465.13	-	\$6,465.13	-	\$6,465.13
113-Facilities Management	9,554	2.485%	\$10,345.77	-	\$10,345.77	-	\$10,345.77
114-Information Technology Department (ITD)	18,431	4.795%	\$19,958.58	-	\$19,958.58	-	\$19,958.58
117-Auditor-Controller-Treasurer-Tax Collector	1,952	0.508%	\$2,114.21	-	\$2,114.21	\$279.41	\$2,393.62
200-Maintenance Projects	6,914	1.799%	\$7,487.23	-	\$7,487.23	\$989.52	\$8,476.75
109-Assessor	575	0.150%	\$623.13	-	\$623.13	\$82.35	\$705.48
110-Clerk	2,245	0.584%	\$2,431.52	-	\$2,431.52	\$321.35	\$2,752.87
132-District Attorney	4,033	1.049%	\$4,367.67	-	\$4,367.67	\$577.23	\$4,944.90
134-Child Support Services	489	0.127%	\$529.17	(\$488.67)	\$40.50	\$69.94	\$110.44
135-Public Defender	26	0.007%	\$28.21	-	\$28.21	\$3.73	\$31.94
136-Sheriff	16,518	4.297%	\$17,887.46	-	\$17,887.46	\$2,364.01	\$20,251.48
137-Animal Services	1,381	0.359%	\$1,495.80	-	\$1,495.80	\$197.69	\$1,693.49
138-Emergency Services	1,232	0.320%	\$1,333.63	-	\$1,333.63	\$176.25	\$1,509.88
139-Probation	3,129	0.814%	\$3,388.00	-	\$3,388.00	\$447.76	\$3,835.76
140-County Fire	4,584	1.193%	\$4,964.21	-	\$4,964.21	\$656.07	\$5,620.28
141-Ag Commissioner	636	0.165%	\$688.74	-	\$688.74	\$91.02	\$779.76
142-Planning	5,192	1.351%	\$5,622.20	-	\$5,622.20	\$743.03	\$6,365.24
160-Public Health	50,773	13.209%	\$54,980.95	(\$50,772.51)	\$4,208.44	\$7,266.31	\$11,474.75
166-Behavioral Health	46,993	12.225%	\$50,887.69	(\$46,992.56)	\$3,895.13	\$6,725.34	\$10,620.47
180-Social Services	40,571	10.555%	\$43,933.74	(\$40,570.89)	\$3,362.85	\$5,806.30	\$9,169.15
186-Veteran's Services	347	0.090%	\$375.60	-	\$375.60	\$49.64	\$425.24
305-Parks	18,356	4.775%	\$19,877.00	(\$18,355.54)	\$1,521.46	\$2,626.95	\$4,148.41
377-Library	13,055	3.396%	\$14,137.11	(\$13,055.00)	\$1,082.11	\$1,868.37	\$2,950.47
405-Public Works	90,170	23.458%	\$97,644.18	(\$90,170.14)	\$7,474.04	\$12,904.70	\$20,378.74
407-Fleet	11,285	2.936%	\$12,220.05	(\$11,284.68)	\$935.37	\$1,615.01	\$2,550.37

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

**Detail Allocation - Purchasing Solicitations (continued)**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
425-Airports	20,282	5.276%	\$21,962.69	(\$20,281.59)	\$1,681.10	\$2,902.60	\$4,583.70
427-Golf Courses	738	0.192%	\$799.70	(\$738.49)	\$61.21	\$105.69	\$166.90
720-APCD	930	0.242%	\$1,006.72	(\$929.66)	\$77.06	\$133.05	\$210.11
760-Pension Trust	2,562	0.666%	\$2,773.85	(\$2,561.53)	\$212.32	\$366.59	\$578.91
222-Community Parks	1,290	0.336%	\$1,396.55	-	\$1,396.55	\$184.57	\$1,581.12
<b>Subtotals</b>	<b>384,385</b>	<b>100.000%</b>	<b>\$416,246.22</b>	<b>(\$296,201.26)</b>	<b>\$120,044.96</b>	<b>\$49,554.48</b>	<b>\$169,599.44</b>
<b>Direct Billed</b>					<b>\$296,201.26</b>		<b>\$296,201.26</b>
<b>Total Full Functional Cost</b>					<b>\$416,246.22</b>		<b>\$465,800.70</b>

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

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

**Detail Allocation - Real Property Svcs**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	4,772	1.508%	\$12,731.92	-	\$12,731.92	-	\$12,731.92
116-Central Services	25	0.008%	\$66.79	-	\$66.79	-	\$66.79
100-Board of Supervisors	52,673	16.644%	\$140,547.58	-	\$140,547.58	\$20,053.59	\$160,601.16
132-District Attorney	7,537	2.381%	\$20,110.04	-	\$20,110.04	\$2,869.34	\$22,979.37
134-Child Support Services	560	0.177%	\$1,495.28	(\$560.39)	\$934.89	\$213.35	\$1,148.24
136-Sheriff	9,418	2.976%	\$25,130.15	(\$4,392.36)	\$20,737.79	\$3,585.62	\$24,323.41
139-Probation	2,058	0.650%	\$5,491.50	-	\$5,491.50	\$783.54	\$6,275.03
140-County Fire	11,609	3.668%	\$30,977.04	(\$1,721.02)	\$29,256.02	\$4,419.86	\$33,675.88
141-Ag Commissioner	118	0.037%	\$315.53	-	\$315.53	\$45.02	\$360.54
142-Planning	2,277	0.720%	\$6,076.73	-	\$6,076.73	\$867.04	\$6,943.77
160-Public Health	38,016	12.012%	\$101,438.04	(\$37,977.12)	\$63,460.92	\$14,473.37	\$77,934.29
166-Behavioral Health	63,611	20.100%	\$169,731.38	(\$63,325.87)	\$106,405.51	\$24,217.58	\$130,623.09
180-Social Services	68,132	21.528%	\$181,795.21	(\$68,131.77)	\$113,663.44	\$25,938.87	\$139,602.31
230-Capital Projects	2,150	0.679%	\$5,737.94	(\$2,150.42)	\$3,587.52	\$818.70	\$4,406.22
305-Parks	8,079	2.553%	\$21,557.07	(\$2,692.36)	\$18,864.71	\$3,075.80	\$21,940.52
377-Library	6,711	2.121%	\$17,906.62	(\$6,710.90)	\$11,195.72	\$2,554.95	\$13,750.66
405-Public Works	746	0.236%	\$1,990.17	(\$745.86)	\$1,244.31	\$283.96	\$1,528.27
425-Airports	2,262	0.715%	\$6,035.21	(\$2,261.83)	\$3,773.38	\$861.12	\$4,634.50
427-Golf Courses	25	0.008%	\$65.83	(\$24.67)	\$41.16	\$9.39	\$50.55
999-Other	35,589	11.245%	\$94,960.91	(\$26,510.59)	\$68,450.32	\$13,549.20	\$81,999.52
222-Community Parks	105	0.033%	\$279.72	-	\$279.72	\$39.91	\$319.63
<b>Subtotals</b>	<b>316,473</b>	<b>100.000%</b>	<b>\$844,440.65</b>	<b>(\$217,205.16)</b>	<b>\$627,235.49</b>	<b>\$118,660.19</b>	<b>\$745,895.68</b>
<b>Direct Billed</b>					<b>\$217,205.16</b>		<b>\$217,205.16</b>
<b>Total Full Functional Cost</b>					<b>\$844,440.65</b>		<b>\$963,100.84</b>

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

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

**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%	\$2,324,317.98	-	\$2,324,317.98	-	\$2,324,317.98
<b>Subtotals</b>	<b>1</b>	<b>100.000%</b>	<b>\$2,324,317.98</b>	<b>-</b>	<b>\$2,324,317.98</b>	<b>-</b>	<b>\$2,324,317.98</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					\$2,324,317.98		\$2,324,317.98

Allocation Basis: Rental costs for Social Services

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN**  
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**116 Central Services**  
**Schedule 8.6.4**

**Detail Allocation - Purchasing Services**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	5	0.880%	\$2,954.07	-	\$2,954.07	-	\$2,954.07
111-County Counsel	3	0.528%	\$1,772.44	-	\$1,772.44	-	\$1,772.44
113-Facilities Management	17	2.993%	\$10,043.85	-	\$10,043.85	-	\$10,043.85
114-Information Technology Department (ITD)	23	4.049%	\$13,588.74	-	\$13,588.74	-	\$13,588.74
116-Central Services	3	0.528%	\$1,772.44	-	\$1,772.44	-	\$1,772.44
117-Auditor-Controller-Treasurer-Tax Collector	5	0.880%	\$2,954.07	-	\$2,954.07	\$341.01	\$3,295.08
200-Maintenance Projects	20	3.521%	\$11,816.30	-	\$11,816.30	\$1,364.02	\$13,180.32
103-Short-Term Financing	4	0.704%	\$2,363.26	-	\$2,363.26	\$272.80	\$2,636.06
109-Assessor	3	0.528%	\$1,772.44	-	\$1,772.44	\$204.60	\$1,977.05
110-Clerk	4	0.704%	\$2,363.26	-	\$2,363.26	\$272.80	\$2,636.06
130-Waste Mgmt	3	0.528%	\$1,772.44	-	\$1,772.44	\$204.60	\$1,977.05
132-District Attorney	5	0.880%	\$2,954.07	-	\$2,954.07	\$341.01	\$3,295.08
134-Child Support Services	1	0.176%	\$590.81	-	\$590.81	\$68.20	\$659.02
135-Public Defender	1	0.176%	\$590.81	-	\$590.81	\$68.20	\$659.02
136-Sheriff	54	9.507%	\$31,904.00	-	\$31,904.00	\$3,682.87	\$35,586.86
137-Animal Services	5	0.880%	\$2,954.07	-	\$2,954.07	\$341.01	\$3,295.08
138-Emergency Services	6	1.056%	\$3,544.89	-	\$3,544.89	\$409.21	\$3,954.10
139-Probation	14	2.465%	\$8,271.41	-	\$8,271.41	\$954.82	\$9,226.22
140-County Fire	14	2.465%	\$8,271.41	-	\$8,271.41	\$954.82	\$9,226.22
141-Ag Commissioner	1	0.176%	\$590.81	-	\$590.81	\$68.20	\$659.02
142-Planning	36	6.338%	\$21,269.33	-	\$21,269.33	\$2,455.24	\$23,724.57
160-Public Health	36	6.338%	\$21,269.33	-	\$21,269.33	\$2,455.24	\$23,724.57
166-Behavioral Health	15	2.641%	\$8,862.22	-	\$8,862.22	\$1,023.02	\$9,885.24
180-Social Services	31	5.458%	\$18,315.26	-	\$18,315.26	\$2,114.24	\$20,429.50
186-Veteran's Services	3	0.528%	\$1,772.44	-	\$1,772.44	\$204.60	\$1,977.05
201-Public Works Special Services	3	0.528%	\$1,772.44	-	\$1,772.44	\$204.60	\$1,977.05
230-Capital Projects	36	6.338%	\$21,269.33	-	\$21,269.33	\$2,455.24	\$23,724.57

**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
245-Roads	25	4.401%	\$14,770.37	-	\$14,770.37	\$1,705.03	\$16,475.40
266-County Wide Automation	8	1.408%	\$4,726.52	-	\$4,726.52	\$545.61	\$5,272.13
305-Parks	11	1.937%	\$6,498.96	-	\$6,498.96	\$750.21	\$7,249.18
377-Library	2	0.352%	\$1,181.63	-	\$1,181.63	\$136.40	\$1,318.03
405-Public Works	70	12.324%	\$41,357.03	-	\$41,357.03	\$4,774.09	\$46,131.12
407-Fleet	35	6.162%	\$20,678.52	-	\$20,678.52	\$2,387.04	\$23,065.56
408-Workers' Comp ISF	3	0.528%	\$1,772.44	-	\$1,772.44	\$204.60	\$1,977.05
413-OPEB ISF	1	0.176%	\$590.81	-	\$590.81	\$68.20	\$659.02
425-Airports	12	2.113%	\$7,089.78	-	\$7,089.78	\$818.41	\$7,908.19
427-Golf Courses	10	1.761%	\$5,908.15	-	\$5,908.15	\$682.01	\$6,590.16
430-Los Osos Sewer System	11	1.937%	\$6,498.96	-	\$6,498.96	\$750.21	\$7,249.18
999-Other	12	2.113%	\$7,089.78	-	\$7,089.78	\$818.41	\$7,908.19
222-Community Parks	7	1.232%	\$4,135.70	-	\$4,135.70	\$477.41	\$4,613.11
205-Groundwater Sustainability	10	1.761%	\$5,908.15	-	\$5,908.15	\$682.01	\$6,590.16
<b>Subtotals</b>	<b>568</b>	<b>100.000%</b>	<b>\$335,582.78</b>	<b>-</b>	<b>\$335,582.78</b>	<b>\$35,260.03</b>	<b>\$370,842.81</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$335,582.78</b>		<b>\$370,842.81</b>

**Allocation Basis: Number of Purchase Orders issued**



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

**116 Central Services**  
**Schedule 8.6.5**

**Detail Allocation - Mail Services**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	2,522	0.623%	\$4,663.15	(\$2,521.85)	\$2,141.30	-	\$2,141.30
111-County Counsel	2,311	0.571%	\$4,273.91	(\$2,311.35)	\$1,962.56	-	\$1,962.56
112-Human Resources	2,377	0.587%	\$4,395.42	(\$2,377.06)	\$2,018.36	-	\$2,018.36
113-Facilities Management	131	0.032%	\$241.71	(\$130.72)	\$110.99	-	\$110.99
114-Information Technology Department (ITD)	89	0.022%	\$164.59	(\$89.01)	\$75.58	-	\$75.58
117-Auditor-Controller-Treasurer-Tax Collector	22,551	5.567%	\$41,698.90	(\$22,550.95)	\$19,147.95	\$1,973.49	\$21,121.44
100-Board of Supervisors	141	0.035%	\$261.02	(\$141.16)	\$119.86	\$12.35	\$132.21
109-Assessor	14,727	3.635%	\$27,231.66	(\$14,727.00)	\$12,504.66	\$1,288.79	\$13,793.45
110-Clerk	39,901	9.849%	\$73,780.17	(\$39,900.64)	\$33,879.53	\$3,491.80	\$37,371.33
131-Grand Jury	26	0.006%	\$47.93	(\$25.92)	\$22.01	\$2.27	\$24.28
132-District Attorney	13,009	3.211%	\$24,054.91	(\$13,009.00)	\$11,045.91	\$1,138.45	\$12,184.36
134-Child Support Services	9,551	2.358%	\$17,660.17	(\$9,550.70)	\$8,109.47	\$835.80	\$8,945.28
136-Sheriff	11,568	2.855%	\$21,389.67	(\$11,567.63)	\$9,822.04	\$1,012.31	\$10,834.35
137-Animal Services	28,895	7.133%	\$53,429.60	(\$28,894.96)	\$24,534.64	\$2,528.66	\$27,063.30
138-Emergency Services	1,129	0.279%	\$2,088.11	(\$1,129.26)	\$958.85	\$98.82	\$1,057.68
139-Probation	42,738	10.550%	\$79,026.21	(\$42,737.72)	\$36,288.49	\$3,740.08	\$40,028.56
141-Ag Commissioner	3,773	0.931%	\$6,977.05	(\$3,773.22)	\$3,203.83	\$330.20	\$3,534.03
142-Planning	11,882	2.933%	\$21,970.94	(\$11,881.98)	\$10,088.96	\$1,039.82	\$11,128.78
160-Public Health	30,490	7.527%	\$56,379.57	(\$30,490.32)	\$25,889.25	\$2,668.28	\$28,557.53
166-Behavioral Health	8,297	2.048%	\$15,341.22	(\$8,296.60)	\$7,044.62	\$726.05	\$7,770.68
180-Social Services	135,329	33.406%	\$250,235.82	(\$135,328.63)	\$114,907.19	\$11,842.92	\$126,750.11
184-Law Enforcement Medical Care	1	0.000%	\$0.98	(\$0.53)	\$0.45	\$0.05	\$0.50
186-Veteran's Services	328	0.081%	\$606.28	(\$327.88)	\$278.40	\$28.69	\$307.10
215-Farm Advisor	2	0.001%	\$3.88	(\$2.10)	\$1.78	\$0.18	\$1.97
245-Roads	525	0.130%	\$971.20	(\$525.23)	\$445.97	\$45.96	\$491.94
305-Parks	629	0.155%	\$1,163.27	(\$629.10)	\$534.17	\$55.05	\$589.22
375-Driving Under the Influence	1	0.000%	\$0.94	(\$0.51)	\$0.43	\$0.04	\$0.48

**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	2,103	0.519%	\$3,888.41	(\$2,102.87)	\$1,785.54	\$184.03	\$1,969.57
405-Public Works	6,044	1.492%	\$11,176.74	(\$6,044.43)	\$5,132.31	\$528.96	\$5,661.27
407-Fleet	277	0.068%	\$512.55	(\$277.19)	\$235.36	\$24.26	\$259.62
425-Airports	222	0.055%	\$410.28	(\$221.88)	\$188.40	\$19.42	\$207.81
427-Golf Courses	83	0.021%	\$154.05	(\$83.31)	\$70.74	\$7.29	\$78.03
430-Los Osos Sewer System	137	0.034%	\$252.85	(\$136.74)	\$116.11	\$11.97	\$128.07
720-APCD	9,713	2.398%	\$17,960.82	(\$9,713.29)	\$8,247.53	\$850.03	\$9,097.56
760-Pension Trust	1,566	0.387%	\$2,895.91	(\$1,566.12)	\$1,329.79	\$137.05	\$1,466.84
999-Other	2,039	0.503%	\$3,770.22	(\$2,038.95)	\$1,731.27	\$178.43	\$1,909.70
<b>Subtotals</b>	<b>405,106</b>	<b>100.000%</b>	<b>\$749,080.10</b>	<b>(\$405,105.81)</b>	<b>\$343,974.29</b>	<b>\$34,801.52</b>	<b>\$378,775.81</b>
<b>Direct Billed</b>					<b>\$405,105.81</b>		<b>\$405,105.81</b>
<b>Total Full Functional Cost</b>					<b>\$749,080.10</b>		<b>\$783,881.62</b>

