

# **COUNTY OF SAN LUIS OBISPO**

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## **2020/2021 COST ALLOCATION PLAN**

**(Actual Fiscal Year 2018/2019)**

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

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**Cost Plan Expenditure Distribution Index**

**SAL-** Spread Based on Labor Distribution Percentage

**PROP-** Manually Spread Percentage Distribution

**DISA-** Not Further Allocated

### Certification of Agency Fiscal Officer

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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 2018-19 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: Jim Hamilton

Name of Official: James W. Hamilton

Title: AUDITOR-CONTROLLER, TREASURER-TAX

Date: 10/2/2020

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

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	\$2,779,408	\$156,117	-	-	\$336,359	\$152,227	-	-	\$4,308
002-Equipment Depreciation	\$1,290,358	\$1,379	-	-	\$31,434	\$29,157	-	-	\$34,760
104-County Administrative Office	\$1,428,581	\$4,444	-	-	\$28,194	\$12,360	\$1,927	\$1,157	\$46,397
105-Risk Management	\$602,781	\$756	-	-	\$4,980	\$1,261	-	-	\$6,556
111-County Counsel	\$3,697,037	\$263,562	-	-	\$14,662	\$61,945	-	\$6,333	\$17,387
112-Human Resources	\$3,833,511	\$17,228	-	-	\$113,418	\$28,713	-	-	\$149,310
113-Facilities Management	\$4,109,339	\$78,980	-	-	\$161,239	\$85,700	(\$157)	-	\$344,302
114-Information Technology Department (ITD)	\$10,395,841	\$43,606	-	-	\$323,041	\$236,063	\$7,456	\$35,926	\$781,708
116-Central Services	\$3,656,881	\$45,811	\$668	-	\$18,202	\$47,226	\$2,880	\$256	\$29,520
117-Auditor-Controller-Treasurer-Tax Collector	\$4,407,385	\$15,254	\$786	\$3,755	\$81,867	\$41,235	\$6,988	\$6,238	\$154,182
200-Maintenance Projects	\$3,389,093	\$96,589	-	-	\$174,854	\$93,136	-	\$7,780	\$223,211
<b>Total Actual Costs</b>	<b>\$39,590,216</b>	<b>\$723,726</b>	<b>\$1,454</b>	<b>\$3,755</b>	<b>\$1,288,249</b>	<b>\$789,023</b>	<b>\$19,094</b>	<b>\$57,689</b>	<b>\$1,791,642</b>
<b>Roll Forward Amounts</b>	<b>\$3,565,766</b>	<b>(\$1,143,078)</b>	<b>\$871</b>	<b>\$39</b>	<b>(\$422,863)</b>	<b>\$38,187</b>	<b>\$632</b>	<b>(\$199)</b>	<b>\$47,639</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>\$43,155,983</b>	<b>(\$419,351)</b>	<b>\$2,324</b>	<b>\$3,794</b>	<b>\$865,386</b>	<b>\$827,210</b>	<b>\$19,725</b>	<b>\$57,490</b>	<b>\$1,839,281</b>

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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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	\$2,779,408	-	-	\$521,671	\$59,313	\$19,963	\$351,750	\$24,580	\$14,203
002-Equipment Depreciation	\$1,290,358	-	-	\$432,758	\$5,070	\$38,674	\$51,409	\$131,814	\$5,233
104-County Administrative Office	\$1,428,581	\$12,275	\$18,378	\$209,864	\$11,604	\$3,906	\$58,385	\$84,906	\$18,823
105-Risk Management	\$602,781	\$1,774	-	\$28,782	\$1,324	\$441	\$9,644	\$1,391	\$3,152
111-County Counsel	\$3,697,037	-	-	\$232,384	\$1,937	\$9,552	\$23,698	\$12,949	\$7,688
112-Human Resources	\$3,833,511	\$40,199	-	\$600,110	\$30,149	\$10,050	\$220,508	-	\$72,000
113-Facilities Management	\$4,109,339	\$8,928	-	\$1,131,214	\$80,787	\$25,764	\$368,897	\$231,227	\$60,908
114-Information Technology Department (ITD)	\$10,395,841	\$22,769	\$83,912	\$3,601,538	\$56,757	\$136,047	\$798,154	\$976,773	\$118,988
116-Central Services	\$3,656,881	\$15,052	\$891	\$72,505	\$15,658	\$10,152	\$85,651	\$49,763	\$9,455
117-Auditor-Controller-Treasurer-Tax Collector	\$4,407,385	\$33,214	\$59,898	\$620,264	\$38,342	\$15,740	\$245,629	\$173,576	\$58,834
200-Maintenance Projects	\$3,389,093	-	-	\$504,281	\$666	\$12,549	\$281,834	\$58,482	\$64,204
<b>Total Actual Costs</b>	<b>\$39,590,216</b>	<b>\$134,211</b>	<b>\$163,079</b>	<b>\$7,955,371</b>	<b>\$301,607</b>	<b>\$282,837</b>	<b>\$2,495,559</b>	<b>\$1,745,459</b>	<b>\$433,487</b>
<b>Roll Forward Amounts</b>	<b>\$3,565,766</b>	<b>(\$5,431)</b>	<b>\$11,991</b>	<b>\$1,095,369</b>	<b>(\$141,852)</b>	<b>\$87,341</b>	<b>\$58,603</b>	<b>\$483,749</b>	<b>(\$108,408)</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>\$43,155,983</b>	<b>\$128,781</b>	<b>\$175,070</b>	<b>\$9,050,739</b>	<b>\$159,756</b>	<b>\$370,177</b>	<b>\$2,554,162</b>	<b>\$2,229,209</b>	<b>\$325,078</b>



COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	142-Planning	143-Court Operations Fund	160-Public Health	166-Behavioral Health	180-Social Services	183-Med Assist Prog	184-Law Enforcement Medical Care	186-Veteran's Services
001-Building Depreciation	\$2,779,408	\$85,652	-	\$232,335	\$366,302	-	-	-	-
002-Equipment Depreciation	\$1,290,358	\$173,988	-	\$30,698	\$207,233	-	-	-	-
104-County Administrative Office	\$1,428,581	\$90,155	\$1,020	\$77,233	\$216,833	\$180,463	-	\$35,302	\$10,762
105-Risk Management	\$602,781	\$5,988	-	\$11,728	\$21,309	\$32,992	-	\$126	\$504
111-County Counsel	\$3,697,037	\$764,552	-	\$140,786	\$174,835	\$800,120	-	-	\$5,298
112-Human Resources	\$3,833,511	\$136,389	-	\$597,561	\$473,162	\$703,868	-	\$5,319	\$11,485
113-Facilities Management	\$4,109,339	\$274,249	-	\$208,568	\$49,959	\$27,992	-	-	\$113
114-Information Technology Department (ITD)	\$10,395,841	\$572,509	-	\$302,879	\$241,807	\$329,243	-	\$72,594	\$30,864
116-Central Services	\$3,656,881	\$44,061	\$3,728	\$35,054	\$57,964	\$2,298,141	-	\$5,388	\$1,484
117-Auditor-Controller-Treasurer-Tax Collector	\$4,407,385	\$121,208	-	\$243,116	\$588,491	\$621,875	-	\$75,309	\$9,395
200-Maintenance Projects	\$3,389,093	\$91,300	-	\$120,380	\$143,168	\$24,191	-	-	\$20,839
<b>Total Actual Costs</b>	<b>\$39,590,216</b>	<b>\$2,360,050</b>	<b>\$4,748</b>	<b>\$2,000,337</b>	<b>\$2,541,064</b>	<b>\$5,018,885</b>	<b>-</b>	<b>\$194,039</b>	<b>\$90,744</b>
<b>Roll Forward Amounts</b>	<b>\$3,565,766</b>	<b>\$423,753</b>	<b>-</b>	<b>\$830,212</b>	<b>\$309,010</b>	<b>\$83,569</b>	<b>-</b>	<b>(\$19,246)</b>	<b>\$22,906</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>\$43,155,983</b>	<b>\$2,783,804</b>	<b>\$4,748</b>	<b>\$2,830,549</b>	<b>\$2,850,075</b>	<b>\$5,102,455</b>	<b>-</b>	<b>\$174,792</b>	<b>\$113,650</b>

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	201-Public Works							
		Special Services	215-Farm Advisor	230-Capital Projects	245-Roads	266-County Wide Automation	275-Organizational Management	277-CSAC Debt Service	290-Community Development
001-Building Depreciation	\$2,779,408	\$6,300	\$284	-	\$1,426	-	-	-	-
002-Equipment Depreciation	\$1,290,358	\$2,205	\$1,755	-	-	-	-	-	-
104-County Administrative Office	\$1,428,581	\$6,366	\$3,347	-	\$41,187	\$4,217	\$2,343	-	\$2,625
105-Risk Management	\$602,781	-	\$378	-	-	-	-	-	-
111-County Counsel	\$3,697,037	-	-	-	-	-	-	-	-
112-Human Resources	\$3,833,511	-	\$8,614	-	-	-	-	-	-
113-Facilities Management	\$4,109,339	-	\$23,533	\$468	\$17,841	-	-	-	-
114-Information Technology Department (ITD)	\$10,395,841	\$27,775	\$54,601	\$1,748	\$48,507	\$341,795	\$1,711	-	\$10,521
116-Central Services	\$3,656,881	\$1,983	\$2,062	\$11,206	\$32,199	\$8,183	\$1,113	\$668	\$445
117-Auditor-Controller-Treasurer-Tax Collector	\$4,407,385	\$16,213	\$6,987	-	\$120,422	\$10,033	\$15,105	\$153	\$6,224
200-Maintenance Projects	\$3,389,093	-	\$8,834	-	\$117,210	-	-	-	-
<b>Total Actual Costs</b>	<b>\$39,590,216</b>	<b>\$60,841</b>	<b>\$110,395</b>	<b>\$13,421</b>	<b>\$378,791</b>	<b>\$364,227</b>	<b>\$20,272</b>	<b>\$821</b>	<b>\$19,815</b>
<b>Roll Forward Amounts</b>	<b>\$3,565,766</b>	<b>\$10,613</b>	<b>\$12,545</b>	<b>(\$108,885)</b>	<b>\$204,702</b>	<b>\$47,124</b>	<b>\$22,487</b>	<b>\$786</b>	<b>(\$5,267)</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>\$43,155,983</b>	<b>\$71,455</b>	<b>\$122,941</b>	<b>(\$95,463)</b>	<b>\$583,494</b>	<b>\$411,352</b>	<b>\$42,760</b>	<b>\$1,608</b>	<b>\$14,548</b>

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	305-Parks	330-Wildlife and Grazing	331-Fish and Game	350-Medically Indigent Services Prog	351-Emergency Medical Services	375-Driving Under the Influence	377-Library	405-Public Works
001-Building Depreciation	\$2,779,408	\$52,734	-	-	-	-	\$13,107	\$58,205	\$81,475
002-Equipment Depreciation	\$1,290,358	\$22,859	-	-	-	-	-	\$7,836	-
104-County Administrative Office	\$1,428,581	\$33,111	\$862	\$1,365	-	\$1,059	\$3,497	\$27,285	\$113,325
105-Risk Management	\$602,781	\$4,491	-	-	\$1,791	-	\$808	\$8,264	\$35,773
111-County Counsel	\$3,697,037	\$14,905	-	-	-	-	-	-	\$663,826
112-Human Resources	\$3,833,511	\$34,456	-	-	-	-	\$14,357	\$109,111	\$330,204
113-Facilities Management	\$4,109,339	\$822	-	-	-	-	\$7,741	\$62,312	\$89,256
114-Information Technology Department (ITD)	\$10,395,841	\$133,360	\$4	\$70	-	(\$1,249)	\$5,118	\$44,962	\$95,556
116-Central Services	\$3,656,881	\$30,213	-	-	-	-	\$1,241	\$15,528	\$50,328
117-Auditor-Controller-Treasurer-Tax Collector	\$4,407,385	\$145,568	\$10	\$417	-	\$2,478	\$10,673	\$113,851	\$384,302
200-Maintenance Projects	\$3,389,093	\$117,316	-	-	-	-	\$2,067	\$108,771	\$494,991
<b>Total Actual Costs</b>	<b>\$39,590,216</b>	<b>\$589,834</b>	<b>\$876</b>	<b>\$1,852</b>	<b>\$1,791</b>	<b>\$2,288</b>	<b>\$58,610</b>	<b>\$556,124</b>	<b>\$2,339,036</b>
<b>Roll Forward Amounts</b>	<b>\$3,565,766</b>	<b>\$43,348</b>	<b>\$849</b>	<b>\$1,083</b>	<b>\$11,417</b>	<b>(\$5,161)</b>	<b>\$955</b>	<b>\$6,536</b>	<b>\$780,285</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>\$43,155,983</b>	<b>\$633,182</b>	<b>\$1,725</b>	<b>\$2,934</b>	<b>\$13,207</b>	<b>(\$2,873)</b>	<b>\$59,564</b>	<b>\$562,660</b>	<b>\$3,119,321</b>

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	407-Fleet	408-Workers' Comp ISF	409-Liability Insurance ISF	410-Unemployment Insurance ISF	411-Medical Malpractice ISF	412-County Dental Plan ISF	413-OPEB ISF	425-Airports
001-Building Depreciation	\$2,779,408	-	-	-	-	-	-	-	-
002-Equipment Depreciation	\$1,290,358	-	-	-	-	-	-	-	-
104-County Administrative Office	\$1,428,581	\$11,685	\$10,620	\$6,891	\$72	\$797	\$519	-	\$17,222
105-Risk Management	\$602,781	\$929	\$19,345	-	-	-	-	-	\$2,826
111-County Counsel	\$3,697,037	-	\$263	\$124,432	-	-	-	-	\$66,622
112-Human Resources	\$3,833,511	\$18,664	-	-	-	-	-	-	\$21,535
113-Facilities Management	\$4,109,339	\$13,371	\$1,660	-	-	-	-	-	\$16,174
114-Information Technology Department (ITD)	\$10,395,841	\$21,937	\$6,985	\$4,739	\$51	\$668	\$332	-	\$27,878
116-Central Services	\$3,656,881	\$10,358	\$2,672	\$223	-	-	-	\$223	\$22,464
117-Auditor-Controller-Treasurer-Tax Collector	\$4,407,385	\$48,183	\$64,760	\$16,212	\$236	\$1,849	\$1,173	\$19	\$52,411
200-Maintenance Projects	\$3,389,093	\$173,065	-	-	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$39,590,216</b>	<b>\$298,192</b>	<b>\$106,305</b>	<b>\$152,497</b>	<b>\$359</b>	<b>\$3,314</b>	<b>\$2,024</b>	<b>\$242</b>	<b>\$227,132</b>
<b>Roll Forward Amounts</b>	<b>\$3,565,766</b>	<b>\$72,755</b>	<b>(\$66,212)</b>	<b>(\$3,000)</b>	<b>(\$68)</b>	<b>(\$848)</b>	<b>(\$258)</b>	<b>\$71</b>	<b>(\$97,092)</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>\$43,155,983</b>	<b>\$370,948</b>	<b>\$40,094</b>	<b>\$149,497</b>	<b>\$291</b>	<b>\$2,466</b>	<b>\$1,765</b>	<b>\$313</b>	<b>\$130,040</b>

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	427-Golf Courses	430-Los Osos Sewer System	720-APCD	760-Pension Trust	791-Law Library	999-Other	222-Regional Parks	118-Talent Development
001-Building Depreciation	\$2,779,408	-	-	-	-	-	\$239,730	\$1,366	-
002-Equipment Depreciation	\$1,290,358	-	-	-	-	-	\$82,096	-	-
104-County Administrative Office	\$1,428,581	\$6,441	\$9,357	-	-	-	-	-	-
105-Risk Management	\$602,781	\$1,874	-	\$1,324	-	-	\$390,255	\$2,017	-
111-County Counsel	\$3,697,037	-	-	-	-	\$1,728	\$287,574	-	-
112-Human Resources	\$3,833,511	\$21,535	-	\$14,586	(\$4,756)	-	\$5,489	\$45,941	\$2,871
113-Facilities Management	\$4,109,339	\$248	-	\$597	(\$14,819)	-	\$747,982	\$3,481	-
114-Information Technology Department (ITD)	\$10,395,841	\$11,956	-	\$16,886	\$53,422	\$2,190	\$711,688	-	-
116-Central Services	\$3,656,881	\$4,645	\$14,303	\$6,838	\$1,577	\$40	\$588,861	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$4,407,385	\$41,325	\$20,816	(\$13,950)	\$1,609	\$2,203	\$122,907	-	-
200-Maintenance Projects	\$3,389,093	\$1,957	-	-	-	-	\$411,381	\$36,039	-
<b>Total Actual Costs</b>	<b>\$39,590,216</b>	<b>\$89,981</b>	<b>\$44,476</b>	<b>\$26,281</b>	<b>\$37,033</b>	<b>\$6,161</b>	<b>\$3,587,963</b>	<b>\$88,845</b>	<b>\$2,871</b>
<b>Roll Forward Amounts</b>	<b>\$3,565,766</b>	<b>\$8,544</b>	<b>\$35,503</b>	<b>\$11,365</b>	<b>(\$2,255)</b>	<b>\$789</b>	<b>\$930,260</b>	<b>-</b>	<b>-</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>\$43,155,983</b>	<b>\$98,524</b>	<b>\$79,980</b>	<b>\$37,646</b>	<b>\$34,778</b>	<b>\$6,951</b>	<b>\$4,518,223</b>	<b>\$88,845</b>	<b>\$2,871</b>