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	\$8,779.79	\$2,954.07	\$3,684.42	-	-	-	\$2,141.30
111-County Counsel	\$4,570.31	\$1,772.44	\$835.31	-	-	-	\$1,962.56
112-Human Resources	\$8,483.49	-	\$6,465.13	-	-	-	\$2,018.36
113-Facilities Management	\$20,500.62	\$10,043.85	\$10,345.77	-	-	-	\$110.99
114-Information Technology Department (ITD)	\$46,354.82	\$13,588.74	\$19,958.58	\$12,731.92	-	-	\$75.58
116-Central Services	\$1,839.23	\$1,772.44	-	\$66.79	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$26,810.14	\$3,295.08	\$2,393.62	-	-	-	\$21,121.44
200-Maintenance Projects	\$21,657.06	\$13,180.32	\$8,476.75	-	-	-	-
<b>Subtotal for CSD</b>	<b>\$138,995.47</b>	<b>\$46,606.95</b>	<b>\$52,159.59</b>	<b>\$12,798.71</b>	<b>-</b>	<b>-</b>	<b>\$27,430.22</b>
100-Board of Supervisors	\$160,733.38	-	-	\$160,601.16	-	-	\$132.21
103-Short-Term Financing	\$2,636.06	\$2,636.06	-	-	-	-	-
109-Assessor	\$16,475.98	\$1,977.05	\$705.48	-	-	-	\$13,793.45
110-Clerk	\$42,760.26	\$2,636.06	\$2,752.87	-	-	-	\$37,371.33
130-Waste Mgmt	\$1,977.05	\$1,977.05	-	-	-	-	-
131-Grand Jury	\$24.28	-	-	-	-	-	\$24.28
132-District Attorney	\$43,403.71	\$3,295.08	\$4,944.90	\$22,979.37	-	-	\$12,184.36
134-Child Support Services	\$10,862.98	\$659.02	\$110.44	\$1,148.24	-	-	\$8,945.28
135-Public Defender	\$690.95	\$659.02	\$31.94	-	-	-	-
136-Sheriff	\$90,996.10	\$35,586.86	\$20,251.48	\$24,323.41	-	-	\$10,834.35
137-Animal Services	\$32,051.87	\$3,295.08	\$1,693.49	-	-	-	\$27,063.30
138-Emergency Services	\$6,521.66	\$3,954.10	\$1,509.88	-	-	-	\$1,057.68
139-Probation	\$59,365.58	\$9,226.22	\$3,835.76	\$6,275.03	-	-	\$40,028.56
140-County Fire	\$48,522.38	\$9,226.22	\$5,620.28	\$33,675.88	-	-	-
141-Ag Commissioner	\$5,333.36	\$659.02	\$779.76	\$360.54	-	-	\$3,534.03
142-Planning	\$48,162.36	\$23,724.57	\$6,365.24	\$6,943.77	-	-	\$11,128.78
160-Public Health	\$141,691.14	\$23,724.57	\$11,474.75	\$77,934.29	-	-	\$28,557.53
166-Behavioral Health	\$158,899.47	\$9,885.24	\$10,620.47	\$130,623.09	-	-	\$7,770.68

**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
180-Social Services	\$2,620,269.04	\$20,429.50	\$9,169.15	\$139,602.31	\$2,324,317.98	-	\$126,750.11
184-Law Enforcement Medical Care	\$0.50	-	-	-	-	-	\$0.50
186-Veteran's Services	\$2,709.38	\$1,977.05	\$425.24	-	-	-	\$307.10
201-Public Works Special Services	\$1,977.05	\$1,977.05	-	-	-	-	-
215-Farm Advisor	\$1.97	-	-	-	-	-	\$1.97
230-Capital Projects	\$28,130.80	\$23,724.57	-	\$4,406.22	-	-	-
245-Roads	\$16,967.33	\$16,475.40	-	-	-	-	\$491.94
266-County Wide Automation	\$5,272.13	\$5,272.13	-	-	-	-	-
305-Parks	\$33,927.32	\$7,249.18	\$4,148.41	\$21,940.52	-	-	\$589.22
375-Driving Under the Influence	\$0.48	-	-	-	-	-	\$0.48
377-Library	\$19,988.74	\$1,318.03	\$2,950.47	\$13,750.66	-	-	\$1,969.57
405-Public Works	\$73,699.40	\$46,131.12	\$20,378.74	\$1,528.27	-	-	\$5,661.27
407-Fleet	\$25,875.55	\$23,065.56	\$2,550.37	-	-	-	\$259.62
408-Workers' Comp ISF	\$1,977.05	\$1,977.05	-	-	-	-	-
413-OPEB ISF	\$659.02	\$659.02	-	-	-	-	-
425-Airports	\$17,334.21	\$7,908.19	\$4,583.70	\$4,634.50	-	-	\$207.81
427-Golf Courses	\$6,885.64	\$6,590.16	\$166.90	\$50.55	-	-	\$78.03
430-Los Osos Sewer System	\$7,377.25	\$7,249.18	-	-	-	-	\$128.07
720-APCD	\$9,307.67	-	\$210.11	-	-	-	\$9,097.56
760-Pension Trust	\$2,045.76	-	\$578.91	-	-	-	\$1,466.84
999-Other	\$91,817.41	\$7,908.19	-	\$81,999.52	-	-	\$1,909.70
222-Community Parks	\$6,513.85	\$4,613.11	\$1,581.12	\$319.63	-	-	-
205-Groundwater Sustainability	\$6,590.16	\$6,590.16	-	-	-	-	-
<b>Totals</b>	<b>\$3,989,431.73</b>	<b>\$370,842.81</b>	<b>\$169,599.44</b>	<b>\$745,895.68</b>	<b>\$2,324,317.98</b>	<b>-</b>	<b>\$378,775.81</b>
<b>Direct Billed</b>	<b>\$918,512.23</b>	<b>-</b>	<b>\$296,201.26</b>	<b>\$217,205.16</b>	<b>-</b>	<b>-</b>	<b>\$405,105.81</b>
<b>Total Full Functional Cost</b>	<b>\$4,907,943.96</b>	<b>\$370,842.81</b>	<b>\$465,800.70</b>	<b>\$963,100.84</b>	<b>\$2,324,317.98</b>	<b>-</b>	<b>\$783,881.62</b>
<b>Less Direct Billed</b>	<b>(\$918,512.23)</b>	<b>-</b>	<b>(\$296,201.26)</b>	<b>(\$217,205.16)</b>	<b>-</b>	<b>-</b>	<b>(\$405,105.81)</b>
<b>Less CSD Amounts</b>	<b>(\$138,995.47)</b>	<b>(\$46,606.95)</b>	<b>(\$52,159.59)</b>	<b>(\$12,798.71)</b>	<b>-</b>	<b>-</b>	<b>(\$27,430.22)</b>
<b>Total Receiving Department Allocation</b>	<b>\$3,850,436.25</b>	<b>\$324,235.86</b>	<b>\$117,439.86</b>	<b>\$733,096.97</b>	<b>\$2,324,317.98</b>	<b>-</b>	<b>\$351,345.59</b>

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

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

**Narrative**

**Schedule 9.1**

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

Not Allowed

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

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

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

**Payroll Processing-** Costs of providing payroll processing.

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

**System-**

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

**Services-**

**Warrant Reconciliation-** Costs of managing departmental deposits and disbursements.

**Not Allowed-** Not further allocated

**Social Services** Costs of providing warrant services to Social Services

**Accounts Payable-**

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
 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	\$47,966.89	\$34,466.53	\$13,500.36	-	
	<b>Total for C/A</b>	<b>\$47,966.89</b>	<b>\$34,466.53</b>	<b>\$13,500.36</b>	<b>-</b>	
REV	Revenues	\$2,225,404.18	\$304,232.83	\$39,561.00	\$1,881,610.35	
	<b>Total for REV</b>	<b>\$2,225,404.18</b>	<b>\$304,232.83</b>	<b>\$39,561.00</b>	<b>\$1,881,610.35</b>	

<b>Total per Books</b>	<b>\$2,273,371.07</b>
<b>Less General Government</b>	<b>(\$1,881,610.35)</b>
<b>Less Off the Top</b>	<b>(\$338,699.36)</b>
<b>Less Direct Billed</b>	<b>(\$53,061.36)</b>
<b>Difference</b>	<b>-</b>

Fiscal Year FY2021-22  
For use in Year 2023-24

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

Date Printed: 6/5/2023

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

**Labor Distribution Summary**

**No Labor Distribution**

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

**117 Auditor-Controller-Treasurer-Tax Collector**  
**Schedule 9.4**

Schedule of costs to be allocated

	Amount	General & Admin	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services	Warrant Reconciliation	
<i>Total %</i>		14.364%	5.854%	6.371%	29.290%	0.373%	7.209%	
<b>Wages and Benefits</b>								
Salaries	\$8,368,353.39	\$1,202,012.91	\$489,898.01	\$533,163.31	\$2,451,125.16	\$31,172.69	\$603,278.45	
Benefits	-	-	-	-	-	-	-	
<b>Wages and Benefits Subtotal</b>	<b>\$8,368,353.39</b>	<b>\$1,202,012.91</b>	<b>\$489,898.01</b>	<b>\$533,163.31</b>	<b>\$2,451,125.16</b>	<b>\$31,172.69</b>	<b>\$603,278.45</b>	
<b>Service And Supplies</b>								
	<b>DIST</b>							
SERVICES & SUPPLIES	SAL	\$591,095.38	\$84,903.71	\$34,603.75	\$37,659.78	\$173,134.27	\$2,201.87	\$42,612.34
REVENUE	PROP	(\$2,220,309.71)	(\$172,126.94)	(\$20,000.00)	(\$86,083.18)	(\$49,816.90)	-	(\$6,205.81)
ANNUAL AUDIT	PROP	\$94,455.00	\$94,455.00	-	-	-	-	-
<b>Services and Supplies Subtotal</b>		<b>(\$1,534,759.33)</b>	<b>\$7,231.77</b>	<b>\$14,603.75</b>	<b>(\$48,423.40)</b>	<b>\$123,317.37</b>	<b>\$2,201.87</b>	<b>\$36,406.53</b>
<b>Cost Adjustments</b>								
<b>Cost Adjustments Subtotal</b>		-	-	-	-	-	-	
<b>Reallocate Admin</b>		(\$1,209,244.68)	\$82,665.14	\$89,965.71	\$413,601.63	\$5,260.06	\$101,796.90	
<b>Functional Costs</b>	<b>\$6,833,594.06</b>	-	<b>\$587,166.91</b>	<b>\$574,705.62</b>	<b>\$2,988,044.16</b>	<b>\$38,634.62</b>	<b>\$741,481.88</b>	



**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>Total %</i>		36.486%	0.053%
<b>Wages and Benefits</b>			
Salaries	\$8,368,353.39	\$3,053,236.33	\$4,466.53
Benefits	-	-	-
<b>Wages and Benefits Subtotal</b>	<b>\$8,368,353.39</b>	<b>\$3,053,236.33</b>	<b>\$4,466.53</b>
<b>Service And Supplies</b>			
	<b>DIST</b>		
SERVICES & SUPPLIES	SAL	\$591,095.38	\$215,664.16
REVENUE	PROP	(\$2,220,309.71)	(\$1,881,610.35)
ANNUAL AUDIT	PROP	\$94,455.00	-
<b>Services and Supplies Subtotal</b>		<b>(\$1,534,759.33)</b>	<b>(\$4,151.04)</b>
<b>Cost Adjustments</b>			
<b>Cost Adjustments Subtotal</b>		-	-
<b>Reallocate Admin</b>		\$515,201.56	\$753.68
<b>Functional Costs</b>	\$6,833,594.06	\$1,902,491.70	\$1,069.17

**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**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Accounts Payable</b>	<b>Payroll Processing</b>	<b>Enterprise Financial System</b>	<b>Audit and Special Services</b>	<b>Warrant Reconciliation</b>
001-Building Depreciation	\$257,335.41	-	\$26,237.29	\$15,785.64	\$68,501.25	\$20,905.97	\$21,042.70
002-Equipment Depreciation	\$189,147.95	-	\$19,196.77	\$11,728.15	\$51,292.06	\$14,950.20	\$15,614.11
104-County Administrative Office	\$15,705.41	\$3,315.86	\$1,634.38	\$1,599.69	\$8,317.20	\$107.54	\$2,063.91
111-County Counsel	\$30,984.49	\$1,279.86	\$2,772.27	\$2,713.43	\$14,107.85	\$182.41	\$3,500.86
112-Human Resources	\$60,504.39	\$3,444.67	\$5,494.73	\$5,378.12	\$27,962.24	\$361.54	\$6,938.82
113-Facilities Management	\$174,351.40	\$13,255.84	\$16,119.89	\$15,777.78	\$82,032.78	\$1,060.66	\$20,356.40
114-Information Technology Department (ITD)	\$167,054.93	\$6,181.12	\$7,996.16	\$6,815.63	\$34,049.74	\$2,485.46	\$8,862.56
116-Central Services	\$24,216.24	\$2,593.91	\$2,303.62	\$2,254.73	\$11,722.95	\$151.57	\$2,909.05
117-Auditor-Controller-Treasurer-Tax Collector	-	\$67,905.56	\$5,834.69	\$5,710.86	\$29,692.25	\$383.91	\$7,368.12
200-Maintenance Projects	-	\$12,311.39	\$1,057.84	\$1,035.39	\$5,383.25	\$69.60	\$1,335.85
118-Talent Development	-	\$12,660.59	\$1,087.84	\$1,064.76	\$5,535.95	\$71.58	\$1,373.74
<b>Subtotals</b>	<b>\$919,300.21</b>	<b>\$122,948.79</b>	<b>\$89,735.48</b>	<b>\$69,864.18</b>	<b>\$338,597.53</b>	<b>\$40,730.46</b>	<b>\$91,366.12</b>
<b>Functional Costs</b>	<b>\$6,833,594.06</b>		<b>\$587,166.91</b>	<b>\$574,705.62</b>	<b>\$2,988,044.16</b>	<b>\$38,634.62</b>	<b>\$741,481.88</b>
<b>Total Allocated Costs</b>	<b>\$7,875,843.07</b>		<b>\$676,902.39</b>	<b>\$644,569.80</b>	<b>\$3,326,641.68</b>	<b>\$79,365.08</b>	<b>\$832,848.00</b>

**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	\$257,335.41	-	\$104,862.36	\$0.21
002-Equipment Depreciation	\$189,147.95	-	\$76,365.64	\$1.01
104-County Administrative Office	\$15,705.41	\$3,315.86	\$5,295.57	\$2.98
111-County Counsel	\$30,984.49	\$1,279.86	\$8,982.49	\$5.05
112-Human Resources	\$60,504.39	\$3,444.67	\$17,803.60	\$10.01
113-Facilities Management	\$174,351.40	\$13,255.84	\$52,230.38	\$29.35
114-Information Technology Department (ITD)	\$167,054.93	\$6,181.12	\$113,016.80	\$9.70
116-Central Services	\$24,216.24	\$2,593.91	\$7,464.02	\$4.19
117-Auditor-Controller-Treasurer-Tax Collector	-	\$67,905.56	\$18,905.10	\$10.62
200-Maintenance Projects	-	\$12,311.39	\$3,427.52	\$1.93
118-Talent Development	-	\$12,660.59	\$3,524.74	\$1.98
<b>Subtotals</b>	<b>\$919,300.21</b>	<b>\$122,948.79</b>	<b>\$411,878.22</b>	<b>\$77.03</b>
<b>Functional Costs</b>	<b>\$6,833,594.06</b>		<b>\$1,902,491.70</b>	<b>\$1,069.17</b>
<b>Total Allocated Costs</b>	<b>\$7,875,843.07</b>		<b>\$2,314,369.92</b>	<b>\$1,146.20</b>

**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	234	0.422%	\$2,809.89	-	\$2,809.89	-	\$2,809.89
111-County Counsel	324	0.584%	\$3,890.62	-	\$3,890.62	-	\$3,890.62
112-Human Resources	533	0.960%	\$6,400.31	-	\$6,400.31	-	\$6,400.31
113-Facilities Management	3,963	7.139%	\$47,588.03	-	\$47,588.03	-	\$47,588.03
114-Information Technology Department (ITD)	1,292	2.328%	\$15,514.44	-	\$15,514.44	-	\$15,514.44
116-Central Services	424	0.764%	\$5,091.43	-	\$5,091.43	-	\$5,091.43
117-Auditor-Controller-Treasurer-Tax Collector	262	0.472%	\$3,146.12	-	\$3,146.12	-	\$3,146.12
200-Maintenance Projects	149	0.268%	\$1,789.20	-	\$1,789.20	\$31.82	\$1,821.03
118-Talent Development	50	0.090%	\$600.40	-	\$600.40	\$10.68	\$611.08
100-Board of Supervisors	119	0.214%	\$1,428.96	-	\$1,428.96	\$25.41	\$1,454.38
103-Short-Term Financing	43	0.077%	\$516.35	-	\$516.35	\$9.18	\$525.53
106-Contributions to Other Agencies	165	0.297%	\$1,981.33	-	\$1,981.33	\$35.24	\$2,016.57
109-Assessor	258	0.465%	\$3,098.08	-	\$3,098.08	\$55.10	\$3,153.19
110-Clerk	1,109	1.998%	\$13,316.96	-	\$13,316.96	\$236.85	\$13,553.81
130-Waste Mgmt	199	0.359%	\$2,389.61	-	\$2,389.61	\$42.50	\$2,432.11
131-Grand Jury	238	0.429%	\$2,857.92	-	\$2,857.92	\$50.83	\$2,908.75
132-District Attorney	1,453	2.618%	\$17,447.74	-	\$17,447.74	\$310.31	\$17,758.06
134-Child Support Services	159	0.286%	\$1,903.28	-	\$1,903.28	\$33.85	\$1,937.13
135-Public Defender	524	0.944%	\$6,292.23	-	\$6,292.23	\$111.91	\$6,404.14
136-Sheriff	4,051	7.298%	\$48,644.74	-	\$48,644.74	\$865.16	\$49,509.90
137-Animal Services	746	1.344%	\$8,958.03	-	\$8,958.03	\$159.32	\$9,117.35
138-Emergency Services	386	0.695%	\$4,635.12	-	\$4,635.12	\$82.44	\$4,717.56
139-Probation	689	1.241%	\$8,273.57	-	\$8,273.57	\$147.15	\$8,420.72
140-County Fire	2,034	3.664%	\$24,424.44	-	\$24,424.44	\$434.40	\$24,858.83
141-Ag Commissioner	644	1.160%	\$7,733.20	-	\$7,733.20	\$137.54	\$7,870.74
142-Planning	707	1.274%	\$8,489.71	-	\$8,489.71	\$150.99	\$8,640.71
160-Public Health	3,757	6.768%	\$45,114.36	-	\$45,114.36	\$802.38	\$45,916.74