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	119-Communication and Outreach	450-Slo Flood Control Water	581-CSA 7A	2nd Alloc Remains	Sub Total	Direct Billed	Unallocated	Total
001-Building Depreciation	\$2,779,408	-	-	-	-	\$2,779,408	-	-	\$2,779,408
002-Equipment Depreciation	\$1,290,358	-	-	-	-	\$1,290,358	-	-	\$1,290,358
104-County Administrative Office	\$1,428,581	-	-	-	-	\$1,428,581	-	\$843,416	\$2,271,998
105-Risk Management	\$602,781	-	-	-	\$0	\$602,781	\$370,070	-	\$972,851
111-County Counsel	\$3,697,037	-	-	-	(\$0)	\$3,697,037	\$163,506	\$776,250	\$4,636,794
112-Human Resources	\$3,833,511	\$1,436	-	-	(\$0)	\$3,833,511	\$351,792	-	\$4,185,303
113-Facilities Management	\$4,109,339	-	-	-	(\$0)	\$4,109,339	\$3,507,750	\$2,249	\$7,619,338
114-Information Technology Department (ITD)	\$10,395,841	-	-	-	\$0	\$10,395,841	\$7,318,412	\$1,341,053	\$19,055,306
116-Central Services	\$3,656,881	-	-	-	\$0	\$3,656,881	\$1,106,708	-	\$4,763,589
117-Auditor-Controller-Treasurer-Tax Collector	\$4,407,385	-	-	-	\$0	\$4,407,385	\$66,979	\$1,720,278	\$6,194,642
200-Maintenance Projects	\$3,389,093	-	-	-	(\$0)	\$3,389,093	\$500,661	-	\$3,889,754
<b>Total Actual Costs</b>	<b>\$39,590,216</b>	<b>\$1,436</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$39,590,216</b>	<b>\$13,385,878</b>	<b>\$4,683,247</b>	<b>\$57,659,341</b>
<b>Roll Forward Amounts</b>	<b>\$3,565,766</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$3,565,766</b>	<b>-</b>	<b>-</b>	<b>\$3,565,766</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>\$43,155,983</b>	<b>\$1,436</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>\$43,155,983</b>	<b>\$13,385,878</b>	<b>\$4,683,247</b>	<b>\$61,225,108</b>

Exhibit B

Roll-Forward Calculations

Department	Actual Cost	Est Cost	Roll Forward	Reg Adj	One Time Adj	Total Claimable
100-Board of Supervisors	\$723,726	\$1,866,804	(\$1,143,078)	-	-	(\$419,351)
103-Short-Term Financing	\$1,454	\$583	\$871	-	-	\$2,324
106-Contributions to Other Agencies	\$3,755	\$3,716	\$39	-	-	\$3,794
109-Assessor	\$1,288,249	\$1,711,112	(\$422,863)	-	-	\$865,386
110-Clerk	\$789,023	\$750,836	\$38,187	-	-	\$827,210
130-Waste Mgmt	\$19,094	\$18,462	\$632	-	-	\$19,725
131-Grand Jury	\$57,689	\$57,888	(\$199)	-	-	\$57,490
132-District Attorney	\$1,791,642	\$1,744,003	\$47,639	-	-	\$1,839,281
134-Child Support Services	\$134,211	\$139,642	(\$5,431)	-	-	\$128,781
135-Public Defender	\$163,079	\$151,088	\$11,991	-	-	\$175,070
136-Sheriff	\$7,955,371	\$6,860,002	\$1,095,369	-	-	\$9,050,739
137-Animal Services	\$301,607	\$443,459	(\$141,852)	-	-	\$159,756
138-Emergency Services	\$282,837	\$195,496	\$87,341	-	-	\$370,177
139-Probation	\$2,495,559	\$2,436,956	\$58,603	-	-	\$2,554,162
140-County Fire	\$1,745,459	\$1,261,710	\$483,749	-	-	\$2,229,209
141-Ag Commissioner	\$433,487	\$541,895	(\$108,408)	-	-	\$325,078
142-Planning	\$2,360,050	\$1,936,297	\$423,753	-	-	\$2,783,804
143-Court Operations Fund	\$4,748	-	-	-	-	\$4,748
160-Public Health	\$2,000,337	\$1,170,125	\$830,212	-	-	\$2,830,549
166-Behavioral Health	\$2,541,064	\$2,232,054	\$309,010	-	-	\$2,850,075
180-Social Services	\$5,018,885	\$4,935,316	\$83,569	-	-	\$5,102,455
183-Med Assist Prog	-	-	-	-	-	-
184-Law Enforcement Medical Care	\$194,039	\$213,285	(\$19,246)	-	-	\$174,792
186-Veteran's Services	\$90,744	\$67,838	\$22,906	-	-	\$113,650
201-Public Works Special Services	\$60,841	\$50,228	\$10,613	-	-	\$71,455
215-Farm Advisor	\$110,395	\$97,850	\$12,545	-	-	\$122,941
230-Capital Projects	\$13,421	\$122,306	(\$108,885)	-	-	(\$95,463)
245-Roads	\$378,791	\$174,089	\$204,702	-	-	\$583,494

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Exhibit B

Roll-Forward Calculations (continued)

Department	Actual Cost	Est Cost	Roll Forward	Reg Adj	One Time Adj	Total Claimable
266-County Wide Automation	\$364,227	\$317,103	\$47,124	-	-	\$411,352
275-Organizational Management	\$20,272	(\$2,215)	\$22,487	-	-	\$42,760
277-CSAC Debt Service	\$821	\$35	\$786	-	-	\$1,608
290-Community Development	\$19,815	\$25,082	(\$5,267)	-	-	\$14,548
305-Parks	\$589,834	\$546,486	\$43,348	-	-	\$633,182
330-Wildlife and Grazing	\$876	\$27	\$849	-	-	\$1,725
331-Fish and Game	\$1,852	\$769	\$1,083	-	-	\$2,934
350-Medically Indigent Services Prog	\$1,791	(\$9,626)	\$11,417	-	-	\$13,207
351-Emergency Medical Services	\$2,288	\$7,449	(\$5,161)	-	-	(\$2,873)
375-Driving Under the Influence	\$58,610	\$57,655	\$955	-	-	\$59,564
377-Library	\$556,124	\$549,588	\$6,536	-	-	\$562,660
405-Public Works	\$2,339,036	\$1,558,751	\$780,285	-	-	\$3,119,321
407-Fleet	\$298,192	\$225,437	\$72,755	-	-	\$370,948
408-Workers' Comp ISF	\$106,305	\$172,517	(\$66,212)	-	-	\$40,094
409-Liability Insurance ISF	\$152,497	\$155,497	(\$3,000)	-	-	\$149,497
410-Unemployment Insurance ISF	\$359	\$427	(\$68)	-	-	\$291
411-Medical Malpractice ISF	\$3,314	\$4,162	(\$848)	-	-	\$2,466
412-County Dental Plan ISF	\$2,024	\$2,282	(\$258)	-	-	\$1,765
413-OPEB ISF	\$242	\$171	\$71	-	-	\$313
425-Airports	\$227,132	\$324,224	(\$97,092)	-	-	\$130,040
427-Golf Courses	\$89,981	\$81,437	\$8,544	-	-	\$98,524
430-Los Osos Sewer System	\$44,476	\$8,973	\$35,503	-	-	\$79,980
720-APCD	\$26,281	\$14,916	\$11,365	-	-	\$37,646
760-Pension Trust	\$37,033	\$39,288	(\$2,255)	-	-	\$34,778
791-Law Library	\$6,161	\$5,372	\$789	-	-	\$6,951
999-Other	\$3,587,963	\$2,657,703	\$930,260	-	-	\$4,518,223
222-Regional Parks	\$88,845	-	-	-	-	\$88,845
118-Talent Development	\$2,871	-	-	-	-	\$2,871



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

**Roll-Forward Calculations (continued)**

Department	Actual Cost	Est Cost	Roll Forward	Reg Adj	One Time Adj	Total Claimable
119-Communication and Outreach	\$1,436	-	-	-	-	\$1,436
450-Slo Flood Control Water	-	-	-	-	-	-
581-CSA 7A	-	-	-	-	-	-
<b>Totals</b>	<b>\$39,590,216</b>	<b>\$35,926,550</b>	<b>\$3,565,766</b>	-	-	<b>\$43,155,983</b>

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

**Service to Service Allocations**

Department	Total CSD Allocated	001-Building Depreciation	002-Equipment Depreciation	104-County Administrative Office	105-Risk Management	111-County Counsel	112-Human Resources	113-Facilities Management	114-Information Technology Department (ITD)
001-Building Depreciation	\$924,249	-	-	\$111,291	-	\$123,326	\$104,696	\$21,714	\$90,183
002-Equipment Depreciation	\$2,579,675	-	-	-	-	\$1,823	\$20,887	\$7,893	\$2,387,422
104-County Administrative Office	\$178,725	-	-	\$2,838	\$4,524	\$19,451	\$26,139	\$19,699	\$60,381
105-Risk Management	\$17,326	-	-	\$812	-	\$1,324	\$2,584	\$3,026	\$5,358
111-County Counsel	\$523,901	-	-	\$124,945	-	-	\$273,237	\$70,302	\$10,476
112-Human Resources	\$385,134	-	-	\$15,848	-	\$28,140	\$51,507	\$68,912	\$122,032
113-Facilities Management	\$864,647	-	-	\$51,234	-	\$57,232	\$48,463	\$95,632	\$265,369
114-Information Technology Department (ITD)	\$2,353,152	-	-	\$46,405	\$21,485	\$97,516	\$118,785	\$160,357	\$1,529,058
116-Central Services	\$3,980	-	-	\$5,623	\$8,596	\$4,350	\$10,550	\$63,039	\$48,608
117-Auditor-Controller-Treasurer-Tax Collector	\$499,835	-	-	\$18,232	\$11,243	\$39,024	\$40,710	\$128,173	\$138,684
200-Maintenance Projects	\$1,313,228	-	-	\$549,628	-	\$75,725	\$66,484	\$49,404	\$128,266
<b>Totals</b>	<b>\$9,643,853</b>	-	-	<b>\$926,856</b>	<b>\$45,849</b>	<b>\$447,911</b>	<b>\$764,043</b>	<b>\$688,150</b>	<b>\$4,785,838</b>

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

**Service to Service Allocations (continued)**

Department	Total CSD Allocated	116-Central Services	117-Auditor- Controller- Treasurer-Tax Collector	200-Maintenance Projects
001-Building Depreciation	\$924,249	\$180,976	\$292,062	-
002-Equipment Depreciation	\$2,579,675	\$2,520	\$159,130	-
104-County Administrative Office	\$178,725	\$9,103	\$23,985	\$12,604
105-Risk Management	\$17,326	\$819	\$3,404	-
111-County Counsel	\$523,901	-	\$44,941	-
112-Human Resources	\$385,134	\$21,169	\$77,526	-
113-Facilities Management	\$864,647	\$156,524	\$155,431	\$34,762
114-Information Technology Department (ITD)	\$2,353,152	\$46,052	\$272,418	\$61,075
116-Central Services	\$3,980	(\$198,458)	\$31,440	\$30,232
117-Auditor-Controller-Treasurer-Tax Collector	\$499,835	\$25,192	\$64,694	\$33,884
200-Maintenance Projects	\$1,313,228	\$229,723	\$213,998	-
<b>Totals</b>	<b>\$9,643,853</b>	<b>\$473,621</b>	<b>\$1,339,029</b>	<b>\$172,557</b>

**Exhibit D**

**Significant Changes from Prior Year**

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

**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 2018-2019.

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

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

Revenue Reconciliation

**No Revenue Reconciliation**

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Fiscal Year 2018-19 Actuals  
For Use In Year 2020-21

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**Building Depreciation**  
**Schedule 1.3**

**Labor Distribution Summary**  
**No Labor Distribution**

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Building Depreciation  
Schedule 1.4

Schedule of costs to be allocated

	Amount	General & Admin	Old Courthouse	Courthouse Annex	SLO Health Complex	Sierra Way	New Courthouse
<b>Wages and Benefits</b>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>	-	-	-	-	-	-	-
<b>Service And Supplies</b>							
<b>Services and Supplies Subtotal</b>	-	-	-	-	-	-	-
<b>Cost Adjustments</b>							
DEPRECIATION	<i>ADJP</i> \$3,703,657	-	\$220,897	-	\$538,309	\$3,848	\$211,882
<b>Cost Adjustments Subtotal</b>	\$3,703,657	-	\$220,897	-	\$538,309	\$3,848	\$211,882
<b>Reallocate Admin</b>		-	-	-	-	-	-
<b>Functional Costs</b>	\$3,703,657	-	\$220,897	-	\$538,309	\$3,848	\$211,882



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

Schedule of costs to be allocated (continued)

	Amount	Atascadero Hospital	Other Direct	County Bank Bldg	Kimball Bldg	Bldg 1200	Paso Health Facility
<b>Wages and Benefits</b>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>	-	-	-	-	-	-	-
<b>Service And Supplies</b>							
<b>Services and Supplies Subtotal</b>							
<b>Cost Adjustments</b>							
DEPRECIATION	<i>ADJP</i> \$3,703,657	\$1,282	\$1,044,248	\$27,921	\$12,973	-	\$11,698
<b>Cost Adjustments Subtotal</b>	\$3,703,657	\$1,282	\$1,044,248	\$27,921	\$12,973	-	\$11,698
<b>Reallocate Admin</b>							
<b>Functional Costs</b>	\$3,703,657	\$1,282	\$1,044,248	\$27,921	\$12,973	-	\$11,698

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

Schedule of costs to be allocated (continued)

		Amount	North County Facility	Longbranch	Monterey Parking	New Govt Center	Structures
<b>Wages and Benefits</b>							
	Salaries	-	-	-	-	-	-
	Benefits	-	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>		-	-	-	-	-	-
<b>Service And Supplies</b>							
	<b>SERVICES</b>						
	Services and Supplies Subtotal	-	-	-	-	-	-
<b>Cost Adjustments</b>							
	<b>DEPRECIATION</b>						
	ADJP	\$3,703,657	\$16,335	-	-	\$1,276,837	\$337,427
<b>Cost Adjustments Subtotal</b>		\$3,703,657	\$16,335	-	-	\$1,276,837	\$337,427
<b>Reallocate Admin</b>							
	Reallocate Admin		-	-	-	-	-
<b>Functional Costs</b>		\$3,703,657	\$16,335	-	-	\$1,276,837	\$337,427

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

**Service to Service Costs**

Department	First Incoming	Second Incoming
<b>Subtotals</b>	-	-
<b>Functional Costs</b>	\$3,703,657	
<b>Total Allocated Costs</b>	\$3,703,657	

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

Detail Allocation - Old Courthouse

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	1,710.0	2.554%	\$5,641	-	\$5,641	-	\$5,641
114-Information Technology Department (ITD)	25,125.0	37.519%	\$82,878	-	\$82,878	-	\$82,878
132-District Attorney	1,306.0	1.950%	\$4,308	-	\$4,308	-	\$4,308
142-Planning	19,676.0	29.382%	\$64,904	-	\$64,904	-	\$64,904
405-Public Works	19,149.0	28.595%	\$63,166	-	\$63,166	-	\$63,166
<b>Subtotals</b>	<b>66,966.0</b>	<b>100.000%</b>	<b>\$220,897</b>	<b>-</b>	<b>\$220,897</b>	<b>-</b>	<b>\$220,897</b>
<b>Direct Billed</b>					-		-
<b>Total Full Functional Cost</b>					\$220,897		\$220,897

Allocation Basis: Square Footage

**Building Depreciation**  
**Schedule 1.6.2**

**Detail Allocation - Courthouse Annex**

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

**Allocation Basis: Square Footage**

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

**Detail Allocation - SLO Health Complex**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
137-Animal Services	517.0	0.687%	\$3,697	-	\$3,697	-	\$3,697
160-Public Health	21,211.0	28.177%	\$151,677	-	\$151,677	-	\$151,677
166-Behavioral Health	44,715.0	59.399%	\$319,750	-	\$319,750	-	\$319,750
375-Driving Under the Influence	1,646.0	2.187%	\$11,770	-	\$11,770	-	\$11,770
999-Other	7,190.0	9.551%	\$51,415	-	\$51,415	-	\$51,415
<b>Subtotals</b>	<b>75,279.0</b>	<b>100.000%</b>	<b>\$538,309</b>	<b>-</b>	<b>\$538,309</b>	<b>-</b>	<b>\$538,309</b>
<b>Direct Billed</b>					-		-
<b>Total Full Functional Cost</b>					<b>\$538,309</b>		<b>\$538,309</b>

**Allocation Basis: Square Footage**

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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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	10,858.0	53.715%	\$2,067	-	\$2,067	-	\$2,067
160-Public Health	5,961.0	29.489%	\$1,135	-	\$1,135	-	\$1,135
215-Farm Advisor	1,494.0	7.391%	\$284	-	\$284	-	\$284
999-Other	1,901.0	9.404%	\$362	-	\$362	-	\$362
<b>Subtotals</b>	<b>20,214.0</b>	<b>100.000%</b>	<b>\$3,848</b>	<b>-</b>	<b>\$3,848</b>	<b>-</b>	<b>\$3,848</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$3,848</b>		<b>\$3,848</b>

Allocation Basis: Square Footage

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

Building Depreciation  
 Schedule 1.6.5

Detail Allocation - New Courthouse

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

Allocation Basis: Square Footage



**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	1,873.0	12.626%	\$162	-	\$162	-	\$162
166-Behavioral Health	11,225.0	75.671%	\$970	-	\$970	-	\$970
999-Other	1,736.0	11.703%	\$150	-	\$150	-	\$150
<b>Subtotals</b>	<b>14,834.0</b>	<b>100.000%</b>	<b>\$1,282</b>	<b>-</b>	<b>\$1,282</b>	<b>-</b>	<b>\$1,282</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$1,282</b>		<b>\$1,282</b>

Allocation Basis: Square Footage

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

**Detail Allocation - Other Direct**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	4,769.0	0.457%	\$4,769	-	\$4,769	-	\$4,769
136-Sheriff	516,151.0	49.428%	\$516,151	-	\$516,151	-	\$516,151
137-Animal Services	21,108.0	2.021%	\$21,108	-	\$21,108	-	\$21,108
139-Probation	343,514.0	32.896%	\$343,514	-	\$343,514	-	\$343,514
140-County Fire	20,126.0	1.927%	\$20,126	-	\$20,126	-	\$20,126
141-Ag Commissioner	7,815.0	0.748%	\$7,815	-	\$7,815	-	\$7,815
160-Public Health	32,591.0	3.121%	\$32,591	-	\$32,591	-	\$32,591
166-Behavioral Health	25,530.0	2.445%	\$25,530	-	\$25,530	-	\$25,530
245-Roads	1,426.0	0.137%	\$1,426	-	\$1,426	-	\$1,426
305-Parks	14,358.0	1.375%	\$14,358	-	\$14,358	-	\$14,358
375-Driving Under the Influence	1,337.0	0.128%	\$1,337	-	\$1,337	-	\$1,337
377-Library	55,523.0	5.317%	\$55,523	-	\$55,523	-	\$55,523
<b>Subtotals</b>	<b>1,044,248.0</b>	<b>100.000%</b>	<b>\$1,044,248</b>	<b>-</b>	<b>\$1,044,248</b>	<b>-</b>	<b>\$1,044,248</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$1,044,248</b>		<b>\$1,044,248</b>