**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
166-Behavioral Health	5,229	9.420%	\$62,790.26	-	\$62,790.26	\$1,116.75	\$63,907.00
180-Social Services	368	0.663%	\$4,420.17	-	\$4,420.17	\$78.61	\$4,498.79
184-Law Enforcement Medical Care	31	0.056%	\$372.25	-	\$372.25	\$6.62	\$378.87
186-Veteran's Services	102	0.184%	\$1,224.82	-	\$1,224.82	\$21.78	\$1,246.61
201-Public Works Special Services	83	0.150%	\$996.67	-	\$996.67	\$17.73	\$1,014.40
215-Farm Advisor	110	0.198%	\$1,320.89	-	\$1,320.89	\$23.49	\$1,344.38
245-Roads	1,480	2.666%	\$17,771.96	-	\$17,771.96	\$316.08	\$18,088.04
266-County Wide Automation	1	0.002%	\$12.01	-	\$12.01	\$0.21	\$12.22
290-Community Development	3	0.005%	\$36.02	-	\$36.02	\$0.64	\$36.66
305-Parks	2,273	4.095%	\$27,294.37	-	\$27,294.37	\$485.44	\$27,779.81
331-Fish and Game	3	0.005%	\$36.02	-	\$36.02	\$0.64	\$36.66
351-Emergency Medical Services	1	0.001%	\$9.61	-	\$9.61	\$0.17	\$9.78
375-Driving Under the Influence	52	0.094%	\$624.42	-	\$624.42	\$11.11	\$635.53
377-Library	1,965	3.540%	\$23,595.88	-	\$23,595.88	\$419.66	\$24,015.54
405-Public Works	8,038	14.481%	\$96,520.96	-	\$96,520.96	\$1,716.66	\$98,237.62
407-Fleet	1,158	2.086%	\$13,905.36	-	\$13,905.36	\$247.31	\$14,152.67
408-Workers' Comp ISF	780	1.405%	\$9,366.30	-	\$9,366.30	\$166.58	\$9,532.89
409-Liability Insurance ISF	40	0.072%	\$480.32	-	\$480.32	\$8.54	\$488.87
410-Unemployment Insurance ISF	4	0.007%	\$48.03	-	\$48.03	\$0.85	\$48.89
411-Medical Malpractice ISF	1	0.002%	\$12.01	-	\$12.01	\$0.21	\$12.22
412-County Dental Plan ISF	2	0.004%	\$24.02	-	\$24.02	\$0.43	\$24.44
413-OPEB ISF	2	0.004%	\$24.02	-	\$24.02	\$0.43	\$24.44
425-Airports	1,229	2.214%	\$14,757.93	-	\$14,757.93	\$262.48	\$15,020.41
720-APCD	650	1.171%	\$7,805.25	-	\$7,805.25	\$138.82	\$7,944.07
760-Pension Trust	7	0.013%	\$84.06	-	\$84.06	\$1.49	\$85.55
791-Law Library	123	0.222%	\$1,476.99	-	\$1,476.99	\$26.27	\$1,503.26
999-Other	5,144	9.267%	\$61,769.57	-	\$61,769.57	\$1,098.59	\$62,868.16

**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
222-Community Parks	2,067	3.724%	\$24,820.70	-	\$24,820.70	\$441.45	\$25,262.15
119-Communication and Outreach	31	0.056%	\$372.25	-	\$372.25	\$6.62	\$378.87
205-Groundwater Sustainability	20	0.036%	\$240.16	-	\$240.16	\$4.27	\$244.43
<b>Subtotals</b>	<b>55,508</b>	<b>100.000%</b>	<b>\$666,549.37</b>	<b>-</b>	<b>\$666,549.37</b>	<b>\$10,353.01</b>	<b>\$676,902.39</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$666,549.37</b>		<b>\$676,902.39</b>

**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	15	0.543%	\$3,447.14	-	\$3,447.14	-	\$3,447.14
111-County Counsel	21	0.761%	\$4,826.00	-	\$4,826.00	-	\$4,826.00
112-Human Resources	45	1.630%	\$10,341.43	-	\$10,341.43	-	\$10,341.43
113-Facilities Management	48	1.739%	\$11,030.86	-	\$11,030.86	-	\$11,030.86
114-Information Technology Department (ITD)	78	2.825%	\$17,925.14	-	\$17,925.14	-	\$17,925.14
116-Central Services	16	0.580%	\$3,676.95	-	\$3,676.95	-	\$3,676.95
117-Auditor-Controller-Treasurer-Tax Collector	60	2.173%	\$13,788.57	-	\$13,788.57	-	\$13,788.57
118-Talent Development	2	0.072%	\$459.62	-	\$459.62	\$8.12	\$467.74
100-Board of Supervisors	13	0.471%	\$2,987.52	-	\$2,987.52	\$52.81	\$3,040.33
109-Assessor	76	2.753%	\$17,465.52	-	\$17,465.52	\$308.71	\$17,774.24
110-Clerk	23	0.833%	\$5,285.62	-	\$5,285.62	\$93.43	\$5,379.05
132-District Attorney	110	3.984%	\$25,279.05	-	\$25,279.05	\$446.82	\$25,725.87
134-Child Support Services	26	0.942%	\$5,975.05	-	\$5,975.05	\$105.61	\$6,080.66
136-Sheriff	416	15.067%	\$95,600.76	-	\$95,600.76	\$1,689.81	\$97,290.57
137-Animal Services	15	0.543%	\$3,447.14	-	\$3,447.14	\$60.93	\$3,508.07
138-Emergency Services	8	0.290%	\$1,838.48	-	\$1,838.48	\$32.50	\$1,870.97
139-Probation	149	5.397%	\$34,241.62	-	\$34,241.62	\$605.24	\$34,846.86
141-Ag Commissioner	52	1.883%	\$11,950.10	-	\$11,950.10	\$211.23	\$12,161.32
142-Planning	107	3.875%	\$24,589.62	-	\$24,589.62	\$434.64	\$25,024.26
160-Public Health	228	8.258%	\$52,396.57	-	\$52,396.57	\$926.14	\$53,322.71
166-Behavioral Health	299	10.829%	\$68,713.05	-	\$68,713.05	\$1,214.55	\$69,927.59
180-Social Services	490	17.747%	\$112,606.67	-	\$112,606.67	\$1,990.40	\$114,597.06
184-Law Enforcement Medical Care	1	0.036%	\$229.81	-	\$229.81	\$4.06	\$233.87
186-Veteran's Services	8	0.290%	\$1,838.48	-	\$1,838.48	\$32.50	\$1,870.97
215-Farm Advisor	6	0.217%	\$1,378.86	-	\$1,378.86	\$24.37	\$1,403.23
305-Parks	28	1.014%	\$6,434.67	-	\$6,434.67	\$113.74	\$6,548.40
375-Driving Under the Influence	7	0.254%	\$1,608.67	-	\$1,608.67	\$28.43	\$1,637.10

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

**117 Auditor-Controller-Treasurer-Tax Collector  
 Schedule 9.6.2**

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

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
377-Library	78	2.825%	\$17,925.14	-	\$17,925.14	\$316.84	\$18,241.98
405-Public Works	233	8.439%	\$53,545.62	-	\$53,545.62	\$946.45	\$54,492.07
407-Fleet	13	0.471%	\$2,987.52	-	\$2,987.52	\$52.81	\$3,040.33
425-Airports	20	0.724%	\$4,596.19	-	\$4,596.19	\$81.24	\$4,677.43
427-Golf Courses	19	0.688%	\$4,366.38	-	\$4,366.38	\$77.18	\$4,443.56
720-APCD	21	0.761%	\$4,826.00	(\$8,000.00)	(\$3,174.00)	\$85.30	(\$3,088.70)
222-Community Parks	28	1.014%	\$6,434.67	-	\$6,434.67	\$113.74	\$6,548.40
119-Communication and Outreach	1	0.036%	\$229.81	-	\$229.81	\$4.06	\$233.87
205-Groundwater Sustainability	1	0.036%	\$229.81	-	\$229.81	\$4.06	\$233.87
<b>Subtotals</b>	<b>2,761</b>	<b>100.000%</b>	<b>\$634,504.09</b>	<b>(\$8,000.00)</b>	<b>\$626,504.09</b>	<b>\$10,065.72</b>	<b>\$636,569.80</b>
<b>Direct Billed</b>					<b>\$8,000.00</b>		<b>\$8,000.00</b>
<b>Total Full Functional Cost</b>					<b>\$634,504.09</b>		<b>\$644,569.80</b>

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	5,744,729	0.963%	\$31,520.94	-	\$31,520.94	-	\$31,520.94
111-County Counsel	5,790,923	0.970%	\$31,774.40	-	\$31,774.40	-	\$31,774.40
112-Human Resources	7,861,616	1.317%	\$43,136.15	-	\$43,136.15	-	\$43,136.15
113-Facilities Management	8,745,620	1.466%	\$47,986.62	-	\$47,986.62	-	\$47,986.62
114-Information Technology Department (ITD)	18,995,007	3.183%	\$104,224.31	-	\$104,224.31	-	\$104,224.31
116-Central Services	2,754,656	0.462%	\$15,114.61	-	\$15,114.61	-	\$15,114.61
117-Auditor-Controller-Treasurer-Tax Collector	8,948,049	1.499%	\$49,097.33	-	\$49,097.33	-	\$49,097.33
200-Maintenance Projects	3,237,947	0.543%	\$17,766.39	-	\$17,766.39	\$314.46	\$18,080.85
118-Talent Development	592,822	0.099%	\$3,252.77	-	\$3,252.77	\$57.57	\$3,310.35
100-Board of Supervisors	1,839,539	0.308%	\$10,093.42	-	\$10,093.42	\$178.65	\$10,272.07
109-Assessor	10,436,501	1.749%	\$57,264.37	-	\$57,264.37	\$1,013.56	\$58,277.94
110-Clerk	4,156,493	0.697%	\$22,806.39	-	\$22,806.39	\$403.67	\$23,210.06
130-Waste Mgmt	1,762,132	0.295%	\$9,668.70	-	\$9,668.70	\$171.13	\$9,839.83
131-Grand Jury	73,555	0.012%	\$403.59	-	\$403.59	\$7.14	\$410.74
132-District Attorney	20,977,792	3.515%	\$115,103.71	-	\$115,103.71	\$2,037.31	\$117,141.02
134-Child Support Services	3,994,351	0.669%	\$21,916.73	-	\$21,916.73	\$387.92	\$22,304.65
135-Public Defender	8,204,603	1.375%	\$45,018.10	-	\$45,018.10	\$796.81	\$45,814.91
136-Sheriff	88,842,566	14.887%	\$487,473.11	-	\$487,473.11	\$8,628.15	\$496,101.26
137-Animal Services	2,769,908	0.464%	\$15,198.29	-	\$15,198.29	\$269.01	\$15,467.30
138-Emergency Services	1,713,844	0.287%	\$9,403.75	-	\$9,403.75	\$166.44	\$9,570.19
139-Probation	24,766,744	4.150%	\$135,893.44	-	\$135,893.44	\$2,405.28	\$138,298.72
140-County Fire	24,121,789	4.042%	\$132,354.61	-	\$132,354.61	\$2,342.64	\$134,697.25
141-Ag Commissioner	6,910,911	1.158%	\$37,919.70	-	\$37,919.70	\$671.17	\$38,590.86
142-Planning	15,587,704	2.612%	\$85,528.67	-	\$85,528.67	\$1,513.83	\$87,042.50
160-Public Health	47,190,491	7.908%	\$258,931.01	-	\$258,931.01	\$4,583.01	\$263,514.02
166-Behavioral Health	86,069,934	14.423%	\$472,259.87	-	\$472,259.87	\$8,358.88	\$480,618.75
180-Social Services	71,708,597	12.016%	\$393,460.19	-	\$393,460.19	\$6,964.14	\$400,424.33
184-Law Enforcement Medical Care	8,425,803	1.412%	\$46,231.81	-	\$46,231.81	\$818.29	\$47,050.10
186-Veteran's Services	881,861	0.148%	\$4,838.71	-	\$4,838.71	\$85.64	\$4,924.36
201-Public Works Special Services	3,121,138	0.523%	\$17,125.47	-	\$17,125.47	\$303.12	\$17,428.59

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN**  
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**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
215-Farm Advisor	511,069	0.086%	\$2,804.20	-	\$2,804.20	\$49.63	\$2,853.84
245-Roads	18,913,068	3.169%	\$103,774.72	-	\$103,774.72	\$1,836.79	\$105,611.50
266-County Wide Automation	84,949	0.014%	\$466.11	-	\$466.11	\$8.25	\$474.36
290-Community Development	800,749	0.134%	\$4,393.65	-	\$4,393.65	\$77.77	\$4,471.42
305-Parks	5,982,295	1.002%	\$32,824.44	-	\$32,824.44	\$580.98	\$33,405.43
330-Wildlife and Grazing	1,774	0.000%	\$9.73	-	\$9.73	\$0.17	\$9.91
331-Fish and Game	5,207	0.001%	\$28.57	-	\$28.57	\$0.51	\$29.08
351-Emergency Medical Services	332,474	0.056%	\$1,824.26	-	\$1,824.26	\$32.29	\$1,856.55
375-Driving Under the Influence	1,327,825	0.223%	\$7,285.68	-	\$7,285.68	\$128.95	\$7,414.64
377-Library	11,159,830	1.870%	\$61,233.23	-	\$61,233.23	\$1,083.81	\$62,317.04
405-Public Works	22,487,572	3.768%	\$123,387.78	-	\$123,387.78	\$2,183.93	\$125,571.71
407-Fleet	5,311,091	0.890%	\$29,141.60	-	\$29,141.60	\$515.80	\$29,657.40
408-Workers' Comp ISF	5,531,812	0.927%	\$30,352.68	-	\$30,352.68	\$537.23	\$30,889.91
409-Liability Insurance ISF	3,361,329	0.563%	\$18,443.38	-	\$18,443.38	\$326.44	\$18,769.83
410-Unemployment Insurance ISF	83,692	0.014%	\$459.21	-	\$459.21	\$8.13	\$467.34
411-Medical Malpractice ISF	695,966	0.117%	\$3,818.72	-	\$3,818.72	\$67.59	\$3,886.31
412-County Dental Plan ISF	280,881	0.047%	\$1,541.18	-	\$1,541.18	\$27.28	\$1,568.46
425-Airports	6,238,056	1.045%	\$34,227.79	-	\$34,227.79	\$605.82	\$34,833.61
427-Golf Courses	3,633,890	0.609%	\$19,938.91	-	\$19,938.91	\$352.91	\$20,291.82
430-Los Osos Sewer System	3,770,948	0.632%	\$20,690.94	-	\$20,690.94	\$366.22	\$21,057.16
720-APCD	4,362,104	0.731%	\$23,934.57	(\$19,428.00)	\$4,506.57	\$423.64	\$4,930.20
760-Pension Trust	44,143	0.007%	\$242.21	-	\$242.21	\$4.29	\$246.50
222-Community Parks	5,193,674	0.870%	\$28,497.33	-	\$28,497.33	\$504.40	\$29,001.73
119-Communication and Outreach	165,698	0.028%	\$909.17	-	\$909.17	\$16.09	\$925.26
205-Groundwater Sustainability	255,671	0.043%	\$1,402.85	-	\$1,402.85	\$24.83	\$1,427.68
<b>Subtotals</b>	<b>596,763,391</b>	<b>100.000%</b>	<b>\$3,274,400.10</b>	<b>(\$19,428.00)</b>	<b>\$3,254,972.10</b>	<b>\$52,241.58</b>	<b>\$3,307,213.68</b>
<b>Direct Billed</b>					<b>\$19,428.00</b>		<b>\$19,428.00</b>
<b>Total Full Functional Cost</b>					<b>\$3,274,400.10</b>		<b>\$3,326,641.68</b>

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  
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**117 Auditor-Controller-Treasurer-Tax Collector  
 Schedule 9.6.4**

**Detail Allocation - Audit and Special Services**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
132-District Attorney	<b>2,500</b>	12.631%	\$9,922.12	(\$2,500.00)	\$7,422.12	\$102.59	\$7,524.71
180-Social Services	<b>2,774</b>	14.015%	\$11,009.19	(\$2,773.90)	\$8,235.29	\$113.83	\$8,349.12
720-APCD	<b>6,292</b>	31.790%	\$24,972.00	(\$6,292.00)	\$18,680.00	\$258.20	\$18,938.19
999-Other	<b>8,226</b>	41.564%	\$32,649.57	(\$8,226.46)	\$24,423.11	\$337.58	\$24,760.70
<b>Subtotals</b>	<b>19,792</b>	100.000%	\$78,552.88	(\$19,792.36)	\$58,760.52	\$812.20	\$59,572.72
<b>Direct Billed</b>					\$19,792.36		\$19,792.36
<b>Total Full Functional Cost</b>					\$78,552.88		\$79,365.08

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

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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**117 Auditor-Controller-Treasurer-Tax Collector  
Schedule 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	234	0.204%	\$1,673.31	-	\$1,673.31	-	\$1,673.31
111-County Counsel	324	0.283%	\$2,316.89	-	\$2,316.89	-	\$2,316.89
112-Human Resources	533	0.465%	\$3,811.42	-	\$3,811.42	-	\$3,811.42
113-Facilities Management	3,963	3.457%	\$28,338.98	-	\$28,338.98	-	\$28,338.98
114-Information Technology Department (ITD)	1,292	1.127%	\$9,238.95	-	\$9,238.95	-	\$9,238.95
116-Central Services	424	0.370%	\$3,031.98	-	\$3,031.98	-	\$3,031.98
117-Auditor-Controller-Treasurer-Tax Collector	262	0.229%	\$1,873.53	-	\$1,873.53	-	\$1,873.53
200-Maintenance Projects	149	0.130%	\$1,065.48	-	\$1,065.48	\$17.99	\$1,083.47
118-Talent Development	50	0.044%	\$357.54	-	\$357.54	\$6.04	\$363.58
100-Board of Supervisors	119	0.104%	\$850.96	-	\$850.96	\$14.37	\$865.32
103-Short-Term Financing	43	0.038%	\$307.49	-	\$307.49	\$5.19	\$312.68
106-Contributions to Other Agencies	165	0.144%	\$1,179.90	-	\$1,179.90	\$19.92	\$1,199.81
109-Assessor	258	0.225%	\$1,844.93	-	\$1,844.93	\$31.14	\$1,876.07
110-Clerk	1,109	0.967%	\$7,930.34	-	\$7,930.34	\$133.87	\$8,064.21
130-Waste Mgmt	199	0.174%	\$1,423.03	-	\$1,423.03	\$24.02	\$1,447.05
131-Grand Jury	238	0.208%	\$1,701.91	-	\$1,701.91	\$28.73	\$1,730.64
132-District Attorney	1,453	1.267%	\$10,390.24	-	\$10,390.24	\$175.40	\$10,565.64
134-Child Support Services	317	0.276%	\$2,266.83	-	\$2,266.83	\$38.27	\$2,305.10
135-Public Defender	524	0.457%	\$3,747.07	-	\$3,747.07	\$63.26	\$3,810.32
136-Sheriff	4,051	3.533%	\$28,968.25	-	\$28,968.25	\$489.02	\$29,457.27
137-Animal Services	746	0.651%	\$5,334.56	-	\$5,334.56	\$90.05	\$5,424.62
138-Emergency Services	386	0.337%	\$2,760.24	-	\$2,760.24	\$46.60	\$2,806.84
139-Probation	8,610	7.510%	\$61,569.16	-	\$61,569.16	\$1,039.37	\$62,608.53
140-County Fire	2,034	1.774%	\$14,544.91	-	\$14,544.91	\$245.54	\$14,790.45
141-Ag Commissioner	644	0.562%	\$4,605.17	-	\$4,605.17	\$77.74	\$4,682.91
142-Planning	707	0.617%	\$5,055.68	-	\$5,055.68	\$85.35	\$5,141.03
160-Public Health	3,757	3.277%	\$26,865.89	-	\$26,865.89	\$453.53	\$27,319.42