Allocation Basis: Depreciation by department

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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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	4,148.0	49.623%	\$13,855	-	\$13,855	-	\$13,855
405-Public Works	4,211.0	50.377%	\$14,066	-	\$14,066	-	\$14,066
<b>Subtotals</b>	<b>8,359.0</b>	<b>100.000%</b>	<b>\$27,921</b>	<b>-</b>	<b>\$27,921</b>	<b>-</b>	<b>\$27,921</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$27,921</b>		<b>\$27,921</b>

Allocation Basis: Square Footage

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

**Detail Allocation - Kimball Bldg**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	120.0	0.661%	\$86	-	\$86	(\$0)	\$86
113-Facilities Management	1,651.0	9.091%	\$1,179	-	\$1,179	(\$0)	\$1,179
117-Auditor-Controller-Treasurer-Tax Collector	1,874.0	10.319%	\$1,339	-	\$1,339	(\$0)	\$1,339
305-Parks	3,119.0	17.174%	\$2,228	-	\$2,228	(\$0)	\$2,228
405-Public Works	5,941.0	32.713%	\$4,244	-	\$4,244	(\$0)	\$4,244
999-Other	3,544.0	19.514%	\$2,532	-	\$2,532	(\$0)	\$2,532
222-Regional Parks	1,912.0	10.528%	\$1,366	-	\$1,366	(\$0)	\$1,366
<b>Subtotals</b>	<b>18,161.0</b>	<b>100.000%</b>	<b>\$12,973</b>	<b>-</b>	<b>\$12,973</b>	<b>(\$0)</b>	<b>\$12,973</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$12,973</b>		<b>\$12,973</b>

**Allocation Basis: Square Footage**

**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	335.0	0.668%	-	-	-	-	-
112-Human Resources	117.0	0.233%	-	-	-	-	-
113-Facilities Management	26,376.0	52.628%	-	-	-	-	-
114-Information Technology Department (ITD)	783.0	1.562%	-	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	3,211.0	6.407%	-	-	-	-	-
109-Assessor	386.0	0.770%	-	-	-	-	-
110-Clerk	5,647.0	11.267%	-	-	-	-	-
132-District Attorney	923.0	1.842%	-	-	-	-	-
136-Sheriff	353.0	0.704%	-	-	-	-	-
137-Animal Services	254.0	0.507%	-	-	-	-	-
138-Emergency Services	2,915.0	5.816%	-	-	-	-	-
139-Probation	293.0	0.585%	-	-	-	-	-
142-Planning	619.0	1.235%	-	-	-	-	-
377-Library	3,040.0	6.066%	-	-	-	-	-
405-Public Works	1,048.0	2.091%	-	-	-	-	-
999-Other	3,818.0	7.618%	-	-	-	-	-
<b>Subtotals</b>	<b>50,118.0</b>	<b>100.000%</b>	-	-	-	-	-
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>							

Allocation Basis: Square Footage

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

**Detail Allocation - Paso Health Facility**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
160-Public Health	4,391.0	100.000%	\$11,698	-	\$11,698	-	\$11,698
<b>Subtotals</b>	<b>4,391.0</b>	<b>100.000%</b>	<b>\$11,698</b>	<b>-</b>	<b>\$11,698</b>	<b>-</b>	<b>\$11,698</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					\$11,698		\$11,698

Allocation Basis: Square Footage

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

**Detail Allocation - North County Facility**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
109-Assessor	4,655.0	69.989%	\$11,433	-	\$11,433	-	\$11,433
110-Clerk	200.0	3.007%	\$491	-	\$491	-	\$491
142-Planning	1,796.0	27.003%	\$4,411	-	\$4,411	-	\$4,411
<b>Subtotals</b>	<b>6,651.0</b>	<b>100.000%</b>	<b>\$16,335</b>	<b>-</b>	<b>\$16,335</b>	<b>-</b>	<b>\$16,335</b>
<b>Direct Billed</b>					-		-
<b>Total Full Functional Cost</b>					\$16,335		\$16,335

Allocation Basis: Square Footage

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

**Detail Allocation - Longbranch**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
139-Probation	566.0	7.714%	-	-	-	-	-
166-Behavioral Health	5,823.0	79.365%	-	-	-	-	-
375-Driving Under the Influence	948.0	12.921%	-	-	-	-	-
<b>Subtotals</b>	<b>7,337.0</b>	<b>100.000%</b>	-	-	-	-	-
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>							

Allocation Basis: Square Footage



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

**Detail Allocation - Monterey Parking**

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

Allocation Basis: Number of spaces

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

**Detail Allocation - New Govt Center**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	8,563.0	8.716%	\$111,291	-	\$111,291	-	\$111,291
111-County Counsel	9,489.0	9.659%	\$123,326	-	\$123,326	-	\$123,326
112-Human Resources	8,049.0	8.193%	\$104,611	-	\$104,611	-	\$104,611
113-Facilities Management	1,146.0	1.166%	\$14,894	-	\$14,894	-	\$14,894
116-Central Services	1,802.0	1.834%	\$23,420	-	\$23,420	-	\$23,420
117-Auditor-Controller-Treasurer-Tax Collector	22,369.0	22.769%	\$290,724	-	\$290,724	-	\$290,724
100-Board of Supervisors	12,012.0	12.227%	\$156,117	-	\$156,117	-	\$156,117
109-Assessor	21,742.0	22.131%	\$282,575	-	\$282,575	-	\$282,575
110-Clerk	11,535.0	11.741%	\$149,917	-	\$149,917	-	\$149,917
138-Emergency Services	1,536.0	1.563%	\$19,963	-	\$19,963	-	\$19,963
<b>Subtotals</b>	<b>98,243.0</b>	<b>100.000%</b>	<b>\$1,276,837</b>	<b>-</b>	<b>\$1,276,837</b>	<b>-</b>	<b>\$1,276,837</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$1,276,837</b>		<b>\$1,276,837</b>

Allocation Basis: Square Footage

**Building Depreciation**  
**Schedule 1.6.16**

**Detail Allocation - Structures**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	1,331.0	0.394%	\$1,331	-	\$1,331	-	\$1,331
116-Central Services	118,295.0	35.058%	\$118,295	-	\$118,295	-	\$118,295
109-Assessor	42,351.0	12.551%	\$42,351	-	\$42,351	-	\$42,351
110-Clerk	1,819.0	0.539%	\$1,819	-	\$1,819	-	\$1,819
136-Sheriff	5,520.0	1.636%	\$5,520	-	\$5,520	-	\$5,520
137-Animal Services	34,508.0	10.227%	\$34,508	-	\$34,508	-	\$34,508
139-Probation	8,236.0	2.441%	\$8,236	-	\$8,236	-	\$8,236
140-County Fire	4,454.0	1.320%	\$4,454	-	\$4,454	-	\$4,454
141-Ag Commissioner	4,321.0	1.281%	\$4,321	-	\$4,321	-	\$4,321
142-Planning	16,337.0	4.842%	\$16,337	-	\$16,337	-	\$16,337
160-Public Health	35,073.0	10.394%	\$35,073	-	\$35,073	-	\$35,073
166-Behavioral Health	20,052.0	5.943%	\$20,052	-	\$20,052	-	\$20,052
201-Public Works Special Services	6,300.0	1.867%	\$6,300	-	\$6,300	-	\$6,300
305-Parks	36,148.0	10.713%	\$36,148	-	\$36,148	-	\$36,148
377-Library	2,682.0	0.795%	\$2,682	-	\$2,682	-	\$2,682
<b>Subtotals</b>	<b>337,427.0</b>	<b>100.000%</b>	<b>\$337,427</b>	<b>-</b>	<b>\$337,427</b>	<b>-</b>	<b>\$337,427</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$337,427</b>		<b>\$337,427</b>

Allocation Basis: Depreciation by department

**Building Depreciation  
Schedule 1.7**

**Summary of Allocated Costs**

Department	Total	Old Courthouse	Courthouse Annex	SLO Health Complex	Sierra Way	New Courthouse	Atascadero Hospital
104-County Administrative Office	\$111,291	-	-	-	-	-	-
111-County Counsel	\$123,326	-	-	-	-	-	-
112-Human Resources	\$104,696	-	-	-	-	-	-
113-Facilities Management	\$21,714	\$5,641	-	-	-	-	-
114-Information Technology Department (ITD)	\$90,183	\$82,878	-	-	-	\$1,205	-
116-Central Services	\$180,976	-	-	-	-	\$25,406	-
117-Auditor-Controller-Treasurer-Tax Collector	\$292,062	-	-	-	-	-	-
<b>Subtotal for CSD</b>	<b>\$924,249</b>	<b>\$88,519</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$26,611</b>	<b>-</b>
100-Board of Supervisors	\$156,117	-	-	-	-	-	-
109-Assessor	\$336,359	-	-	-	-	-	-
110-Clerk	\$152,227	-	-	-	-	-	-
132-District Attorney	\$4,308	\$4,308	-	-	-	-	-
136-Sheriff	\$521,671	-	-	-	-	-	-
137-Animal Services	\$59,313	-	-	\$3,697	-	-	-
138-Emergency Services	\$19,963	-	-	-	-	-	-
139-Probation	\$351,750	-	-	-	-	-	-
140-County Fire	\$24,580	-	-	-	-	-	-
141-Ag Commissioner	\$14,203	-	-	-	\$2,067	-	-
142-Planning	\$85,652	\$64,904	-	-	-	-	-
160-Public Health	\$232,335	-	-	\$151,677	\$1,135	-	\$162
166-Behavioral Health	\$366,302	-	-	\$319,750	-	-	\$970
201-Public Works Special Services	\$6,300	-	-	-	-	-	-
215-Farm Advisor	\$284	-	-	-	\$284	-	-
245-Roads	\$1,426	-	-	-	-	-	-
305-Parks	\$52,734	-	-	-	-	-	-
375-Driving Under the Influence	\$13,107	-	-	\$11,770	-	-	-
377-Library	\$58,205	-	-	-	-	-	-

**Building Depreciation  
Schedule 1.7**

**Summary of Allocated Costs (continued)**

Department	Total	Old Courthouse	Courthouse Annex	SLO Health Complex	Sierra Way	New Courthouse	Atascadero Hospital
405-Public Works	\$81,475	\$63,166	-	-	-	-	-
999-Other	\$239,730	-	-	\$51,415	\$362	\$185,271	\$150
222-Regional Parks	\$1,366	-	-	-	-	-	-
<b>Totals</b>	<b>\$3,703,657</b>	<b>\$220,897</b>	<b>-</b>	<b>\$538,309</b>	<b>\$3,848</b>	<b>\$211,882</b>	<b>\$1,282</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>\$3,703,657</b>	<b>\$220,897</b>	<b>-</b>	<b>\$538,309</b>	<b>\$3,848</b>	<b>\$211,882</b>	<b>\$1,282</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>(\$924,249)</b>	<b>(\$88,519)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$26,611)</b>	<b>-</b>
<b>Total Receiving Department Allocation</b>	<b>\$2,779,408</b>	<b>\$132,378</b>	<b>-</b>	<b>\$538,309</b>	<b>\$3,848</b>	<b>\$185,271</b>	<b>\$1,282</b>

**Building Depreciation  
Schedule 1.7**

**Summary of Allocated Costs (continued)**

Department	Total	Other Direct	County Bank Bldg	Kimball Bldg	Bldg 1200	Paso Health Facility	North County Facility
104-County Administrative Office	\$111,291	-	-	-	-	-	-
111-County Counsel	\$123,326	-	-	-	-	-	-
112-Human Resources	\$104,696	-	-	\$86	-	-	-
113-Facilities Management	\$21,714	-	-	\$1,179	-	-	-
114-Information Technology Department (ITD)	\$90,183	\$4,769	-	-	-	-	-
116-Central Services	\$180,976	-	\$13,855	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$292,062	-	-	\$1,339	-	-	-
<b>Subtotal for CSD</b>	<b>\$924,249</b>	<b>\$4,769</b>	<b>\$13,855</b>	<b>\$2,604</b>	-	-	-
100-Board of Supervisors	\$156,117	-	-	-	-	-	-
109-Assessor	\$336,359	-	-	-	-	-	\$11,433
110-Clerk	\$152,227	-	-	-	-	-	\$491
132-District Attorney	\$4,308	-	-	-	-	-	-
136-Sheriff	\$521,671	\$516,151	-	-	-	-	-
137-Animal Services	\$59,313	\$21,108	-	-	-	-	-
138-Emergency Services	\$19,963	-	-	-	-	-	-
139-Probation	\$351,750	\$343,514	-	-	-	-	-
140-County Fire	\$24,580	\$20,126	-	-	-	-	-
141-Ag Commissioner	\$14,203	\$7,815	-	-	-	-	-
142-Planning	\$85,652	-	-	-	-	-	\$4,411
160-Public Health	\$232,335	\$32,591	-	-	-	\$11,698	-
166-Behavioral Health	\$366,302	\$25,530	-	-	-	-	-
201-Public Works Special Services	\$6,300	-	-	-	-	-	-
215-Farm Advisor	\$284	-	-	-	-	-	-
245-Roads	\$1,426	\$1,426	-	-	-	-	-
305-Parks	\$52,734	\$14,358	-	\$2,228	-	-	-
375-Driving Under the Influence	\$13,107	\$1,337	-	-	-	-	-
377-Library	\$58,205	\$55,523	-	-	-	-	-

**Building Depreciation  
Schedule 1.7**

**Summary of Allocated Costs (continued)**

Department	Total	Other Direct	County Bank Bldg	Kimball Bldg	Bldg 1200	Paso Health Facility	North County Facility
405-Public Works	\$81,475	-	\$14,066	\$4,244	-	-	-
999-Other	\$239,730	-	-	\$2,532	-	-	-
222-Regional Parks	\$1,366	-	-	\$1,366	-	-	-
<b>Totals</b>	<b>\$3,703,657</b>	<b>\$1,044,248</b>	<b>\$27,921</b>	<b>\$12,973</b>	<b>-</b>	<b>\$11,698</b>	<b>\$16,335</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>\$3,703,657</b>	<b>\$1,044,248</b>	<b>\$27,921</b>	<b>\$12,973</b>	<b>-</b>	<b>\$11,698</b>	<b>\$16,335</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>(\$924,249)</b>	<b>(\$4,769)</b>	<b>(\$13,855)</b>	<b>(\$2,604)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Receiving Department Allocation</b>	<b>\$2,779,408</b>	<b>\$1,039,479</b>	<b>\$14,066</b>	<b>\$10,369</b>	<b>-</b>	<b>\$11,698</b>	<b>\$16,335</b>

**Building Depreciation  
Schedule 1.7**

**Summary of Allocated Costs (continued)**

Department	Total	Longbranch	Monterey Parking	New Govt Center	Structures
104-County Administrative Office	\$111,291	-	-	\$111,291	-
111-County Counsel	\$123,326	-	-	\$123,326	-
112-Human Resources	\$104,696	-	-	\$104,611	-
113-Facilities Management	\$21,714	-	-	\$14,894	-
114-Information Technology Department (ITD)	\$90,183	-	-	-	\$1,331
116-Central Services	\$180,976	-	-	\$23,420	\$118,295
117-Auditor-Controller-Treasurer-Tax Collector	\$292,062	-	-	\$290,724	-
<b>Subtotal for CSD</b>	<b>\$924,249</b>	-	-	<b>\$668,265</b>	<b>\$119,626</b>
100-Board of Supervisors	\$156,117	-	-	\$156,117	-
109-Assessor	\$336,359	-	-	\$282,575	\$42,351
110-Clerk	\$152,227	-	-	\$149,917	\$1,819
132-District Attorney	\$4,308	-	-	-	-
136-Sheriff	\$521,671	-	-	-	\$5,520
137-Animal Services	\$59,313	-	-	-	\$34,508
138-Emergency Services	\$19,963	-	-	\$19,963	-
139-Probation	\$351,750	-	-	-	\$8,236
140-County Fire	\$24,580	-	-	-	\$4,454
141-Ag Commissioner	\$14,203	-	-	-	\$4,321
142-Planning	\$85,652	-	-	-	\$16,337
160-Public Health	\$232,335	-	-	-	\$35,073
166-Behavioral Health	\$366,302	-	-	-	\$20,052
201-Public Works Special Services	\$6,300	-	-	-	\$6,300
215-Farm Advisor	\$284	-	-	-	-
245-Roads	\$1,426	-	-	-	-
305-Parks	\$52,734	-	-	-	\$36,148
375-Driving Under the Influence	\$13,107	-	-	-	-
377-Library	\$58,205	-	-	-	\$2,682



**Building Depreciation  
 Schedule 1.7**

**Summary of Allocated Costs (continued)**

Department	Total	Longbranch	Monterey Parking	New Govt Center	Structures
405-Public Works	\$81,475	-	-	-	-
999-Other	\$239,730	-	-	-	-
222-Regional Parks	\$1,366	-	-	-	-
<b>Totals</b>	<b>\$3,703,657</b>	<b>-</b>	<b>-</b>	<b>\$1,276,837</b>	<b>\$337,427</b>
<b>Direct Billed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$3,703,657</b>	<b>-</b>	<b>-</b>	<b>\$1,276,837</b>	<b>\$337,427</b>
<b>Less Direct Billed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less CSD Amounts</b>	<b>(\$924,249)</b>	<b>-</b>	<b>-</b>	<b>(\$668,265)</b>	<b>(\$119,626)</b>
<b>Total Receiving Department Allocation</b>	<b>\$2,779,408</b>	<b>-</b>	<b>-</b>	<b>\$608,572</b>	<b>\$217,801</b>

**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 Fiscal Year 2018-2019.

**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 2018-19 Actuals  
For Use In Year 2020-21

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

Date Printed: 10/6/2020

**Equipment Depreciation**  
**Schedule 2.2**

**Revenue Reconciliation**

**No Revenue Reconciliation**

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Fiscal Year 2018-19 Actuals  
For Use In Year 2020-21

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

Date Printed: 10/6/2020

**Equipment Depreciation**  
**Schedule 2.3**

**Labor Distribution Summary**

**No Labor Distribution**

Equipment Depreciation  
Schedule 2.4

Schedule of costs to be allocated

	Amount	General & Admin	Software	Computing Assets	Other Assets
<b>Wages and Benefits</b>					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>	-	-	-	-	-
<b>Service And Supplies</b>					
<b>Servics and Supplies Subtotal</b>	-	-	-	-	-
<b>Cost Adjustments</b>					
Depreciation	<i>ADJP</i> \$3,870,033	-	\$1,249,699	\$1,035,397	\$1,584,936
<b>Cost Adjustments Subtotal</b>	\$3,870,033	-	\$1,249,699	\$1,035,397	\$1,584,936
<b>Reallocate Admin</b>		-	-	-	-
<b>Functional Costs</b>	\$3,870,033	-	\$1,249,699	\$1,035,397	\$1,584,936