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN**  
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**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
166-Behavioral Health	5,229	4.561%	\$37,392.00	-	\$37,392.00	\$631.22	\$38,023.23
180-Social Services	11,534	10.060%	\$82,478.36	-	\$82,478.36	\$1,392.34	\$83,870.70
184-Law Enforcement Medical Care	31	0.027%	\$221.68	-	\$221.68	\$3.74	\$225.42
186-Veteran's Services	102	0.089%	\$729.39	-	\$729.39	\$12.31	\$741.70
201-Public Works Special Services	83	0.072%	\$593.52	-	\$593.52	\$10.02	\$603.54
215-Farm Advisor	110	0.096%	\$786.60	-	\$786.60	\$13.28	\$799.88
245-Roads	1,480	1.291%	\$10,583.32	-	\$10,583.32	\$178.66	\$10,761.98
266-County Wide Automation	1	0.001%	\$7.15	-	\$7.15	\$0.12	\$7.27
290-Community Development	3	0.003%	\$21.45	-	\$21.45	\$0.36	\$21.81
305-Parks	2,273	1.983%	\$16,253.97	-	\$16,253.97	\$274.39	\$16,528.36
331-Fish and Game	3	0.003%	\$21.45	-	\$21.45	\$0.36	\$21.81
351-Emergency Medical Services	8	0.007%	\$57.21	-	\$57.21	\$0.97	\$58.17
375-Driving Under the Influence	52	0.045%	\$371.85	-	\$371.85	\$6.28	\$378.12
377-Library	1,965	1.714%	\$14,051.50	-	\$14,051.50	\$237.21	\$14,288.71
405-Public Works	8,038	7.011%	\$57,478.85	-	\$57,478.85	\$970.32	\$58,449.17
407-Fleet	1,158	1.010%	\$8,280.73	-	\$8,280.73	\$139.79	\$8,420.52
408-Workers' Comp ISF	780	0.680%	\$5,577.69	-	\$5,577.69	\$94.16	\$5,671.85
409-Liability Insurance ISF	40	0.035%	\$286.04	-	\$286.04	\$4.83	\$290.86
410-Unemployment Insurance ISF	4	0.003%	\$28.60	-	\$28.60	\$0.48	\$29.09
411-Medical Malpractice ISF	1	0.001%	\$7.15	-	\$7.15	\$0.12	\$7.27
412-County Dental Plan ISF	2	0.002%	\$14.30	-	\$14.30	\$0.24	\$14.54
413-OPEB ISF	2	0.002%	\$14.30	-	\$14.30	\$0.24	\$14.54
425-Airports	1,229	1.072%	\$8,788.44	-	\$8,788.44	\$148.36	\$8,936.80
720-APCD	650	0.567%	\$4,648.08	(\$5,841.00)	(\$1,192.92)	\$78.47	(\$1,114.46)
760-Pension Trust	7	0.006%	\$50.06	-	\$50.06	\$0.85	\$50.90
791-Law Library	123	0.107%	\$879.56	-	\$879.56	\$14.85	\$894.41
999-Other	45,034	39.279%	\$322,033.17	-	\$322,033.17	\$5,436.33	\$327,469.49

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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**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
222-Community Parks	2,067	1.803%	\$14,780.89	-	\$14,780.89	\$249.52	\$15,030.41
119-Communication and Outreach	31	0.027%	\$221.68	-	\$221.68	\$3.74	\$225.42
205-Groundwater Sustainability	20	0.017%	\$143.02	-	\$143.02	\$2.41	\$145.43
<b>Subtotals</b>	<b>114,651</b>	<b>100.000%</b>	<b>\$819,856.65</b>	<b>(\$5,841.00)</b>	<b>\$814,015.65</b>	<b>\$12,991.35</b>	<b>\$827,007.00</b>
<b>Direct Billed</b>					<b>\$5,841.00</b>		<b>\$5,841.00</b>
<b>Total Full Functional Cost</b>					<b>\$819,856.65</b>		<b>\$832,848.00</b>

**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	\$39,451.28	-	\$2,809.89	\$3,447.14	\$31,520.94	-	-
111-County Counsel	\$42,807.91	-	\$3,890.62	\$4,826.00	\$31,774.40	-	-
112-Human Resources	\$63,689.31	-	\$6,400.31	\$10,341.43	\$43,136.15	-	-
113-Facilities Management	\$134,944.48	-	\$47,588.03	\$11,030.86	\$47,986.62	-	-
114-Information Technology Department (ITD)	\$146,902.84	-	\$15,514.44	\$17,925.14	\$104,224.31	-	-
116-Central Services	\$26,914.97	-	\$5,091.43	\$3,676.95	\$15,114.61	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$67,905.56	-	\$3,146.12	\$13,788.57	\$49,097.33	-	-
200-Maintenance Projects	\$20,985.35	-	\$1,821.03	-	\$18,080.85	-	-
118-Talent Development	\$4,752.75	-	\$611.08	\$467.74	\$3,310.35	-	-
<b>Subtotal for CSD</b>	<b>\$548,354.45</b>	-	<b>\$86,872.94</b>	<b>\$65,503.84</b>	<b>\$344,245.57</b>	-	-
100-Board of Supervisors	\$15,632.10	-	\$1,454.38	\$3,040.33	\$10,272.07	-	-
103-Short-Term Financing	\$838.21	-	\$525.53	-	-	-	-
106-Contributions to Other Agencies	\$3,216.39	-	\$2,016.57	-	-	-	-
109-Assessor	\$81,081.43	-	\$3,153.19	\$17,774.24	\$58,277.94	-	-
110-Clerk	\$50,207.13	-	\$13,553.81	\$5,379.05	\$23,210.06	-	-
130-Waste Mgmt	\$13,718.99	-	\$2,432.11	-	\$9,839.83	-	-
131-Grand Jury	\$5,050.13	-	\$2,908.75	-	\$410.74	-	-
132-District Attorney	\$178,715.30	-	\$17,758.06	\$25,725.87	\$117,141.02	\$7,524.71	-
134-Child Support Services	\$32,627.54	-	\$1,937.13	\$6,080.66	\$22,304.65	-	-
135-Public Defender	\$56,029.37	-	\$6,404.14	-	\$45,814.91	-	-
136-Sheriff	\$672,359.00	-	\$49,509.90	\$97,290.57	\$496,101.26	-	-
137-Animal Services	\$33,517.34	-	\$9,117.35	\$3,508.07	\$15,467.30	-	-
138-Emergency Services	\$18,965.56	-	\$4,717.56	\$1,870.97	\$9,570.19	-	-
139-Probation	\$244,174.82	-	\$8,420.72	\$34,846.86	\$138,298.72	-	-
140-County Fire	\$174,346.53	-	\$24,858.83	-	\$134,697.25	-	-
141-Ag Commissioner	\$63,305.84	-	\$7,870.74	\$12,161.32	\$38,590.86	-	-
142-Planning	\$125,848.49	-	\$8,640.71	\$25,024.26	\$87,042.50	-	-

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

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>Not Allowed</b>	<b>Accounts Payable</b>	<b>Payroll Processing</b>	<b>Enterprise Financial System</b>	<b>Audit and Special Services</b>	<b>Social Services Accounts Payable</b>
160-Public Health	\$390,072.90	-	\$45,916.74	\$53,322.71	\$263,514.02	-	-
166-Behavioral Health	\$652,476.57	-	\$63,907.00	\$69,927.59	\$480,618.75	-	-
180-Social Services	\$611,740.00	-	\$4,498.79	\$114,597.06	\$400,424.33	\$8,349.12	-
184-Law Enforcement Medical Care	\$47,888.26	-	\$378.87	\$233.87	\$47,050.10	-	-
186-Veteran's Services	\$8,783.64	-	\$1,246.61	\$1,870.97	\$4,924.36	-	-
201-Public Works Special Services	\$19,046.53	-	\$1,014.40	-	\$17,428.59	-	-
215-Farm Advisor	\$6,401.32	-	\$1,344.38	\$1,403.23	\$2,853.84	-	-
245-Roads	\$134,461.52	-	\$18,088.04	-	\$105,611.50	-	-
266-County Wide Automation	\$493.85	-	\$12.22	-	\$474.36	-	-
290-Community Development	\$4,529.90	-	\$36.66	-	\$4,471.42	-	-
305-Parks	\$84,262.00	-	\$27,779.81	\$6,548.40	\$33,405.43	-	-
330-Wildlife and Grazing	\$9.91	-	-	-	\$9.91	-	-
331-Fish and Game	\$87.56	-	\$36.66	-	\$29.08	-	-
351-Emergency Medical Services	\$1,924.50	-	\$9.78	-	\$1,856.55	-	-
375-Driving Under the Influence	\$10,065.39	-	\$635.53	\$1,637.10	\$7,414.64	-	-
377-Library	\$118,863.27	-	\$24,015.54	\$18,241.98	\$62,317.04	-	-
405-Public Works	\$336,750.57	-	\$98,237.62	\$54,492.07	\$125,571.71	-	-
407-Fleet	\$55,270.92	-	\$14,152.67	\$3,040.33	\$29,657.40	-	-
408-Workers' Comp ISF	\$46,094.65	-	\$9,532.89	-	\$30,889.91	-	-
409-Liability Insurance ISF	\$19,549.56	-	\$488.87	-	\$18,769.83	-	-
410-Unemployment Insurance ISF	\$545.31	-	\$48.89	-	\$467.34	-	-
411-Medical Malpractice ISF	\$3,905.80	-	\$12.22	-	\$3,886.31	-	-
412-County Dental Plan ISF	\$1,607.44	-	\$24.44	-	\$1,568.46	-	-
413-OPEB ISF	\$38.99	-	\$24.44	-	-	-	-
425-Airports	\$63,468.25	-	\$15,020.41	\$4,677.43	\$34,833.61	-	-
427-Golf Courses	\$24,735.38	-	-	\$4,443.56	\$20,291.82	-	-
430-Los Osos Sewer System	\$21,057.16	-	-	-	\$21,057.16	-	-
720-APCD	\$27,609.31	-	\$7,944.07	(\$3,088.70)	\$4,930.20	\$18,938.19	-



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

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>Not Allowed</b>	<b>Accounts Payable</b>	<b>Payroll Processing</b>	<b>Enterprise Financial System</b>	<b>Audit and Special Services</b>	<b>Social Services Accounts Payable</b>
760-Pension Trust	\$382.95	-	\$85.55	-	\$246.50	-	-
791-Law Library	\$2,397.67	-	\$1,503.26	-	-	-	-
999-Other	\$415,098.35	-	\$62,868.16	-	-	\$24,760.70	-
222-Community Parks	\$75,842.69	-	\$25,262.15	\$6,548.40	\$29,001.73	-	-
119-Communication and Outreach	\$1,763.43	-	\$378.87	\$233.87	\$925.26	-	-
205-Groundwater Sustainability	\$2,051.41	-	\$244.43	\$233.87	\$1,427.68	-	-
<b>Totals</b>	<b>\$5,507,265.59</b>	<b>-</b>	<b>\$676,902.39</b>	<b>\$636,569.80</b>	<b>\$3,307,213.68</b>	<b>\$59,572.72</b>	<b>-</b>
<b>Direct Billed</b>	<b>\$53,061.36</b>	<b>-</b>	<b>-</b>	<b>\$8,000.00</b>	<b>\$19,428.00</b>	<b>\$19,792.36</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$5,560,326.95</b>	<b>-</b>	<b>\$676,902.39</b>	<b>\$644,569.80</b>	<b>\$3,326,641.68</b>	<b>\$79,365.08</b>	<b>-</b>
<b>Less Direct Billed</b>	<b>(\$53,061.36)</b>	<b>-</b>	<b>-</b>	<b>(\$8,000.00)</b>	<b>(\$19,428.00)</b>	<b>(\$19,792.36)</b>	<b>-</b>
<b>Less CSD Amounts</b>	<b>(\$548,354.45)</b>	<b>-</b>	<b>(\$86,872.94)</b>	<b>(\$65,503.84)</b>	<b>(\$344,245.57)</b>	<b>-</b>	<b>-</b>
<b>Total Receiving Department Allocation</b>	<b>\$4,958,911.14</b>	<b>-</b>	<b>\$590,029.45</b>	<b>\$571,065.97</b>	<b>\$2,962,968.11</b>	<b>\$59,572.72</b>	<b>-</b>

**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)**

<b>Department</b>	<b>Total</b>	<b>Warrant Reconciliation</b>
104-County Administrative Office	\$39,451.28	\$1,673.31
111-County Counsel	\$42,807.91	\$2,316.89
112-Human Resources	\$63,689.31	\$3,811.42
113-Facilities Management	\$134,944.48	\$28,338.98
114-Information Technology Department (ITD)	\$146,902.84	\$9,238.95
116-Central Services	\$26,914.97	\$3,031.98
117-Auditor-Controller-Treasurer-Tax Collector	\$67,905.56	\$1,873.53
200-Maintenance Projects	\$20,985.35	\$1,083.47
118-Talent Development	\$4,752.75	\$363.58
<b>Subtotal for CSD</b>	<b>\$548,354.45</b>	<b>\$51,732.11</b>
100-Board of Supervisors	\$15,632.10	\$865.32
103-Short-Term Financing	\$838.21	\$312.68
106-Contributions to Other Agencies	\$3,216.39	\$1,199.81
109-Assessor	\$81,081.43	\$1,876.07
110-Clerk	\$50,207.13	\$8,064.21
130-Waste Mgmt	\$13,718.99	\$1,447.05
131-Grand Jury	\$5,050.13	\$1,730.64
132-District Attorney	\$178,715.30	\$10,565.64
134-Child Support Services	\$32,627.54	\$2,305.10
135-Public Defender	\$56,029.37	\$3,810.32
136-Sheriff	\$672,359.00	\$29,457.27
137-Animal Services	\$33,517.34	\$5,424.62
138-Emergency Services	\$18,965.56	\$2,806.84
139-Probation	\$244,174.82	\$62,608.53
140-County Fire	\$174,346.53	\$14,790.45
141-Ag Commissioner	\$63,305.84	\$4,682.91
142-Planning	\$125,848.49	\$5,141.03

**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)**

<b>Department</b>	<b>Total</b>	<b>Warrant Reconciliation</b>
160-Public Health	\$390,072.90	\$27,319.42
166-Behavioral Health	\$652,476.57	\$38,023.23
180-Social Services	\$611,740.00	\$83,870.70
184-Law Enforcement Medical Care	\$47,888.26	\$225.42
186-Veteran's Services	\$8,783.64	\$741.70
201-Public Works Special Services	\$19,046.53	\$603.54
215-Farm Advisor	\$6,401.32	\$799.88
245-Roads	\$134,461.52	\$10,761.98
266-County Wide Automation	\$493.85	\$7.27
290-Community Development	\$4,529.90	\$21.81
305-Parks	\$84,262.00	\$16,528.36
330-Wildlife and Grazing	\$9.91	-
331-Fish and Game	\$87.56	\$21.81
351-Emergency Medical Services	\$1,924.50	\$58.17
375-Driving Under the Influence	\$10,065.39	\$378.12
377-Library	\$118,863.27	\$14,288.71
405-Public Works	\$336,750.57	\$58,449.17
407-Fleet	\$55,270.92	\$8,420.52
408-Workers' Comp ISF	\$46,094.65	\$5,671.85
409-Liability Insurance ISF	\$19,549.56	\$290.86
410-Unemployment Insurance ISF	\$545.31	\$29.09
411-Medical Malpractice ISF	\$3,905.80	\$7.27
412-County Dental Plan ISF	\$1,607.44	\$14.54
413-OPEB ISF	\$38.99	\$14.54
425-Airports	\$63,468.25	\$8,936.80
427-Golf Courses	\$24,735.38	-
430-Los Osos Sewer System	\$21,057.16	-
720-APCD	\$27,609.31	(\$1,114.46)

**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)**

<b>Department</b>	<b>Total</b>	<b>Warrant Reconciliation</b>
760-Pension Trust	\$382.95	\$50.90
791-Law Library	\$2,397.67	\$894.41
999-Other	\$415,098.35	\$327,469.49
222-Community Parks	\$75,842.69	\$15,030.41
119-Communication and Outreach	\$1,763.43	\$225.42
205-Groundwater Sustainability	\$2,051.41	\$145.43
<b>Totals</b>	<b>\$5,507,265.59</b>	<b>\$827,007.00</b>
<b>Direct Billed</b>	<b>\$53,061.36</b>	<b>\$5,841.00</b>
<b>Total Full Functional Cost</b>	<b>\$5,560,326.95</b>	<b>\$832,848.00</b>
<b>Less Direct Billed</b>	<b>(\$53,061.36)</b>	<b>(\$5,841.00)</b>
<b>Less CSD Amounts</b>	<b>(\$548,354.45)</b>	<b>(\$51,732.11)</b>
<b>Total Receiving Department Allocation</b>	<b>\$4,958,911.14</b>	<b>\$775,274.89</b>

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

**200 Maintenance Projects**  
**Schedule 10.1**

**Narrative**

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

- New Government Center-** Allocated based on square footage occupied by department.
- New Courthouse-** Allocated based on square footage occupied by department.
- Health Campus-** Allocated based on square footage occupied by department.
- Sierra Way-** Allocated based on square footage occupied by department.
- Kimball Building-** Allocated based on square footage occupied per department
- Atascadero Hospital-** Allocated based on square footage occupied by department.
- County Bank Building-** Allocated based on square footage occupied by department.
- Monterey Parking-** Number of Spaces allocated to each department.
- Building 1200-** Allocated based on square footage occupied by department.
- Old Courthouse-** Allocated based on square footage occupied by department.
- Courthouse Annex-** Allocated based on square footage occupied by department
- North County-** Allocated based on square footage occupied by department
- Maint Projects-** Allocated to department receiving maintenance services.
- Longbranch-** Allocated based on square footage occupied by department

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

**200 Maintenance Projects**

**Narrative (continued)**

**Schedule 10.1**

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**Not Allowed-**

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

**200 Maintenance Projects  
 Schedule 10.2**

**Revenue Reconciliation**

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$697.56	-	\$697.56	-	
	<b>Total for C/A</b>	<b>\$697.56</b>	-	<b>\$697.56</b>	-	
REV	Outside revenues	\$220,873.24	\$220,873.24	-	-	
	<b>Total for REV</b>	<b>\$220,873.24</b>	<b>\$220,873.24</b>	-	-	

<b>Total per Books</b>	<b>\$221,570.80</b>
<b>Less General Government</b>	<b>-</b>
<b>Less Off the Top</b>	<b>(\$220,873.24)</b>
<b>Less Direct Billed</b>	<b>(\$697.56)</b>
<b>Difference</b>	<b>-</b>

Fiscal Year FY2021-22  
For use in Year 2023-24

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

Date Printed: 6/5/2023

**200 Maintenance Projects  
Schedule 10.3**

**Labor Distribution Summary**

**No Labor Distribution**



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

**200 Maintenance Projects**  
**Schedule 10.4**

Schedule of costs to be allocated

	Amount	New Government					Sierra Way	Kimball Building
		General & Admin	Center	New Courthouse	Health Campus			
<i>Total %</i>			0.000%	0.000%	0.000%	0.000%	0.000%	
<b>Wages and Benefits</b>								
Salaries	-	-	-	-	-	-	-	
Benefits	-	-	-	-	-	-	-	
<b>Wages and Benefits Subtotal</b>	-	-	-	-	-	-	-	
<b>Service And Supplies</b>								
	<b>DIST</b>							
MAINTENANCE COSTS	<i>PROP</i>	\$3,237,946.78	\$947,226.12	\$33,046.18	\$2,530.43	\$17,037.33	-	\$1,116.78
REVENUE	<i>PROP</i>	(\$220,873.23)	(\$73,753.31)	(\$600.00)	-	-	-	-
TRANSFERS OUT	<i>DISA</i>	\$236,361.83						
<b>Services and Supplies Subtotal</b>		\$3,017,073.55	\$873,472.81	\$32,446.18	\$2,530.43	\$17,037.33	-	\$1,116.78
<b>Cost Adjustments</b>								
TRANSFERS OUT	<i>DISA</i>	(\$236,361.83)						
<b>Cost Adjustments Subtotal</b>		-	-	-	-	-	-	-
<b>Reallocate Admin</b>			(\$873,472.81)	\$13,221.14	\$1,031.10	\$6,942.36	-	\$455.06
<b>Functional Costs</b>		\$3,017,073.55	-	\$45,667.32	\$3,561.53	\$23,979.69	-	\$1,571.84

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

**200 Maintenance Projects**  
**Schedule 10.4**

Schedule of costs to be allocated (continued)

		Amount	Atascadero Hospital	County Bank Building	Monterey Parking	Building 1200	Old Courthouse	Courthouse Annex
<i>Total %</i>			0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
<b>Wages and Benefits</b>								
Salaries		-	-	-	-	-	-	-
Benefits		-	-	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>		-	-	-	-	-	-	-
<b>Service And Supplies</b>								
	<b>DIST</b>							
MAINTENANCE COSTS	<i>PROP</i>	\$3,237,946.78	\$131,031.29	-	-	\$22,627.59	\$271,156.05	\$510,335.50
REVENUE	<i>PROP</i>	(\$220,873.23)	-	-	-	-	-	(\$146,519.92)
TRANSFERS OUT	<i>DISA</i>	\$236,361.83						
<b>Services and Supplies Subtotal</b>		\$3,017,073.55	\$131,031.29	-	-	\$22,627.59	\$271,156.05	\$363,815.58
<b>Cost Adjustments</b>								
TRANSFERS OUT	<i>DISA</i>	(\$236,361.83)						
<b>Cost Adjustments Subtotal</b>		-	-	-	-	-	-	-
<b>Reallocate Admin</b>			\$53,392.53	-	-	\$9,220.27	\$110,490.46	\$148,247.30
<b>Functional Costs</b>		\$3,017,073.55	\$184,423.82	-	-	\$31,847.86	\$381,646.51	\$512,062.88

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

**200 Maintenance Projects  
Schedule 10.4**

Schedule of costs to be allocated (continued)

		Amount	North County	Maint Projects	Longbranch	Not Allowed
<i>Total %</i>			0.000%	0.000%	0.000%	0.000%
<b>Wages and Benefits</b>						
Salaries		-	-	-	-	-
Benefits		-	-	-	-	-
<b>Wages and Benefits Subtotal</b>		-	-	-	-	-
<b>Service And Supplies</b>						
	<b>DIST</b>					
MAINTENANCE COSTS	<i>PROP</i>	\$3,237,946.78	-	\$1,174,203.51	-	\$127,636.00
REVENUE	<i>PROP</i>	(\$220,873.23)	-	-	-	-
TRANSFERS OUT	<i>DISA</i>	\$236,361.83				
<b>Services and Supplies Subtotal</b>		\$3,017,073.55	-	\$1,174,203.51	-	\$127,636.00
<b>Cost Adjustments</b>						
TRANSFERS OUT	<i>DISA</i>	(\$236,361.83)				
<b>Cost Adjustments Subtotal</b>		-	-	-	-	-
<b>Reallocate Admin</b>			-	\$478,463.56	-	\$52,009.02
<b>Functional Costs</b>		\$3,017,073.55	-	\$1,652,667.07	-	\$179,645.02

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

**200 Maintenance Projects  
 Schedule 10.5**

**Service to Service Costs**

Department	First Incoming	Second Incoming	New Government				
			Center	New Courthouse	Health Campus	Sierra Way	Kimball Building
104-County Administrative Office	\$3,582.99	\$1,019.10	\$69.66	\$5.43	\$36.58	-	\$2.40
113-Facilities Management	\$92.11	\$25.13	\$1.77	\$0.14	\$0.93	-	\$0.06
114-Information Technology Department (ITD)	\$29,779.18	\$1,008.08	\$466.01	\$36.34	\$244.70	-	\$16.04
116-Central Services	\$19,303.52	\$2,353.54	\$327.81	\$25.57	\$172.13	-	\$11.28
117-Auditor-Controller-Treasurer-Tax Collector	\$20,621.08	\$364.27	\$317.64	\$24.77	\$166.79	-	\$10.93
<b>Subtotals</b>	<b>\$73,378.89</b>	<b>\$4,770.12</b>	<b>\$1,182.89</b>	<b>\$92.25</b>	<b>\$621.13</b>	<b>-</b>	<b>\$40.71</b>
<b>Functional Costs</b>	<b>\$3,017,073.55</b>		<b>\$45,667.32</b>	<b>\$3,561.53</b>	<b>\$23,979.69</b>		<b>\$1,571.84</b>
<b>Total Allocated Costs</b>	<b>\$3,095,222.56</b>		<b>\$46,850.21</b>	<b>\$3,653.78</b>	<b>\$24,600.82</b>		<b>\$1,612.56</b>

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

**200 Maintenance Projects  
Schedule 10.5**

**Service to Service Costs (continued)**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Atascadero Hospital</b>	<b>County Bank Building</b>	<b>Monterey Parking</b>	<b>Building 1200</b>	<b>Old Courthouse</b>
104-County Administrative Office	\$3,582.99	\$1,019.10	\$281.31	-	-	\$48.58	\$582.15
113-Facilities Management	\$92.11	\$25.13	\$7.17	-	-	\$1.24	\$14.83
114-Information Technology Department (ITD)	\$29,779.18	\$1,008.08	\$1,881.92	-	-	\$324.99	\$3,894.45
116-Central Services	\$19,303.52	\$2,353.54	\$1,323.83	-	-	\$228.61	\$2,739.52
117-Auditor-Controller-Treasurer-Tax Collector	\$20,621.08	\$364.27	\$1,282.77	-	-	\$221.52	\$2,654.55
<b>Subtotals</b>	<b>\$73,378.89</b>	<b>\$4,770.12</b>	<b>\$4,776.99</b>	<b>-</b>	<b>-</b>	<b>\$824.93</b>	<b>\$9,885.51</b>
<b>Functional Costs</b>	<b>\$3,017,073.55</b>		<b>\$184,423.82</b>			<b>\$31,847.86</b>	<b>\$381,646.51</b>
<b>Total Allocated Costs</b>	<b>\$3,095,222.56</b>		<b>\$189,200.81</b>			<b>\$32,672.79</b>	<b>\$391,532.02</b>

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

**200 Maintenance Projects  
 Schedule 10.5**

**Service to Service Costs (continued)**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Courthouse Annex</b>	<b>North County</b>	<b>Maint Projects</b>	<b>Longbranch</b>	<b>Not Allowed</b>
104-County Administrative Office	\$3,582.99	\$1,019.10	\$781.08	-	\$2,520.90	-	\$274.02
113-Facilities Management	\$92.11	\$25.13	\$19.90	-	\$64.22	-	\$6.98
114-Information Technology Department (ITD)	\$29,779.18	\$1,008.08	\$5,225.27	-	\$16,864.39	-	\$1,833.16
116-Central Services	\$19,303.52	\$2,353.54	\$3,675.67	-	\$11,863.12	-	\$1,289.52
117-Auditor-Controller-Treasurer-Tax Collector	\$20,621.08	\$364.27	\$3,561.67	-	\$11,495.18	-	\$1,249.53
<b>Subtotals</b>	<b>\$73,378.89</b>	<b>\$4,770.12</b>	<b>\$13,263.58</b>	<b>-</b>	<b>\$42,807.81</b>	<b>-</b>	<b>\$4,653.21</b>
<b>Functional Costs</b>	<b>\$3,017,073.55</b>		<b>\$512,062.88</b>		<b>\$1,652,667.07</b>		<b>\$179,645.02</b>
<b>Total Allocated Costs</b>	<b>\$3,095,222.56</b>		<b>\$525,326.46</b>		<b>\$1,695,474.88</b>		<b>\$184,298.23</b>

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

**200 Maintenance Projects  
Schedule 10.6.1**

**Detail Allocation - New Government Center**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	7,562	7.377%	\$3,450.87	-	\$3,450.87	-	\$3,450.87
111-County Counsel	9,442	9.211%	\$4,308.80	-	\$4,308.80	-	\$4,308.80
112-Human Resources	8,836	8.620%	\$4,032.26	-	\$4,032.26	-	\$4,032.26
113-Facilities Management	4,353	4.247%	\$1,986.47	-	\$1,986.47	-	\$1,986.47
116-Central Services	257	0.251%	\$117.28	-	\$117.28	-	\$117.28
117-Auditor-Controller-Treasurer-Tax Collector	23,278	22.709%	\$10,622.78	-	\$10,622.78	-	\$10,622.78
100-Board of Supervisors	11,907	11.616%	\$5,433.69	-	\$5,433.69	\$17.62	\$5,451.31
109-Assessor	22,087	21.547%	\$10,079.27	-	\$10,079.27	\$32.69	\$10,111.97
110-Clerk	12,169	11.872%	\$5,553.25	-	\$5,553.25	\$18.01	\$5,571.26
138-Emergency Services	1,937	1.890%	\$883.94	-	\$883.94	\$2.87	\$886.81
405-Public Works	678	0.661%	\$309.40	-	\$309.40	\$1.00	\$310.40
<b>Subtotals</b>	<b>102,506</b>	<b>100.000%</b>	<b>\$46,778.01</b>	<b>-</b>	<b>\$46,778.01</b>	<b>\$72.20</b>	<b>\$46,850.21</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$46,778.01</b>		<b>\$46,850.21</b>

Allocation Basis: Square Footage

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

**200 Maintenance Projects  
 Schedule 10.6.2**

**Detail Allocation - New Courthouse**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	1,108	1.847%	\$67.37	-	\$67.37	-	\$67.37
116-Central Services	4,252	7.087%	\$258.54	-	\$258.54	-	\$258.54
135-Public Defender	226	0.377%	\$13.74	-	\$13.74	\$0.02	\$13.76
139-Probation	1,789	2.982%	\$108.78	-	\$108.78	\$0.18	\$108.96
142-Planning	8,365	13.942%	\$508.62	-	\$508.62	\$0.86	\$509.48
999-Other	44,259	73.766%	\$2,691.10	-	\$2,691.10	\$4.56	\$2,695.66
<b>Subtotals</b>	<b>59,999</b>	<b>100.000%</b>	<b>\$3,648.15</b>	<b>-</b>	<b>\$3,648.15</b>	<b>\$5.63</b>	<b>\$3,653.78</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$3,648.15</b>		<b>\$3,653.78</b>

Allocation Basis: Square Footage



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

**200 Maintenance Projects  
 Schedule 10.6.3**

**Detail Allocation - Health Campus**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	1,859	2.634%	\$647.08	-	\$647.08	-	\$647.08
116-Central Services	3,452	4.892%	\$1,201.57	-	\$1,201.57	-	\$1,201.57
160-Public Health	30,029	42.554%	\$10,452.47	-	\$10,452.47	\$17.45	\$10,469.92
166-Behavioral Health	33,982	48.156%	\$11,828.43	-	\$11,828.43	\$19.74	\$11,848.17
375-Driving Under the Influence	1,245	1.764%	\$433.36	-	\$433.36	\$0.72	\$434.08
<b>Subtotals</b>	<b>70,567</b>	<b>100.000%</b>	<b>\$24,562.90</b>	<b>-</b>	<b>\$24,562.90</b>	<b>\$37.91</b>	<b>\$24,600.82</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$24,562.90</b>		<b>\$24,600.82</b>

**Allocation Basis: Square Footage**

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

**200 Maintenance Projects**  
**Schedule 10.6.4**

**Detail Allocation - Sierra Way**

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

Allocation Basis: Square Footage

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

**200 Maintenance Projects  
 Schedule 10.6.5**

**Detail Allocation - Kimball Building**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	120	0.675%	\$10.86	-	\$10.86	-	\$10.86
113-Facilities Management	3,979	22.366%	\$360.12	-	\$360.12	-	\$360.12
117-Auditor-Controller-Treasurer-Tax Collector	1,823	10.247%	\$164.99	-	\$164.99	-	\$164.99
305-Parks	3,148	17.695%	\$284.91	-	\$284.91	\$0.66	\$285.57
405-Public Works	4,121	23.165%	\$372.97	-	\$372.97	\$0.86	\$373.83
999-Other	2,670	15.008%	\$241.65	-	\$241.65	\$0.56	\$242.21
222-Community Parks	1,929	10.843%	\$174.58	-	\$174.58	\$0.40	\$174.99
<b>Subtotals</b>	<b>17,790</b>	<b>100.000%</b>	<b>\$1,610.07</b>	<b>-</b>	<b>\$1,610.07</b>	<b>\$2.49</b>	<b>\$1,612.56</b>
<b>Direct Billed</b>						<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>					<b>\$1,610.07</b>		<b>\$1,612.56</b>

Allocation Basis: Square Footage

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

**200 Maintenance Projects  
 Schedule 10.6.6**

**Detail Allocation - Atascadero Hospital**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
160-Public Health	1,647	12.055%	\$22,773.64	-	\$22,773.64	\$35.15	\$22,808.79
166-Behavioral Health	12,015	87.945%	\$166,135.59	-	\$166,135.59	\$256.43	\$166,392.02
<b>Subtotals</b>	<b>13,662</b>	<b>100.000%</b>	<b>\$188,909.23</b>	<b>-</b>	<b>\$188,909.23</b>	<b>\$291.58</b>	<b>\$189,200.81</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$188,909.23</b>		<b>\$189,200.81</b>

Allocation Basis: Square Footage

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

**200 Maintenance Projects**  
**Schedule 10.6.7**

**Detail Allocation - County Bank Building**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
116-Central Services	4,192	46.864%	-	-	-	-	-
405-Public Works	4,753	53.136%	-	-	-	-	-
<b>Subtotals</b>	<b>8,945</b>	<b>100.000%</b>	-	-	-	-	-
<b>Direct Billed</b>						-	-
<b>Total Full Functional Cost</b>						-	-

Allocation Basis: Square Footage

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

**200 Maintenance Projects**  
**Schedule 10.6.8**

**Detail Allocation - Monterey Parking**

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

Allocation Basis: Number of Spaces

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

**200 Maintenance Projects  
 Schedule 10.6.9**

**Detail Allocation - Building 1200**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
111-County Counsel	342	0.671%	\$218.85	-	\$218.85	-	\$218.85
112-Human Resources	120	0.235%	\$76.79	-	\$76.79	-	\$76.79
113-Facilities Management	19,786	38.811%	\$12,661.19	-	\$12,661.19	-	\$12,661.19
114-Information Technology Department (ITD)	1,232	2.417%	\$788.37	-	\$788.37	-	\$788.37
117-Auditor-Controller-Treasurer-Tax Collector	2,381	4.670%	\$1,523.62	-	\$1,523.62	-	\$1,523.62
109-Assessor	395	0.775%	\$252.76	-	\$252.76	\$0.73	\$253.50
110-Clerk	5,821	11.418%	\$3,724.90	-	\$3,724.90	\$10.81	\$3,735.70
132-District Attorney	638	1.251%	\$408.26	-	\$408.26	\$1.18	\$409.45
136-Sheriff	305	0.598%	\$195.17	-	\$195.17	\$0.57	\$195.74
137-Animal Services	259	0.508%	\$165.74	-	\$165.74	\$0.48	\$166.22
138-Emergency Services	2,975	5.836%	\$1,903.72	-	\$1,903.72	\$5.52	\$1,909.25
139-Probation	299	0.587%	\$191.33	-	\$191.33	\$0.56	\$191.89
142-Planning	632	1.240%	\$404.42	-	\$404.42	\$1.17	\$405.59
160-Public Health	7,598	14.904%	\$4,862.01	-	\$4,862.01	\$14.11	\$4,876.12
305-Parks	120	0.235%	\$76.79	-	\$76.79	\$0.22	\$77.01
377-Library	3,101	6.083%	\$1,984.35	-	\$1,984.35	\$5.76	\$1,990.11
405-Public Works	1,200	2.354%	\$767.89	-	\$767.89	\$2.23	\$770.12
999-Other	3,776	7.407%	\$2,416.29	-	\$2,416.29	\$7.01	\$2,423.30
<b>Subtotals</b>	<b>50,980</b>	<b>100.000%</b>	<b>\$32,622.44</b>	<b>-</b>	<b>\$32,622.44</b>	<b>\$50.35</b>	<b>\$32,672.79</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$32,622.44</b>		<b>\$32,672.79</b>

Allocation Basis: Square Footage

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

**200 Maintenance Projects  
 Schedule 10.6.10**

**Detail Allocation - Old Courthouse**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	<b>24,165</b>	37.820%	\$147,848.66	-	\$147,848.66	-	\$147,848.66
132-District Attorney	<b>1,238</b>	1.938%	\$7,574.45	-	\$7,574.45	\$18.80	\$7,593.25
142-Planning	<b>19,104</b>	29.899%	\$116,883.96	-	\$116,883.96	\$290.14	\$117,174.10
405-Public Works	<b>19,388</b>	30.344%	\$118,621.55	-	\$118,621.55	\$294.46	\$118,916.01
<b>Subtotals</b>	<b>63,895</b>	100.000%	\$390,928.62	-	\$390,928.62	\$603.40	\$391,532.02
<b>Direct Billed</b>						-	-
<b>Total Full Functional Cost</b>					\$390,928.62		\$391,532.02

**Allocation Basis: Square Footage**



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

**200 Maintenance Projects**  
**Schedule 10.6.11**

**Detail Allocation - Courthouse Annex**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	1,192	2.588%	\$13,573.83	-	\$13,573.83	-	\$13,573.83
116-Central Services	2,335	5.069%	\$26,589.67	-	\$26,589.67	-	\$26,589.67
132-District Attorney	29,269	63.544%	\$333,298.98	-	\$333,298.98	\$557.11	\$333,856.08
136-Sheriff	1,320	2.866%	\$15,031.42	-	\$15,031.42	\$25.12	\$15,056.55
405-Public Works	3,449	7.488%	\$39,275.28	-	\$39,275.28	\$65.65	\$39,340.93
999-Other	8,496	18.445%	\$96,747.69	-	\$96,747.69	\$161.71	\$96,909.40
<b>Subtotals</b>	<b>46,061</b>	<b>100.000%</b>	<b>\$524,516.87</b>	<b>-</b>	<b>\$524,516.87</b>	<b>\$809.59</b>	<b>\$525,326.46</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$524,516.87</b>		<b>\$525,326.46</b>