Equipment Depreciation  
Schedule 2.5

Service to Service Costs

Department	First Incoming	Second Incoming
<b>Subtotals</b>	-	-
<b>Functional Costs</b>	\$3,870,033	
<b>Total Allocated Costs</b>	\$3,870,033	

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	19,364.06	1.553%	\$19,408	-	\$19,408	-	\$19,408
114-Information Technology Department (ITD)	507,742.77	40.720%	\$508,882	-	\$508,882	-	\$508,882
117-Auditor-Controller-Treasurer-Tax Collector	141,075.49	11.314%	\$141,392	-	\$141,392	-	\$141,392
109-Assessor	9,000.0	0.722%	\$9,020	-	\$9,020	-	\$9,020
110-Clerk	24,325.65	1.951%	\$24,380	-	\$24,380	-	\$24,380
132-District Attorney	18,607.0	1.492%	\$18,649	-	\$18,649	-	\$18,649
136-Sheriff	79,911.78	6.409%	\$80,091	-	\$80,091	-	\$80,091
139-Probation	37,693.43	3.023%	\$37,778	-	\$37,778	-	\$37,778
140-County Fire	3,239.8	0.260%	\$3,247	-	\$3,247	-	\$3,247
142-Planning	168,107.85	13.482%	\$168,485	-	\$168,485	-	\$168,485
160-Public Health	2,255.0	0.181%	\$2,260	-	\$2,260	-	\$2,260
166-Behavioral Health	206,769.07	16.583%	\$207,233	-	\$207,233	-	\$207,233
201-Public Works Special Services	2,200.0	0.176%	\$2,205	-	\$2,205	-	\$2,205
305-Parks	13,325.3	1.069%	\$13,355	-	\$13,355	-	\$13,355
999-Other	13,283.0	1.065%	\$13,313	-	\$13,313	-	\$13,313
<b>Subtotals</b>	<b>1,246,900.2</b>	<b>100.000%</b>	<b>\$1,249,699</b>	<b>-</b>	<b>\$1,249,699</b>	<b>-</b>	<b>\$1,249,699</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$1,249,699</b>		<b>\$1,249,699</b>

Allocation Basis: Departmental Asset Depreciation

Equipment Depreciation  
Schedule 2.6.2

Detail Allocation - Computing Assets

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	901,302.83	91.534%	\$947,742	-	\$947,742	-	\$947,742
109-Assessor	4,946.68	0.502%	\$5,202	-	\$5,202	-	\$5,202
132-District Attorney	2,721.22	0.276%	\$2,861	-	\$2,861	-	\$2,861
136-Sheriff	48,035.67	4.878%	\$50,511	-	\$50,511	-	\$50,511
139-Probation	11,492.19	1.167%	\$12,084	-	\$12,084	-	\$12,084
140-County Fire	6,813.45	0.692%	\$7,165	-	\$7,165	-	\$7,165
999-Other	9,350.8	0.950%	\$9,833	-	\$9,833	-	\$9,833
<b>Subtotals</b>	<b>984,662.84</b>	<b>100.000%</b>	<b>\$1,035,397</b>	<b>-</b>	<b>\$1,035,397</b>	<b>-</b>	<b>\$1,035,397</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$1,035,397</b>		<b>\$1,035,397</b>

Allocation Basis: Departmental Asset Depreciation



Equipment Depreciation  
Schedule 2.6.3

Detail Allocation - Other Assets

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
111-County Counsel	1,305.16	0.115%	\$1,823	-	\$1,823	\$0	\$1,823
112-Human Resources	1,059.06	0.093%	\$1,479	-	\$1,479	\$0	\$1,479
113-Facilities Management	5,650.47	0.498%	\$7,893	-	\$7,893	\$0	\$7,893
114-Information Technology Department (ITD)	666,343.86	58.728%	\$930,797	-	\$930,797	\$0	\$930,797
116-Central Services	1,804.19	0.159%	\$2,520	-	\$2,520	\$0	\$2,520
117-Auditor-Controller-Treasurer-Tax Collector	12,697.98	1.119%	\$17,737	-	\$17,737	\$0	\$17,737
100-Board of Supervisors	987.27	0.087%	\$1,379	-	\$1,379	\$0	\$1,379
109-Assessor	12,322.16	1.086%	\$17,212	-	\$17,212	\$0	\$17,212
110-Clerk	3,419.29	0.301%	\$4,776	-	\$4,776	\$0	\$4,776
132-District Attorney	9,485.31	0.836%	\$13,250	-	\$13,250	\$0	\$13,250
136-Sheriff	216,309.16	19.064%	\$302,156	-	\$302,156	\$0	\$302,156
137-Animal Services	3,629.61	0.320%	\$5,070	-	\$5,070	\$0	\$5,070
138-Emergency Services	27,686.12	2.440%	\$38,674	-	\$38,674	\$0	\$38,674
139-Probation	1,107.43	0.098%	\$1,547	-	\$1,547	\$0	\$1,547
140-County Fire	86,909.97	7.660%	\$121,402	-	\$121,402	\$0	\$121,402
141-Ag Commissioner	3,746.26	0.330%	\$5,233	-	\$5,233	\$0	\$5,233
142-Planning	3,939.06	0.347%	\$5,502	-	\$5,502	\$0	\$5,502
160-Public Health	20,358.38	1.794%	\$28,438	-	\$28,438	\$0	\$28,438
215-Farm Advisor	1,256.68	0.111%	\$1,755	-	\$1,755	\$0	\$1,755
305-Parks	6,803.3	0.600%	\$9,503	-	\$9,503	\$0	\$9,503
377-Library	5,609.66	0.494%	\$7,836	-	\$7,836	\$0	\$7,836
999-Other	42,201.78	3.719%	\$58,951	-	\$58,951	\$0	\$58,951
<b>Subtotals</b>	<b>1,134,632.16</b>	<b>100.000%</b>	<b>\$1,584,936</b>	<b>-</b>	<b>\$1,584,936</b>	<b>\$0</b>	<b>\$1,584,936</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$1,584,936</b>		<b>\$1,584,936</b>

Allocation Basis: Departmental Asset Depreciation

Equipment Depreciation  
Schedule 2.7

Summary of Allocated Costs

Department	Total	Software	Computing Assets	Other Assets
111-County Counsel	\$1,823	-	-	\$1,823
112-Human Resources	\$20,887	\$19,408	-	\$1,479
113-Facilities Management	\$7,893	-	-	\$7,893
114-Information Technology Department (ITD)	\$2,387,422	\$508,882	\$947,742	\$930,797
116-Central Services	\$2,520	-	-	\$2,520
117-Auditor-Controller-Treasurer-Tax Collector	\$159,130	\$141,392	-	\$17,737
<b>Subtotal for CSD</b>	<b>\$2,579,675</b>	<b>\$669,682</b>	<b>\$947,742</b>	<b>\$962,251</b>
100-Board of Supervisors	\$1,379	-	-	\$1,379
109-Assessor	\$31,434	\$9,020	\$5,202	\$17,212
110-Clerk	\$29,157	\$24,380	-	\$4,776
132-District Attorney	\$34,760	\$18,649	\$2,861	\$13,250
136-Sheriff	\$432,758	\$80,091	\$50,511	\$302,156
137-Animal Services	\$5,070	-	-	\$5,070
138-Emergency Services	\$38,674	-	-	\$38,674
139-Probation	\$51,409	\$37,778	\$12,084	\$1,547
140-County Fire	\$131,814	\$3,247	\$7,165	\$121,402
141-Ag Commissioner	\$5,233	-	-	\$5,233
142-Planning	\$173,988	\$168,485	-	\$5,502
160-Public Health	\$30,698	\$2,260	-	\$28,438
166-Behavioral Health	\$207,233	\$207,233	-	-
201-Public Works Special Services	\$2,205	\$2,205	-	-
215-Farm Advisor	\$1,755	-	-	\$1,755
305-Parks	\$22,859	\$13,355	-	\$9,503
377-Library	\$7,836	-	-	\$7,836
999-Other	\$82,096	\$13,313	\$9,833	\$58,951
<b>Totals</b>	<b>\$3,870,033</b>	<b>\$1,249,699</b>	<b>\$1,035,397</b>	<b>\$1,584,936</b>
<b>Direct Billed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Equipment Depreciation  
 Schedule 2.7**

Summary of Allocated Costs (continued)

Department	Total	Software	Computing Assets	Other Assets
<b>Total Full Functional Cost</b>	\$3,870,033	\$1,249,699	\$1,035,397	\$1,584,936
<b>Less Direct Billed</b>	-	-	-	-
<b>Less CSD Amounts</b>	(\$2,579,675)	(\$669,682)	(\$947,742)	(\$962,251)
<b>Total Receiving Department Allocation</b>	\$1,290,358	\$580,017	\$87,655	\$622,686