Allocation Basis: Square Footage

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

**200 Maintenance Projects**  
**Schedule 10.6.12**

**Detail Allocation - North County**

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

Allocation Basis: Square Footage

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

**200 Maintenance Projects  
Schedule 10.6.13**

**Detail Allocation - Maint Projects**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	4,643	0.395%	\$6,693.88	-	\$6,693.88	-	\$6,693.88
114-Information Technology Department (ITD)	30,308	2.581%	\$43,695.43	-	\$43,695.43	-	\$43,695.43
116-Central Services	131,552	11.204%	\$189,660.23	-	\$189,660.23	-	\$189,660.23
136-Sheriff	249,776	21.272%	\$360,105.10	-	\$360,105.10	\$647.66	\$360,752.76
140-County Fire	250,435	21.328%	\$361,054.57	-	\$361,054.57	\$649.37	\$361,703.94
160-Public Health	4,875	0.415%	\$7,028.47	-	\$7,028.47	\$12.64	\$7,041.11
166-Behavioral Health	15,291	1.302%	\$22,045.40	-	\$22,045.40	\$39.65	\$22,085.05
180-Social Services	89,060	7.585%	\$128,398.66	-	\$128,398.66	\$230.93	\$128,629.59
245-Roads	5,414	0.461%	\$7,806.03	-	\$7,806.03	\$14.04	\$7,820.07
305-Parks	135,790	11.564%	\$195,770.21	-	\$195,770.21	\$352.10	\$196,122.31
377-Library	698	0.059%	\$1,005.68	(\$697.56)	\$308.12	\$1.81	\$309.93
405-Public Works	17,761	1.513%	\$25,605.56	-	\$25,605.56	\$46.05	\$25,651.62
999-Other	15,493	1.319%	\$22,335.78	-	\$22,335.78	\$40.17	\$22,375.95
222-Community Parks	223,108	19.001%	\$321,656.95	-	\$321,656.95	\$578.51	\$322,235.46
<b>Subtotals</b>	<b>1,174,203</b>	<b>100.000%</b>	<b>\$1,692,861.94</b>	<b>(\$697.56)</b>	<b>\$1,692,164.38</b>	<b>\$2,612.94</b>	<b>\$1,694,777.32</b>
<b>Direct Billed</b>					<b>\$697.56</b>		<b>\$697.56</b>
<b>Total Full Functional Cost</b>					<b>\$1,692,861.94</b>		<b>\$1,695,474.88</b>

Allocation Basis: Actual Costs

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

**200 Maintenance Projects  
 Schedule 10.6.14**

**Detail Allocation - Longbranch**

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

Allocation Basis: Square Footage

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

**200 Maintenance Projects  
Schedule 10.7**

**Summary of Allocated Costs**

Department	Total	New Government					
		Maint Projects	Center	New Courthouse	Health Campus	Sierra Way	Kimball Building
104-County Administrative Office	\$3,450.87	-	\$3,450.87	-	-	-	-
111-County Counsel	\$4,527.65	-	\$4,308.80	-	-	-	-
112-Human Resources	\$4,119.91	-	\$4,032.26	-	-	-	\$10.86
113-Facilities Management	\$35,989.93	\$6,693.88	\$1,986.47	\$67.37	\$647.08	-	\$360.12
114-Information Technology Department (ITD)	\$192,332.46	\$43,695.43	-	-	-	-	-
116-Central Services	\$217,827.28	\$189,660.23	\$117.28	\$258.54	\$1,201.57	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$12,311.39	-	\$10,622.78	-	-	-	\$164.99
<b>Subtotal for CSD</b>	<b>\$470,559.49</b>	<b>\$240,049.54</b>	<b>\$24,518.46</b>	<b>\$325.91</b>	<b>\$1,848.65</b>	<b>-</b>	<b>\$535.97</b>
100-Board of Supervisors	\$5,451.31	-	\$5,451.31	-	-	-	-
109-Assessor	\$10,365.46	-	\$10,111.97	-	-	-	-
110-Clerk	\$9,306.97	-	\$5,571.26	-	-	-	-
132-District Attorney	\$341,858.78	-	-	-	-	-	-
135-Public Defender	\$13.76	-	-	\$13.76	-	-	-
136-Sheriff	\$376,005.04	\$360,752.76	-	-	-	-	-
137-Animal Services	\$166.22	-	-	-	-	-	-
138-Emergency Services	\$2,796.05	-	\$886.81	-	-	-	-
139-Probation	\$300.85	-	-	\$108.96	-	-	-
140-County Fire	\$361,703.94	\$361,703.94	-	-	-	-	-
142-Planning	\$118,089.18	-	-	\$509.48	-	-	-
160-Public Health	\$45,195.94	\$7,041.11	-	-	\$10,469.92	-	-
166-Behavioral Health	\$200,325.24	\$22,085.05	-	-	\$11,848.17	-	-
180-Social Services	\$128,629.59	\$128,629.59	-	-	-	-	-
245-Roads	\$7,820.07	\$7,820.07	-	-	-	-	-
305-Parks	\$196,484.89	\$196,122.31	-	-	-	-	\$285.57
375-Driving Under the Influence	\$434.08	-	-	-	\$434.08	-	-
377-Library	\$2,300.04	\$309.93	-	-	-	-	-
405-Public Works	\$185,362.91	\$25,651.62	\$310.40	-	-	-	\$373.83

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

**200 Maintenance Projects  
 Schedule 10.7**

**Summary of Allocated Costs (continued)**

Department	Total	New Government					Sierra Way	Kimball Building
		Maint Projects	Center	New Courthouse	Health Campus			
999-Other	\$124,646.52	\$22,375.95	-	\$2,695.66	-	-	\$242.21	
222-Community Parks	\$322,410.45	\$322,235.46	-	-	-	-	\$174.99	
<b>Totals</b>	<b>\$2,910,226.77</b>	<b>\$1,694,777.32</b>	<b>\$46,850.21</b>	<b>\$3,653.78</b>	<b>\$24,600.82</b>	-	<b>\$1,612.56</b>	
<b>Direct Billed</b>	<b>\$697.56</b>	<b>\$697.56</b>	-	-	-	-	-	
<b>Total Full Functional Cost</b>	<b>\$2,910,924.33</b>	<b>\$1,695,474.88</b>	<b>\$46,850.21</b>	<b>\$3,653.78</b>	<b>\$24,600.82</b>	-	<b>\$1,612.56</b>	
<b>Less Direct Billed</b>	<b>(\$697.56)</b>	<b>(\$697.56)</b>	-	-	-	-	-	
<b>Less CSD Amounts</b>	<b>(\$470,559.49)</b>	<b>(\$240,049.54)</b>	<b>(\$24,518.46)</b>	<b>(\$325.91)</b>	<b>(\$1,848.65)</b>	-	<b>(\$535.97)</b>	
<b>Total Receiving Department Allocation</b>	<b>\$2,439,667.28</b>	<b>\$1,454,727.78</b>	<b>\$22,331.76</b>	<b>\$3,327.87</b>	<b>\$22,752.17</b>	-	<b>\$1,076.59</b>	

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

**200 Maintenance Projects  
Schedule 10.7**

**Summary of Allocated Costs (continued)**

Department	Total	Atascadero Hospital	County Bank Building	Monterey Parking	Building 1200	Old Courthouse	Courthouse Annex
104-County Administrative Office	\$3,450.87	-	-	-	-	-	-
111-County Counsel	\$4,527.65	-	-	-	\$218.85	-	-
112-Human Resources	\$4,119.91	-	-	-	\$76.79	-	-
113-Facilities Management	\$35,989.93	-	-	-	\$12,661.19	-	\$13,573.83
114-Information Technology Department (ITD)	\$192,332.46	-	-	-	\$788.37	\$147,848.66	-
116-Central Services	\$217,827.28	-	-	-	-	-	\$26,589.67
117-Auditor-Controller-Treasurer-Tax Collector	\$12,311.39	-	-	-	\$1,523.62	-	-
<b>Subtotal for CSD</b>	<b>\$470,559.49</b>	-	-	-	<b>\$15,268.81</b>	<b>\$147,848.66</b>	<b>\$40,163.50</b>
100-Board of Supervisors	\$5,451.31	-	-	-	-	-	-
109-Assessor	\$10,365.46	-	-	-	\$253.50	-	-
110-Clerk	\$9,306.97	-	-	-	\$3,735.70	-	-
132-District Attorney	\$341,858.78	-	-	-	\$409.45	\$7,593.25	\$333,856.08
135-Public Defender	\$13.76	-	-	-	-	-	-
136-Sheriff	\$376,005.04	-	-	-	\$195.74	-	\$15,056.55
137-Animal Services	\$166.22	-	-	-	\$166.22	-	-
138-Emergency Services	\$2,796.05	-	-	-	\$1,909.25	-	-
139-Probation	\$300.85	-	-	-	\$191.89	-	-
140-County Fire	\$361,703.94	-	-	-	-	-	-
142-Planning	\$118,089.18	-	-	-	\$405.59	\$117,174.10	-
160-Public Health	\$45,195.94	\$22,808.79	-	-	\$4,876.12	-	-
166-Behavioral Health	\$200,325.24	\$166,392.02	-	-	-	-	-
180-Social Services	\$128,629.59	-	-	-	-	-	-
245-Roads	\$7,820.07	-	-	-	-	-	-
305-Parks	\$196,484.89	-	-	-	\$77.01	-	-
375-Driving Under the Influence	\$434.08	-	-	-	-	-	-
377-Library	\$2,300.04	-	-	-	\$1,990.11	-	-
405-Public Works	\$185,362.91	-	-	-	\$770.12	\$118,916.01	\$39,340.93

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

**200 Maintenance Projects  
 Schedule 10.7**

**Summary of Allocated Costs (continued)**

Department	Total	Atascadero Hospital	County Bank Building	Monterey Parking	Building 1200	Old Courthouse	Courthouse Annex
999-Other	\$124,646.52	-	-	-	\$2,423.30	-	\$96,909.40
222-Community Parks	\$322,410.45	-	-	-	-	-	-
<b>Totals</b>	<b>\$2,910,226.77</b>	<b>\$189,200.81</b>	<b>-</b>	<b>-</b>	<b>\$32,672.79</b>	<b>\$391,532.02</b>	<b>\$525,326.46</b>
<b>Direct Billed</b>	<b>\$697.56</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$2,910,924.33</b>	<b>\$189,200.81</b>	<b>-</b>	<b>-</b>	<b>\$32,672.79</b>	<b>\$391,532.02</b>	<b>\$525,326.46</b>
<b>Less Direct Billed</b>	<b>(\$697.56)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less CSD Amounts</b>	<b>(\$470,559.49)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$15,268.81)</b>	<b>(\$147,848.66)</b>	<b>(\$40,163.50)</b>
<b>Total Receiving Department Allocation</b>	<b>\$2,439,667.28</b>	<b>\$189,200.81</b>	<b>-</b>	<b>-</b>	<b>\$17,403.98</b>	<b>\$243,683.36</b>	<b>\$485,162.96</b>



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

**200 Maintenance Projects  
Schedule 10.7**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>North County</b>	<b>Longbranch</b>	<b>Not Allowed</b>
104-County Administrative Office	\$3,450.87	-	-	-
111-County Counsel	\$4,527.65	-	-	-
112-Human Resources	\$4,119.91	-	-	-
113-Facilities Management	\$35,989.93	-	-	-
114-Information Technology Department (ITD)	\$192,332.46	-	-	-
116-Central Services	\$217,827.28	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$12,311.39	-	-	-
<b>Subtotal for CSD</b>	<b>\$470,559.49</b>	-	-	-
100-Board of Supervisors	\$5,451.31	-	-	-
109-Assessor	\$10,365.46	-	-	-
110-Clerk	\$9,306.97	-	-	-
132-District Attorney	\$341,858.78	-	-	-
135-Public Defender	\$13.76	-	-	-
136-Sheriff	\$376,005.04	-	-	-
137-Animal Services	\$166.22	-	-	-
138-Emergency Services	\$2,796.05	-	-	-
139-Probation	\$300.85	-	-	-
140-County Fire	\$361,703.94	-	-	-
142-Planning	\$118,089.18	-	-	-
160-Public Health	\$45,195.94	-	-	-
166-Behavioral Health	\$200,325.24	-	-	-
180-Social Services	\$128,629.59	-	-	-
245-Roads	\$7,820.07	-	-	-
305-Parks	\$196,484.89	-	-	-
375-Driving Under the Influence	\$434.08	-	-	-
377-Library	\$2,300.04	-	-	-
405-Public Works	\$185,362.91	-	-	-

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

**200 Maintenance Projects  
 Schedule 10.7**

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>North County</b>	<b>Longbranch</b>	<b>Not Allowed</b>
999-Other	\$124,646.52	-	-	-
222-Community Parks	\$322,410.45	-	-	-
<b>Totals</b>	<b>\$2,910,226.77</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Billed</b>	<b>\$697.56</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$2,910,924.33</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less Direct Billed</b>	<b>(\$697.56)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less CSD Amounts</b>	<b>(\$470,559.49)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Receiving Department Allocation</b>	<b>\$2,439,667.28</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**118 Talent Development**  
**Schedule 11.1**

**Narrative**

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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 11.2**

**Revenue Reconciliation**

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$23,508.00	\$23,508.00	-	-	
	<b>Total for C/A</b>	<b>\$23,508.00</b>	<b>\$23,508.00</b>	-	-	
REV	Revenues	-	-	-	-	
	<b>Total for REV</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

<b>Total per Books</b>	<b>\$23,508.00</b>
<b>Less General Government</b>	<b>-</b>
<b>Less Off the Top</b>	<b>(\$23,508.00)</b>
<b>Less Direct Billed</b>	<b>-</b>
<b>Difference</b>	<b>-</b>

Fiscal Year FY2021-22  
For use in Year 2023-24

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

Date Printed: 6/5/2023

**118 Talent Development  
Schedule 11.3**

**Labor Distribution Summary**

**No Labor Distribution**

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

**118 Talent Development  
 Schedule 11.4**

**Schedule of costs to be allocated**

	Amount	General & Admin	Countywide Training	Not Allowed
<i>Total %</i>			100.000%	0.000%
<b>Wages and Benefits</b>				
Salaries	\$223,721.23	-	\$223,721.23	-
Benefits	-	-	-	-
<b>Wages and Benefits Subtotal</b>	<b>\$223,721.23</b>	<b>-</b>	<b>\$223,721.23</b>	<b>-</b>
<b>Service And Supplies</b>	<b>DIST</b>			
SERVICES & SUPPLIES	PROP \$369,100.57	-	\$369,100.57	-
REVENUE	PROP (\$23,508.00)	-	(\$23,508.00)	-
<b>Services and Supplies Subtotal</b>	<b>\$345,592.57</b>	<b>-</b>	<b>\$345,592.57</b>	<b>-</b>
<b>Cost Adjustments</b>				
<b>Cost Adjustments Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Reallocate Admin		-	-	-
<b>Functional Costs</b>	<b>\$569,313.80</b>	<b>-</b>	<b>\$569,313.80</b>	<b>-</b>

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

**118 Talent Development  
 Schedule 11.5**

**Service to Service Costs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Countywide Training</b>	<b>Not Allowed</b>
104-County Administrative Office	\$731.66	\$193.10	\$924.76	-
112-Human Resources	\$2,016.81	\$114.82	\$2,131.64	-
114-Information Technology Department (ITD)	\$5,865.64	\$214.78	\$6,080.42	-
117-Auditor-Controller-Treasurer-Tax Collector	\$4,670.34	\$82.41	\$4,752.75	-
118-Talent Development	-	\$422.02	\$422.02	-
<b>Subtotals</b>	<b>\$13,284.46</b>	<b>\$1,027.13</b>	<b>\$14,311.58</b>	<b>-</b>
<b>Functional Costs</b>	<b>\$569,313.80</b>		<b>\$569,313.80</b>	
<b>Total Allocated Costs</b>	<b>\$583,625.38</b>		<b>\$583,625.38</b>	

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

**118 Talent Development  
Schedule 11.6.1**

**Detail Allocation - Countywide Training**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	15	0.543%	\$3,165.15	-	\$3,165.15	-	\$3,165.15
111-County Counsel	21	0.761%	\$4,431.21	-	\$4,431.21	-	\$4,431.21
112-Human Resources	45	1.630%	\$9,495.44	-	\$9,495.44	-	\$9,495.44
113-Facilities Management	48	1.739%	\$10,128.47	-	\$10,128.47	-	\$10,128.47
114-Information Technology Department (ITD)	78	2.825%	\$16,458.77	-	\$16,458.77	-	\$16,458.77
116-Central Services	16	0.580%	\$3,376.16	-	\$3,376.16	-	\$3,376.16
117-Auditor-Controller-Treasurer-Tax Collector	60	2.173%	\$12,660.59	-	\$12,660.59	-	\$12,660.59
118-Talent Development	2	0.072%	\$422.02	-	\$422.02	-	\$422.02
100-Board of Supervisors	13	0.471%	\$2,743.13	-	\$2,743.13	\$5.39	\$2,748.52
109-Assessor	76	2.753%	\$16,036.75	-	\$16,036.75	\$31.53	\$16,068.28
110-Clerk	23	0.833%	\$4,853.23	-	\$4,853.23	\$9.54	\$4,862.77
132-District Attorney	110	3.984%	\$23,211.09	-	\$23,211.09	\$45.63	\$23,256.72
134-Child Support Services	26	0.942%	\$5,486.26	-	\$5,486.26	\$10.79	\$5,497.04
136-Sheriff	416	15.067%	\$87,780.11	-	\$87,780.11	\$172.57	\$87,952.68
137-Animal Services	15	0.543%	\$3,165.15	-	\$3,165.15	\$6.22	\$3,171.37
138-Emergency Services	8	0.290%	\$1,688.08	-	\$1,688.08	\$3.32	\$1,691.40
139-Probation	149	5.397%	\$31,440.47	-	\$31,440.47	\$61.81	\$31,502.28
141-Ag Commissioner	52	1.883%	\$10,972.51	-	\$10,972.51	\$21.57	\$10,994.08
142-Planning	107	3.875%	\$22,578.06	-	\$22,578.06	\$44.39	\$22,622.44
160-Public Health	228	8.258%	\$48,110.25	-	\$48,110.25	\$94.58	\$48,204.83
166-Behavioral Health	299	10.829%	\$63,091.95	-	\$63,091.95	\$124.04	\$63,215.99
180-Social Services	490	17.747%	\$103,394.84	-	\$103,394.84	\$203.27	\$103,598.11
184-Law Enforcement Medical Care	1	0.036%	\$211.01	-	\$211.01	\$0.41	\$211.42
186-Veteran's Services	8	0.290%	\$1,688.08	-	\$1,688.08	\$3.32	\$1,691.40
215-Farm Advisor	6	0.217%	\$1,266.06	-	\$1,266.06	\$2.49	\$1,268.55
305-Parks	28	1.014%	\$5,908.28	-	\$5,908.28	\$11.62	\$5,919.89
375-Driving Under the Influence	7	0.254%	\$1,477.07	-	\$1,477.07	\$2.90	\$1,479.97



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

**118 Talent Development  
 Schedule 11.6.1**

**Detail Allocation - Countywide Training (continued)**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
377-Library	78	2.825%	\$16,458.77	-	\$16,458.77	\$32.36	\$16,491.13
405-Public Works	233	8.439%	\$49,165.30	-	\$49,165.30	\$96.66	\$49,261.96
407-Fleet	13	0.471%	\$2,743.13	-	\$2,743.13	\$5.39	\$2,748.52
425-Airports	20	0.724%	\$4,220.20	-	\$4,220.20	\$8.30	\$4,228.49
427-Golf Courses	19	0.688%	\$4,009.19	-	\$4,009.19	\$7.88	\$4,017.07
720-APCD	21	0.761%	\$4,431.21	-	\$4,431.21	\$8.71	\$4,439.92
222-Community Parks	28	1.014%	\$5,908.28	-	\$5,908.28	\$11.62	\$5,919.89
119-Communication and Outreach	1	0.036%	\$211.01	-	\$211.01	\$0.41	\$211.42
205-Groundwater Sustainability	1	0.036%	\$211.01	-	\$211.01	\$0.41	\$211.42
<b>Subtotals</b>	<b>2,761</b>	<b>100.000%</b>	<b>\$582,598.26</b>	<b>-</b>	<b>\$582,598.26</b>	<b>\$1,027.13</b>	<b>\$583,625.38</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$582,598.26</b>		<b>\$583,625.38</b>

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 11.7**

**Summary of Allocated Costs**

Department	Total	Countywide	
		Training	Not Allowed
104-County Administrative Office	\$3,165.15	\$3,165.15	-
111-County Counsel	\$4,431.21	\$4,431.21	-
112-Human Resources	\$9,495.44	\$9,495.44	-
113-Facilities Management	\$10,128.47	\$10,128.47	-
114-Information Technology Department (ITD)	\$16,458.77	\$16,458.77	-
116-Central Services	\$3,376.16	\$3,376.16	-
117-Auditor-Controller-Treasurer-Tax Collector	\$12,660.59	\$12,660.59	-
118-Talent Development	\$422.02	\$422.02	-
<b>Subtotal for CSD</b>	<b>\$60,137.81</b>	<b>\$60,137.81</b>	<b>-</b>
100-Board of Supervisors	\$2,748.52	\$2,748.52	-
109-Assessor	\$16,068.28	\$16,068.28	-
110-Clerk	\$4,862.77	\$4,862.77	-
132-District Attorney	\$23,256.72	\$23,256.72	-
134-Child Support Services	\$5,497.04	\$5,497.04	-
136-Sheriff	\$87,952.68	\$87,952.68	-
137-Animal Services	\$3,171.37	\$3,171.37	-
138-Emergency Services	\$1,691.40	\$1,691.40	-
139-Probation	\$31,502.28	\$31,502.28	-
141-Ag Commissioner	\$10,994.08	\$10,994.08	-
142-Planning	\$22,622.44	\$22,622.44	-
160-Public Health	\$48,204.83	\$48,204.83	-
166-Behavioral Health	\$63,215.99	\$63,215.99	-
180-Social Services	\$103,598.11	\$103,598.11	-
184-Law Enforcement Medical Care	\$211.42	\$211.42	-
186-Veteran's Services	\$1,691.40	\$1,691.40	-
215-Farm Advisor	\$1,268.55	\$1,268.55	-
305-Parks	\$5,919.89	\$5,919.89	-

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

**118 Talent Development  
 Schedule 11.7**

**Summary of Allocated Costs (continued)**

Department	Total	Countywide	
		Training	Not Allowed
375-Driving Under the Influence	\$1,479.97	\$1,479.97	-
377-Library	\$16,491.13	\$16,491.13	-
405-Public Works	\$49,261.96	\$49,261.96	-
407-Fleet	\$2,748.52	\$2,748.52	-
425-Airports	\$4,228.49	\$4,228.49	-
427-Golf Courses	\$4,017.07	\$4,017.07	-
720-APCD	\$4,439.92	\$4,439.92	-
222-Community Parks	\$5,919.89	\$5,919.89	-
119-Communication and Outreach	\$211.42	\$211.42	-
205-Groundwater Sustainability	\$211.42	\$211.42	-
<b>Totals</b>	<b>\$583,625.38</b>	<b>\$583,625.38</b>	<b>-</b>
<b>Direct Billed</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$583,625.38</b>	<b>\$583,625.38</b>	<b>-</b>
<b>Less Direct Billed</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less CSD Amounts</b>	<b>(\$60,137.81)</b>	<b>(\$60,137.81)</b>	<b>-</b>
<b>Total Receiving Department Allocation</b>	<b>\$523,487.57</b>	<b>\$523,487.57</b>	<b>-</b>

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 2020-2021	ACQUISITIONS DURING FYE 2021-2022	DISPOSALS DURING FYE 2021-2022	RECLASSIFICATIONS DURING FYE 2021-2022	DEPRECIABLE BUILDINGS FYE 2021-2022
Multiple Use Buildings	60,442,795	241,072	-	-	60,683,866
Single Department Use Buildings	50,335,566	1,053,736	43,100	662,684	52,008,886
Vacant Libraries	-	-	-	-	-
Leased to Tenants	1,563,707	-	-	-	1,563,707
Enterprise and ISF	47,654,377	0	57,984	(196,053)	47,400,341
Other Funded, Department Owned	28,154,600	-	-	(466,631)	27,687,968
Social Services Building	7,938,381	-	-	-	7,938,381
Grant and Public Facilities Fees Funding	53,058,803	-	-	-	53,058,803
	<b>249,148,228</b>	<b>1,294,808</b>	<b>101,084</b>	<b>0</b>	<b>250,341,952</b>
Structures					
Single Department	8,274,059	533,977	42,176	0	8,765,860
Enterprise and ISF	83,473,540	14,658,321	1,758,954	-	96,372,908
Not Included in CCAP (Other funded)	18,973,862	332,840	346,805	-	18,959,897
	<b>111,326,926</b>	<b>15,525,138</b>	<b>2,147,934</b>	<b>-</b>	<b>124,098,664</b>

For the New Government Center, interest expense and issuance costs have been added to depreciation for allocation to the departments occupying the building. The total amount allocated in 2021-2022 is \$1,127,337 which includes depreciation (\$710,660) plus interest (\$412,125) and issuance costs (\$4,552). Please see Appendix C-2 for a schedule with calculations.

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

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

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

Class(es)	Grouping	FYE2021	Acquisitions	Transfers	Retirements	FYE2021
4000	Computing Assets	4,781,659.18	307,145.46	-	(744,294.19)	4,344,510.45
4100	Software	9,640,635.94	544,223.58	-	(823,583.96)	9,361,275.56
5000-5902	Other Assets	8,392,646.49	1,126,999.26	-	(337,102.87)	9,182,542.88

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, 2022 are as follows (in thousands):

<u>Trust</u>	<u>Insured</u>	<u>IBNR/Claims Payable</u>	<u>Reserve Category Catastrophic</u>
1. Self-insured Liability	3,518	1,463	3,759
2. Workers' Compensation	14,028	3,251	1,363
3. Unemployment Insurance	-0-	-0-	339
4. Dental Plan	-0-	-0-	739

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

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

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

In FY 2020-21 the SLO County Information Technology department eliminated the Storage function and Groupware function as well as the fees that were directly billed to departments for these services. There had been issues with identifying and allocating these costs to departments appropriately. A review of all the ITD fees was conducted and improvements will be implemented in FY 2022-23 actuals. However, because of old methodology used in FY 2021-22 several departments that were billed for the Wintel and Countywide Projects function were overcharged. This is reflected as negative allocations to these departments in that function.

**San Luis Obispo County  
Space Utilization Report  
As of 6/30/2022**

Location	Org	Description Square Ft	Percent	Total Square Footage
San Luis Obispo	<b>New Government Center 1055 Monterey</b>			<b>102,506</b>
	100	11,907	11.62%	
	109	22,087	21.55%	
	110	12,169	11.87%	
	138	1,937	1.89%	
	405	678	0.66%	
	116	257	0.25%	
	113	4,353	4.25%	
	112	8,836	8.62%	
	111	9,442	9.21%	
	117	23,278	22.71%	
	104	7,562	7.38%	
<b>Total</b>		<b>102,506</b>	<b>100.00%</b>	
San Luis Obispo	<b>Old County Courthouse 976 Osos</b>			<b>63,895</b>
	132	1,238	1.94%	
	142	19,104	29.90%	
	405	19,388	30.34%	
	114	24,165	37.82%	
<b>Total</b>		<b>63,895</b>	<b>100.00%</b>	
San Luis Obispo	<b>Courthouse Annex 1035 Palm St</b>			<b>46,061</b>
	113	1,192	2.59%	
	116	2,335	5.07%	
	132	29,269	63.54%	
	136	1,320	2.87%	
	405	3,449	7.49%	
	999	8,496	18.45%	
<b>Total</b>		<b>46,061</b>	<b>100.00%</b>	
San Luis Obispo	<b>New Courthouse 1050 Monterey St.</b>			<b>59,999</b>
	113	1,108	1.85%	
	116	4,252	7.09%	
	139	1,789	2.98%	
	142	8,365	13.94%	
	135	226	0.38%	
	999	44,259	73.77%	
<b>Total</b>		<b>59,999</b>	<b>100.00%</b>	
San Luis Obispo	<b>Health Complex</b>			<b>70,567</b>
	113	1,859	2.63%	
	116	3,452	4.89%	
	160	30,029	42.55%	
	166	33,982	48.16%	



**San Luis Obispo County  
Space Utilization Report  
As of 6/30/2022**

Location	Org	Description Square Ft	Percent	Total Square Footage
	375	1,245	1.76%	
<b>Total</b>		<b>70,567</b>	<b>100.00%</b>	
<b>Atascadero</b>		<b>Atascadero Clinic 5575 Capistrano</b>		<b>13,662</b>
	160	1,647	12.06%	
	161	12,015	87.94%	
<b>Total</b>		<b>13,662</b>	<b>100.00%</b>	
<b>San Luis Obispo</b>		<b>2156 Sierra Way</b>		<b>20,169</b>
	141	8,368	41.49%	
	160	5,792	28.72%	
	215	6,009	29.79%	
<b>Total</b>		<b>20,169</b>	<b>100.00%</b>	
<b>San Luis Obispo</b>		<b>Building 1200 Kansas Ave</b>		<b>50,980</b>
	109	395	0.77%	
	110	5,821	11.42%	
	111	342	0.67%	
	112	120	0.24%	
	113	19,786	38.81%	
	114	1,232	2.42%	
	117	2,381	4.67%	
	132	638	1.25%	
	136	305	0.60%	
	137	259	0.51%	
	138	2,975	5.84%	
	139	299	0.59%	
	142	632	1.24%	
	160	7,598	14.90%	
	305	120	0.24%	
	377	3,101	6.08%	
	405	1,200	2.35%	
	999	3,776	7.41%	
<b>Total</b>		<b>50,980</b>	<b>100.00%</b>	
<b>San Luis Obispo</b>		<b>Kimball Building</b>		<b>17,790</b>
	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%	
<b>Total</b>		<b>17,790</b>	<b>100.00%</b>	

**San Luis Obispo County  
Space Utilization Report  
As of 6/30/2022**

Location	Org	Description Square Ft	Percent	Total Square Footage
San Luis Obispo		<b>County Bank 1088 Higuera</b>		<b>8,945</b>
	405	4,753	53.14%	
	116	4,192	46.86%	
<b>Total</b>		<b>8,945</b>	<b>100.00%</b>	
		<b>North County One Stop Shop</b>		<b>21,017</b>
	109	3,045	14.49%	
	142	1,181	5.62%	
	110	264	1.26%	
	377	16,527	78.64%	
<b>Total</b>		<b>21,017</b>	<b>100.00%</b>	
		<b>Longbranch Ave. Grover Beach</b>		<b>7,428</b>
	166	6,615	89.05%	
	375	813	10.95%	
<b>Total</b>		<b>7,428</b>	<b>100.00%</b>	

RECONCILIATION OF MULTI OCCUPANT BUILDING USE ALLOCATED BY SQUARE FEET  
2021-2022 ACTUALS

	NEW GOV'T CENTER	OLD COURTHOUSE	COURTHOUSE ANNEX	HEALTH CAMPUS	SIERRA WAY	NEW COURTHOUSE	ATASCADERO HOSPITAL	COUNTY BANK BLDG	KIMBALL BLDG	PASO HEALTH FACILITY	NORTH COUNTY ONE STOP SHOP	TOTAL ALL BUILDINGS
BUILDING COSTS AT JUNE 30, 2021	35,106,021	3,270,627	0	9,473,422	192,928	9,245,370	291,610	1,396,049	650,000	0	816,768	60,442,795
ADDITIONS	0	136,675	0	104,397	0	0	0	0	0	0	0	241,072
TRANSFER SINGLE USE <-> MULTI USE				0	0		0					0
DELETIONS:	0	-	0	-	0	0	0	0	0	0	0	-
BUILDING COSTS AT JUNE 30, 2022 (FOR USE IN 2023-2024 PLAN)	35,106,021	3,407,302	0	9,577,819	192,928	9,245,370	291,610	1,396,049	650,000	0	816,768	60,683,866
Depreciation	710,660	69,576	0	193,197	3,848	211,882	16,335	27,921	12,973	0	16,449	1,262,841
Interest Expense and Issuance Costs: *	416,677											416,677
	1,127,337	69,576	0	193,197	3,848	211,882	16,335	27,921	12,973	0	16,449	1,679,518

\* See Appendix C Page 2 for calculation

<b>Rental Rate Schedule</b>								
San Luis Obispo County Admin Building								
Year	Cost Plan Year	Fiscal Year	Annual Interest	2% Use Allowance or Depreciation	Amortized Discount and Issuance Costs	Total Claimable Costs	Useable Sq Ft.	Cost Per Sq Ft.
1	2005-06	2002-03	\$0			\$0	63,468	\$0.00
2	2006-07	2003-04	\$0		\$0	\$0	63,468	\$0.00
3	2007-08	2005-06	\$941,450	\$693,584	\$4,552	\$1,639,587	63,468	\$25.83
4	2008-09	2006-07	\$922,075	\$693,584	\$4,552	\$1,620,212	63,468	\$25.53
5	2009-10	2007-08	\$904,900	\$693,584	\$4,552	\$1,603,037	63,468	\$25.26
6	2010-11	2008-09	\$881,075	\$693,584	\$4,552	\$1,579,212	63,468	\$24.88
7	2011-12	2009-10	\$855,713	\$693,584	\$4,552	\$1,553,850	63,468	\$24.48
8	2012-13	2010-11	\$834,013	\$693,584	\$4,552	\$1,532,150	63,468	\$24.14
9	2013-14	2011-12	\$809,894	\$693,584	\$4,552	\$1,508,031	63,468	\$23.76
10	2014-15	2012-13	\$784,019	\$693,584	\$4,552	\$1,482,156	63,468	\$23.35
11	2015-16	2013-14	\$756,200	\$693,584	\$4,552	\$1,454,337	63,468	\$22.91
12	2016-17	2014-15	\$725,925	\$693,584	\$4,552	\$1,424,062	63,468	\$22.44
13	2017-18	2015-16	\$690,375	\$699,477	\$4,552	\$1,394,404	63,468	\$21.97
14	2018-19	2016-17	\$505,424	\$710,660	\$4,552	\$1,220,636	63,468	\$19.23
15	2019-20	2017-18	\$606,750	\$710,660	\$4,552	\$1,321,962	63,468	\$20.83
16	2020-21	2018-19	\$561,625	\$710,660	\$4,552	\$1,276,837	63,468	\$20.12
17	2021-22	2019-20	\$514,250	\$710,660	\$4,552	\$1,229,462	63,468	\$19.37
18	2022-23	2020-21	\$464,500	\$710,660	\$4,552	\$1,179,712	63,468	\$18.59
19	2023-24	2021-22	\$412,125	\$710,660	\$4,552	\$1,127,337	63,468	\$17.76
20	2024-25	2022-23	\$357,000	\$710,660	\$4,552	\$1,072,212	63,468	\$16.89
21	2025-26	2023-24	\$299,125	\$710,660	\$4,552	\$1,014,337	63,468	\$15.98
22	2026-27	2024-25	\$238,250	\$710,660	\$4,552	\$953,462	63,468	\$15.02
23	2027-28	2025-26	\$174,250	\$710,660	\$4,552	\$889,462	63,468	\$14.01
24	2028-29	2026-27	\$107,000	\$710,660	\$4,552	\$822,212	63,468	\$12.95
25	2029-30	2027-28	\$36,250	\$710,660	\$4,552	\$751,462	63,468	\$11.84
26	2030-31	2028-29	\$0	\$710,660	\$0	\$710,660	63,468	\$11.20
27	2031-32	2029-30	\$0	\$710,660	\$0	\$710,660	63,468	\$11.20
28	2032-33	2030-31	\$0	\$710,660	\$0	\$710,660	63,468	\$11.20
29-50			\$0	\$710,660	\$0	\$710,660	63,468	\$11.20
			\$13,382,188					

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

		Location: County Government Center 1055 Monterey St San Luis Obispo, CA				
Financing Uses		Total	Refunding	Building Costs Total	Allowable	Unallowable
	Refunding of prior COP	0				
	Building and Architect Expenses	34,679,222		34,679,222	34,679,222	
	Land*	0		0		0
	<b>Total</b>	<b>34,679,222</b>	<b>0</b>	<b>34,679,222</b>	<b>34,679,222</b>	<b>0</b>
	Depreciation		0.0000	1.0000	693,584 **	0.0000
Bond Issuance Costs:		Total	Refunding	Allowable	Unallowable	
	Attorney Fees	39,400	0	39,400	39,400	0
	Bond Printing Fee	24,694	0	24,694	24,694	0
	Financial Consulting	37,590	0	37,590	37,590	0
	Bank Trustee Fees	5,292	0	5,292	5,292	0
	<b>Total Issuance costs</b>	<b>106,976</b>	<b>0</b>	<b>106,976</b>	<b>106,976</b>	<b>0</b>
	Interest incurred prior to occupancy	1		1	1	0
		<b>106,977</b>	<b>0</b>	<b>106,977</b>	<b>106,977</b>	<b>0</b>
Term of Financing:		25 Years				
Term remaining after occupancy		23.5 Years				
Useable Square Footage:		63,468				

\* Project is on land previously owned by the county.

** Interest	412,125
Issuance Costs	4,552
	<u>416,677</u>
Depreciation	710,660
Depre Asset addition	0
Depre Asset addition	0
	<u>710,660</u>
<b>Total costs</b>	<u><b>1,127,337</b></u>

## Space Rented in City of SLO (County as Lessee) - Fiscal Year 2021-22

City	Project	Occupant	Street	Sq Ft	Monthly Rent
SLO	PT-90	Behavioral Health/Mental Health	1989 Vicente Drive, Building "A"	4,800	\$2,500.00
SLO	PT-120	Behavioral Health/Martha's Place	2925 McMillan, Suites 108-124	4,076	\$8,071.18
SLO	PT-125	Behavioral Health/Mental Health	277 South Street, suites T & Y	6,562	\$11,450.00
SLO	PT-130	Behavioral Health Agency	2945 McMillan Ave., Suite 136	3,914	\$5,534.70
SLO	PT-137	Health Agency	EMSA - 2995 McMillan, Suite 178	2,600	\$3,718.00
SLO	PT-140	Health Agency	Public Health - 3450 Broad St. Ste 111	7,459	\$14,597.26
CAMPSLO	PI-02	CalFire - Training Camp	Bldgs 1666 & 1667 adjacent to Mono Ave.	5,900	\$2,811.25
SLO	PT-106	Child Support Services - SLO	1200 Monterey	10,739	\$27,485.36
SLO	PT-112	Child Support Services - Parking	970 Toro St	N/A	\$615.19
SLO	PT-136	Library	1200 Monterey	1,561	\$3,976.53
SLO	PT-124	County Sheriff/Coroner	835 Aerovista Place, Suite 130	2,435	\$6,254.77
SLO	PT-133	County Sheriff's Department	3220 South Higuera Street, ste 200, 201	6,543	\$16,610.02
SLO	PT-141	County Sheriff's Department	3220 South Higuera Street, ste 101B	3,000	\$8,036.33
SLO	PT-144	Planning	1160 Marsh St.	3,208	\$6,026.00
SLO	PT-126	Probation	145 Prado Road	6,457	\$7,619.99
SLO	PT-20P	Public Works	1120 Mill St.	1,400	\$9,891.58
SLO	PT-21	Public Works	1100 Mill St.	930	\$257.50
SLO	PT-92	Social Services	3563 Empleo Street	18,282	\$36,327.61
SLO	PT-145	Social Services	3580 Sacramento Ave	5,000	\$9,500.00
SLO	PT-138	Social Services - One Stop Program(Jobs Center)	3450 Broad St. Suite 103	3,735	\$7,528.68
<b>Sub Total Sq. Ft. and Monthly Rent</b>				<b>98,601</b>	<b>\$188,811.95</b>
<b>Average Cost per Sq. Ft.</b>				<b>\$1.91</b>	

### Space Rented in North County Nort Coast (County as Lessee) - Fiscal Year 2021-22

City	Project	Occupant	Street	Sq Ft	Monthly Rent
ATAS	PB-29	Social Services-Atascadero	9630 El Camino Real	20,069	\$46,158.70
PR	PR-21	Social Services-Paso Robles	406 Spring Street	12,166	\$25,319.20
PR	PR-25	Social Services	810 4th Street	12,835	\$36,282.78
PR	PR-26	Social Services	534 Spring Street	1,200	\$2,080.38
MB	PN-22	Department of Social Services	600 Quintana Rd	4,600	\$13,270.99
PR	PR-27	Sheriff/Coronor	4576 Shasta Ln.	2,733	\$1,900.00
MORRO	PN-04	Library	625 Harbor St.	6,457	\$1.00
CAYUCOS	PK-04	Library	301 Street	3,208	\$1,232.63
PR	PR-28	Health Agency	805 4th St Floor 1	11,897	\$25,578.55
PR	PR-29	Health Agency	805 4th St Floor 2	11,956	\$27,498.80
LO	PE-03	San Luis Obispo County Fire Department	880 Manzanita Dr., Bldgs A, E, F, G & H	14,086	\$17,663.61
CRESTON	PZ-01	Library	Adams Street	960	\$0.00
PR	PR-18	CDF/Oak Shores	2327 Ridge Rider Road	4,280	\$710.60
<b>Sub Total Sq. Ft. and Monthly Rent</b>				<b>106,447</b>	<b>\$197,697.24</b>
<b>Average Cost per Sq. Ft.</b>				<b>\$1.86</b>	

### Space Rented in South County (County as Lessee) - Fiscal Year 2021-22

City	Project	Occupant	Street	Sq Ft	Monthly Rent
AG	PA-35	Social Services	1086 Grand Ave.	18,985	\$44,868.75
NIPOMO	PO-15	Social Services-Nipomo	681 Tefft St.	8,924	\$19,788.20
NIPOMO	PO-17	Sheriff	330 West Tefft Street, Unit I	960	\$969.87
NIPOMO	PO-18	Health Agency	726 West Tefft	N/A	\$750.00
OCEANO	PP-48	Sheriff	1655 Front St	6,354	\$12,789.08
OCEANO	PPD-05	Library	1551 17th St.	1,400	\$1.00
SHELL BEACH	PSC-12	Library	230 Leeward Ave	930	\$100.00
AG	PA-38	Behavioral Health/Mental Health (Adult)	1350 E. Grand	5,050	\$7,607.45
AG	PA-37	Behavioral Health/Mental Health	354 S Halcyon Suites A,B,C&D	4,263	\$8,201.33
<b>Sub Total Sq. Ft. and Monthly Rent</b>				<b>46,866</b>	<b>\$95,075.68</b>
<b>Average Cost per Sq. Ft.</b>				<b>\$2.03</b>	

## 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 four liability claim settlements and there were six workers' compensation claim settlements that have exceeded insurance coverage during the past three fiscal years. Insurance coverage for liability and workers' compensation above the County's self-insured retention (SIR) is provided through Public Risk Innovation, Solutions, and Management (PRISM). The County is a member of PRISM, a joint powers authority whose purpose is to develop and fund programs of excess insurance for its member counties. The authority is solvent; self-insurance and authority limits are as follows:

<u>Type of Coverage</u>	<u>Self-Insurance</u>	<u>Authority</u>
Liability	\$ 250,000 per occurrence	Statutory
Workers' Compensation	\$ 350,000 per occurrence	\$ 25,000,000
Unemployment	\$ 338,651 maximum	-----
Dental	None - Funded by Employees	-----

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

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

	<u>Beginning of the fiscal year liability</u>	<u>Current year claims, changes &amp; estimates</u>	<u>Claim payments</u>	<u>Balance at fiscal year-end</u>
2020-21	\$ 20,140	\$ 6,893	\$ 6,016	\$ 21,016
2021-22	\$ 21,016	\$ 6,765	\$ 5,021	\$ 22,260



## 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, 2022**  
**In thousands**

	Garage	Public Works
2021-2022 Expenditures	6,608	39,962
Less Depreciation	<u>(1,726)</u>	<u>(1,050)</u>
Total Cash Expenditures	4,882	38,912
2 months working capital*	<u>814</u>	<u>6,485</u>
Unrestricted Net Assets per ACFR	3,744	(41,120)
Less: Equipment Replacement Designation	<u>(5,231)</u>	<u>(6,279)</u>
<b>Actual Unrestricted Net Assets**</b>	<u><u>(1,487)</u></u>	<u><u>(47,399)</u></u>
Fleet Services reported a decrease in Net Position in 2021-2022. The Public Works ISF reported an increase in Net Position in 2021-2022.		
<b>Transfers Out</b>		
Pension Obligation Bond Fund	52	1,169
Vehicle transfer to DSS		
Capital Projects Fund		
	<u>52</u>	<u>1,169</u>
<b>Transfers In</b>		
COVID Reimbursement	<u>79</u>	<u>184</u>
	<u>79</u>	<u>184</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, 2022 (IN THOUSANDS)**

	Garage	Public Works	Combined Insurance (5 Funds)	Total
<u>Assets</u>				
Current assets:				
Cash and cash equivalents	\$ 6,482	\$ 19,448	\$ 15,960	\$ 41,890
Accounts receivable, net	-	22	-	22
Inventories	13	599	-	612
Prepaid items	-	10	225	235
	<u>6,495</u>	<u>20,079</u>	<u>16,185</u>	<u>42,759</u>
Total current assets				
Noncurrent assets:				
Lease assets, net	-	888	-	888
Capital assets:				
Structures and improvements, net	124	211	-	335
Equipment, net	4,990	8,133	-	13,123
	<u>5,114</u>	<u>9,232</u>	<u>-</u>	<u>14,346</u>
Total noncurrent assets				
Total assets				
	<u>11,609</u>	<u>29,311</u>	<u>16,185</u>	<u>57,105</u>
<u>Deferred Outflows of Resources</u>				
Deferred pensions	380	10,876	-	11,256
Deferred OPEB	67	1,266	-	1,333
	<u>447</u>	<u>12,142</u>	<u>-</u>	<u>12,589</u>
Total deferred outflows of resources				
<u>Liabilities</u>				
Current liabilities:				
Accounts payable	692	-	476	1,168
Salaries and benefits payable	73	1,654	-	1,727
Interest payable	-	1	-	1
Deposits from others	-	5,550	-	5,550
Self-insurance liability - current	-	-	4,714	4,714
Lease liability - current	-	112	-	112
Accrued vacation and sick leave - current	104	2,254	-	2,358
	<u>869</u>	<u>9,571</u>	<u>5,190</u>	<u>15,630</u>
Total current liabilities				
Noncurrent liabilities:				
Self-insurance liability	-	-	17,546	17,546
Lease liability	-	792	-	792
Accrued vacation and sick leave	65	628	-	693
Net OPEB liability	135	2,568	-	2,703
Net pension liability	1,746	49,965	-	51,711
	<u>1,946</u>	<u>53,953</u>	<u>17,546</u>	<u>73,445</u>
Total noncurrent liabilities				
Total liabilities				
	<u>2,815</u>	<u>63,524</u>	<u>22,736</u>	<u>89,075</u>
<u>Deferred Inflows of Resources</u>				
Deferred pensions	359	10,283	-	10,642
Deferred OPEB	24	451	-	475
	<u>383</u>	<u>10,734</u>	<u>-</u>	<u>11,117</u>
Total deferred inflows of resources				
<u>Net Position</u>				
Net investment in capital assets	5,114	8,315	-	13,429
Unrestricted	3,744	(41,120)	(6,551)	(43,927)
	<u>\$ 8,858</u>	<u>\$ (32,805)</u>	<u>\$ (6,551)</u>	<u>\$ (30,498)</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, 2022 (IN THOUSANDS)**

	Garage	Public Works	Combined Insurance (5 Funds)	Total
<u>Operating revenues</u>				
Charges for services	\$ 6,894	\$ 39,998	\$ 14,568	\$ 61,460
Other revenues	2	79	-	81
Total operating revenues	<u>6,896</u>	<u>40,077</u>	<u>14,568</u>	<u>61,541</u>
<u>Operating expenses</u>				
Salaries and benefits	929	30,584	1,021	32,534
Services and supplies	3,813	8,031	10,809	22,653
Insurance benefit payments	-	-	6,386	6,386
Depreciation	1,726	1,050	-	2,776
Amortization	-	125	-	125
Countywide cost allocation	140	172	199	511
Total operating expenses	<u>6,608</u>	<u>39,962</u>	<u>18,415</u>	<u>64,985</u>
Operating income (loss)	<u>288</u>	<u>115</u>	<u>(3,847)</u>	<u>(3,444)</u>
<u>Nonoperating revenues (expenses)</u>				
Investment income (expense)	(160)	(531)	(369)	(1,060)
Interest expense	-	(7)	-	(7)
Sale of capital assets	308	44	-	352
Other revenues (expense)	-	-	-	-
Total nonoperating revenues (expenses)	<u>148</u>	<u>(494)</u>	<u>(369)</u>	<u>(715)</u>
Income (loss) before capital contributions and transfers	436	(379)	(4,216)	(4,159)
Transfers in	79	184	246	509
Transfers out	(52)	(1,169)	-	(1,221)
Change in net position	463	(1,364)	(3,970)	(4,871)
Net position - beginning	<u>8,395</u>	<u>(31,441)</u>	<u>(2,581)</u>	<u>(25,627)</u>
Net position - ending	<u>\$ 8,858</u>	<u>\$ (32,805)</u>	<u>\$ (6,551)</u>	<u>\$ (30,498)</u>

**COUNTY OF SAN LUIS OBISPO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)**

	Garage	Public Works	Combined Insurance (5 Funds)	Total
<b>Cash Flows From Operating Activities</b>				
Receipts from interfund billings	\$ 6,896	\$ 40,079	\$ 14,567	\$ 61,542
Payments for goods and services	(3,468)	(8,273)	(2,689)	(14,430)
Payments to employees for services	(1,478)	(30,983)	(3,248)	(35,709)
Payments for insurance benefits	-	-	(5,144)	(5,144)
Payments for premiums	-	-	(6,012)	(6,012)
Net cash provided (used) by operating activities	1,950	823	(2,526)	247
<b>Cash Flows from Noncapital Financing Activities</b>				
Grants and subsidies from other governmental agencies	-	-	-	-
Transfers from other funds	79	184	246	509
Transfers to other funds	(52)	(1,169)	-	(1,221)
Net cash provided (used) by noncapital financing activities	27	(985)	246	(712)
<b>Cash Flows from Capital and Related Financing Activities</b>				
Purchases and construction of capital assets	(1,737)	(1,260)	-	(2,997)
Proceeds from sale of capital assets	308	44	-	352
Capital Contributions	-	-	-	-
Interest paid on capital debt	-	(7)	-	(7)
Net cash provided (used) by capital and related financing activities	(1,429)	(1,223)	-	(2,652)
<b>Cash Flows from Investing Activities</b>				
Interest received	(160)	(531)	(369)	(1,060)
Net cash provided (used) by investing activities	(160)	(531)	(369)	(1,060)
Net increase (decrease) in cash and cash equivalents	388	(1,916)	(2,649)	(4,177)
Cash and cash equivalents at beginning of year	6,094	21,364	18,609	46,067
Cash and cash equivalents at end of year	\$ 6,482	\$ 19,448	\$ 15,960	\$ 41,890
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>				
Operating income (loss)	\$ 288	\$ 115	\$ (3,847)	\$ (3,444)
<b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</b>				
Depreciation and amortization expense	1,726	1,175	-	2,901
Changes in assets, deferred outflows of resources, liabilities, and deferred inflows of resources:				
(Increase) decrease in:				
Receivables, net	-	1	-	1
Inventory	2	3	-	5
Prepaid expenses	-	(10)	(224)	(234)
Deferred outflows - pensions	(30)	(3,085)	-	(3,115)
Deferred outflows - OPEB	35	623	-	658
Leases	-	(125)	-	(125)
Increase (decrease) in:				
Accounts payable	481	-	301	782
Deposits from others	-	62	-	62
Salaries and benefits payable	(32)	216	-	184
Deferred inflows - pensions	116	4,869	-	4,985
Deferred inflows - OPEB	16	306	-	322
Net OPEB liability	(26)	(431)	-	(457)
Net pension liability	(626)	(2,896)	-	(3,522)
Self-insurance liability	-	-	1,244	1,244
Total adjustments	1,662	708	1,321	3,691
Net cash provided (used) by operating activities	\$ 1,950	\$ 823	\$ (2,526)	\$ 247

**COUNTY OF SAN LUIS OBISPO  
COMBINING STATEMENT OF NET POSITION  
INTERNAL SERVICE FUNDS - INSURANCE  
JUNE 30, 2022 (IN THOUSANDS)**

	Workers' Compensation	Protected Self-Insurance	Unemployment Insurance	Dental Insurance	OPEB	Total
<u>Assets</u>						
Current assets:						
Cash and cash equivalents	\$ 13,001	\$ 1,423	\$ 339	\$ 806	\$ 391	\$ 15,960
Prepaid expenses	225	-	-	-	-	225
Total current assets	13,226	1,423	339	806	391	16,185
Total assets	13,226	1,423	339	806	391	16,185
<u>Liabilities</u>						
Current liabilities:						
Accounts payable	209	201	-	66	-	476
Self-insurance liability	3,251	1,463	-	-	-	4,714
Total current liabilities	3,460	1,664	-	66	-	5,190
Noncurrent liabilities:						
Self-insurance liability	14,028	3,518	-	-	-	17,546
Total noncurrent liabilities	14,028	3,518	-	-	-	17,546
Total liabilities	17,488	5,182	-	66	-	22,736
<u>Net Position</u>						
Unrestricted	(4,262)	(3,759)	339	740	391	(6,551)
Total net position	\$ (4,262)	\$ (3,759)	\$ 339	\$ 740	\$ 391	\$ (6,551)

**COUNTY OF SAN LUIS OBISPO**  
**COMBINING STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN NET POSITION**  
**INTERNAL SERVICE FUNDS - INSURANCE**  
**FOR THE YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)**

	Workers' Compensation	Protected Self-Insurance	Unemployment Insurance	Dental Insurance	OPEB	Total
<u>Operating revenues</u>						
Charges for services	\$ 5,545	\$ 4,294	\$ 440	\$ 1,782	\$ 2,507	\$ 14,568
Total operating revenues	5,545	4,294	440	1,782	2,507	14,568
<u>Operating expenses</u>						
Salaries and benefits	1,021	-	-	-	-	1,021
Services and supplies	4,511	4,058	84	281	1,875	10,809
Insurance benefit payments	2,320	1,380	175	1,807	704	6,386
Countywide cost allocation	59	140	-	-	-	199
Total operating expenses	7,911	5,578	259	2,088	2,579	18,415
Operating income (loss)	(2,366)	(1,284)	181	(306)	(72)	(3,847)
<u>Nonoperating revenues (expenses)</u>						
Investment income (expense)	(305)	(27)	(8)	(19)	(10)	(369)
Total nonoperating revenues (expenses)	(305)	(27)	(8)	(19)	(10)	(369)
Income (loss) before transfers	(2,671)	(1,311)	173	(325)	(82)	(4,216)
Transfers in	246	-	-	-	-	246
Transfers out	-	-	-	-	-	-
Change in net position	(2,425)	(1,311)	173	(325)	(82)	(3,970)
Net position - beginning	(1,837)	(2,448)	166	1,065	473	(2,581)
Net position - ending	\$ (4,262)	\$ (3,759)	\$ 339	\$ 740	\$ 391	\$ (6,551)



**COUNTY OF SAN LUIS OBISPO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS - INSURANCE**  
**FOR THE YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)**

	Workers' Compensation	Protected Self-Insurance	Unemployment Insurance	Dental Insurance	OPEB	Total
<b>Cash Flows From Operating Activities</b>						
Receipts from interfund billings	\$ 5,545	\$ 4,293	\$ 440	\$ 1,782	\$ 2,507	\$ 14,567
Payments for goods and services	(1,021)	(1,297)	(84)	(252)	(35)	(2,689)
Payments to employees for services	(3,248)	-	-	-	-	(3,248)
Payments for insurance benefits	(2,090)	(368)	(175)	(1,807)	(704)	(5,144)
Payments for premiums	(1,377)	(2,795)	-	-	(1,840)	(6,012)
Net cash provided (used) by operating activities	<u>(2,191)</u>	<u>(167)</u>	<u>181</u>	<u>(277)</u>	<u>(72)</u>	<u>(2,526)</u>
<b>Cash Flows from Noncapital Financing Activities</b>						
Grants and subsidies from other governmental agencies	-	-	-	-	-	-
Transfers from other funds	246	-	-	-	-	246
Transfers to other funds	-	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	<u>246</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>246</u>
<b>Cash Flows from Investing Activities</b>						
Interest received (paid)	(305)	(27)	(8)	(19)	(10)	(369)
Net cash provided (used) by investing activities	<u>(305)</u>	<u>(27)</u>	<u>(8)</u>	<u>(19)</u>	<u>(10)</u>	<u>(369)</u>
Net increase (decrease) in cash and cash equivalents	(2,250)	(194)	173	(296)	(82)	(2,649)
Cash and cash equivalents at beginning of year	15,251	1,617	166	1,102	473	18,609
Cash and cash equivalents at end of year	<u>\$ 13,001</u>	<u>\$ 1,423</u>	<u>\$ 339</u>	<u>\$ 806</u>	<u>\$ 391</u>	<u>\$ 15,960</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>						
Operating income (loss)	<u>\$ (2,366)</u>	<u>\$ (1,284)</u>	<u>\$ 181</u>	<u>\$ (306)</u>	<u>\$ (72)</u>	<u>\$ (3,847)</u>
<b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</b>						
<b>Changes in assets and liabilities:</b>						
<b>(Increase) decrease in:</b>						
Prepaid Items	(224)	-	-	-	-	(224)
<b>Increase (decrease) in:</b>						
Accounts payable	168	104	-	29	-	301
Salaries and benefits payable	-	-	-	-	-	-
Self-insurance liability	231	1,013	-	-	-	1,244
Total adjustments	<u>175</u>	<u>1,117</u>	<u>-</u>	<u>29</u>	<u>-</u>	<u>1,321</u>
Net cash provided (used) by operating activities	<u>\$ (2,191)</u>	<u>\$ (167)</u>	<u>\$ 181</u>	<u>\$ (277)</u>	<u>\$ (72)</u>	<u>\$ (2,526)</u>