County Administrative Office  
Schedule 3.1

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Narrative

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

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

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

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

**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	\$174,710	\$174,710	-	-	
	<b>Total for C/A</b>	<b>\$174,710</b>	<b>\$174,710</b>	-	-	
REV	Outside revenues	\$309,650	\$309,650	-	-	
	<b>Total for REV</b>	<b>\$309,650</b>	<b>\$309,650</b>	-	-	

<b>Total per Books</b>	<b>\$484,360</b>
<b>Less General Government</b>	<b>-</b>
<b>Less Off the Top</b>	<b>(\$484,360)</b>
<b>Less Direct Billed</b>	<b>-</b>
<b>Difference</b>	<b>-</b>

Fiscal Year 2018-19 Actuals  
For Use In Year 2020-21

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

Date Printed: 10/6/2020

**County Administrative Office**  
**Schedule 3.3**

**Labor Distribution Summary**  
**No Labor Distribution**

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

**County Administrative Office**  
**Schedule 3.4**

Schedule of costs to be allocated

	Amount	General & Admin	Support to Others	Budget Assistance	Not Allowed
<b>Wages and Benefits</b>					
Salaries	\$1,873,842	\$483,370	\$189,657	\$351,386	\$849,429
Benefits	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>	<b>\$1,873,842</b>	<b>\$483,370</b>	<b>\$189,657</b>	<b>\$351,386</b>	<b>\$849,429</b>
<b>Service And Supplies</b>					
		<b>DIST</b>			
Services & Supplies		<i>PROP</i>	\$266,868	-	-
<b>Services and Supplies Subtotal</b>	<b>\$266,868</b>		<b>\$266,868</b>	<b>-</b>	<b>-</b>
<b>Cost Adjustments</b>					
Revenue		<i>ADJP</i>	(\$484,360)	-	(\$484,360)
<b>Cost Adjustments Subtotal</b>	<b>(\$484,360)</b>		<b>(\$484,360)</b>	<b>-</b>	<b>(\$484,360)</b>
<b>Reallocate Admin</b>			(\$750,238)	\$102,331	\$189,593
<b>Functional Costs</b>	<b>\$1,656,350</b>		<b>\$291,988</b>	<b>\$540,979</b>	<b>\$823,384</b>

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

Service to Service Costs

Department	First Incoming	Second Incoming	Support to Others	Budget Assistance	Not Allowed
001-Building Depreciation	\$111,291	-	-	\$91,259	\$20,032
104-County Administrative Office	-	\$2,838	\$387	\$717	\$1,734
105-Risk Management	-	\$812	\$111	\$205	\$496
111-County Counsel	-	\$124,945	\$17,042	\$31,575	\$76,328
112-Human Resources	-	\$15,848	-	\$12,996	\$2,853
113-Facilities Management	-	\$51,234	\$22	\$51,113	\$99
114-Information Technology Department (ITD)	-	\$46,405	\$8,694	\$35,758	\$1,953
116-Central Services	-	\$5,623	\$767	\$1,421	\$3,435
117-Auditor-Controller-Treasurer-Tax Collector	-	\$18,232	\$861	\$13,517	\$3,854
200-Maintenance Projects	-	\$549,628	\$9,318	\$498,577	\$41,733
<b>Subtotals</b>	\$111,291	\$815,565	\$37,202	\$737,138	\$152,516
<b>Functional Costs</b>	\$1,656,350		\$291,988	\$540,979	\$823,384
<b>Total Allocated Costs</b>	\$2,583,206		\$329,189	\$1,278,117	\$975,900



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	123.0	0.065%	\$191	-	\$191	-	\$191
111-County Counsel	4,342.0	2.304%	\$6,727	-	\$6,727	\$858	\$7,585
112-Human Resources	8,902.0	4.724%	\$13,793	-	\$13,793	\$1,758	\$15,551
114-Information Technology Department (ITD)	10,165.0	5.394%	\$15,750	-	\$15,750	\$2,008	\$17,758
116-Central Services	1,832.0	0.972%	\$2,838	-	\$2,838	\$362	\$3,200
117-Auditor-Controller-Treasurer-Tax Collector	2,750.0	1.459%	\$4,261	-	\$4,261	\$543	\$4,804
100-Board of Supervisors	111.0	0.059%	\$172	-	\$172	\$22	\$194
109-Assessor	1,921.0	1.019%	\$2,976	-	\$2,976	\$379	\$3,356
110-Clerk	2,419.0	1.284%	\$3,748	-	\$3,748	\$478	\$4,226
131-Grand Jury	536.0	0.284%	\$830	-	\$830	\$106	\$936
132-District Attorney	1,870.0	0.992%	\$2,897	-	\$2,897	\$369	\$3,267
134-Child Support Services	1,448.0	0.768%	\$2,244	-	\$2,244	\$286	\$2,530
135-Public Defender	797.0	0.423%	\$1,235	-	\$1,235	\$157	\$1,392
136-Sheriff	9,823.0	5.212%	\$15,220	-	\$15,220	\$1,940	\$17,160
137-Animal Services	2,761.0	1.465%	\$4,278	-	\$4,278	\$545	\$4,823
139-Probation	2,255.0	1.197%	\$3,494	-	\$3,494	\$445	\$3,939
140-County Fire	14,945.0	7.930%	\$23,156	-	\$23,156	\$2,952	\$26,108
141-Ag Commissioner	2,271.0	1.205%	\$3,519	-	\$3,519	\$449	\$3,967
142-Planning	31,039.0	16.470%	\$48,092	-	\$48,092	\$6,131	\$54,223
143-Court Operations Fund	584.0	0.310%	\$905	-	\$905	\$115	\$1,020
160-Public Health	7,248.0	3.846%	\$11,230	-	\$11,230	\$1,432	\$12,662
166-Behavioral Health	19,460.0	10.326%	\$30,151	-	\$30,151	\$3,844	\$33,995
180-Social Services	11,846.0	6.286%	\$18,354	-	\$18,354	\$2,340	\$20,694
184-Law Enforcement Medical Care	9,212.0	4.888%	\$14,273	-	\$14,273	\$1,820	\$16,093
186-Veteran's Services	5,030.0	2.669%	\$7,793	-	\$7,793	\$994	\$8,787
215-Farm Advisor	1,108.0	0.588%	\$1,717	-	\$1,717	\$219	\$1,936
275-Organizational Management	13.0	0.007%	\$20	-	\$20	\$3	\$23

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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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
305-Parks	5,675.0	3.011%	\$8,793	-	\$8,793	\$1,121	\$9,914
330-Wildlife and Grazing	491.0	0.261%	\$761	-	\$761	\$97	\$858
331-Fish and Game	748.0	0.397%	\$1,159	-	\$1,159	\$148	\$1,307
375-Driving Under the Influence	322.0	0.171%	\$499	-	\$499	\$64	\$563
377-Library	1,786.0	0.948%	\$2,767	-	\$2,767	\$353	\$3,120
405-Public Works	21,115.0	11.204%	\$32,715	-	\$32,715	\$4,171	\$36,886
407-Fleet	250.0	0.133%	\$387	-	\$387	\$49	\$437
425-Airports	3,255.0	1.727%	\$5,043	-	\$5,043	\$643	\$5,686
<b>Subtotals</b>	<b>188,453.0</b>	<b>100.000%</b>	<b>\$291,988</b>	<b>-</b>	<b>\$291,988</b>	<b>\$37,202</b>	<b>\$329,189</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$291,988</b>		<b>\$329,189</b>

Allocation Basis: Amount identified in the cost accounting system

County Administrative Office  
Schedule 3.6.2

Detail Allocation - Budget Assistance

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	2,140,709.0	0.419%	\$2,648	-	\$2,648	-	\$2,648
105-Risk Management	1,805,708.0	0.353%	\$2,233	-	\$2,233	\$2,291	\$4,524
111-County Counsel	4,735,593.0	0.926%	\$5,857	-	\$5,857	\$6,009	\$11,866
112-Human Resources	4,225,455.0	0.827%	\$5,226	-	\$5,226	\$5,361	\$10,587
113-Facilities Management	7,862,037.0	1.538%	\$9,724	-	\$9,724	\$9,975	\$19,699
114-Information Technology Department (ITD)	17,011,326.0	3.328%	\$21,040	-	\$21,040	\$21,584	\$42,624
116-Central Services	2,355,689.0	0.461%	\$2,914	-	\$2,914	\$2,989	\$5,902
117-Auditor-Controller-Treasurer-Tax Collector	7,655,168.0	1.498%	\$9,468	-	\$9,468	\$9,713	\$19,181
200-Maintenance Projects	5,030,432.0	0.984%	\$6,222	-	\$6,222	\$6,383	\$12,604
100-Board of Supervisors	1,696,306.0	0.332%	\$2,098	-	\$2,098	\$2,152	\$4,250
109-Assessor	9,913,019.0	1.939%	\$12,261	-	\$12,261	\$12,578	\$24,838
110-Clerk	3,246,373.0	0.635%	\$4,015	-	\$4,015	\$4,119	\$8,134
130-Waste Mgmt	769,005.0	0.150%	\$951	-	\$951	\$976	\$1,927
131-Grand Jury	87,939.0	0.017%	\$109	-	\$109	\$112	\$220
132-District Attorney	17,213,571.0	3.367%	\$21,290	-	\$21,290	\$21,841	\$43,131
134-Child Support Services	3,889,539.0	0.761%	\$4,811	-	\$4,811	\$4,935	\$9,746
135-Public Defender	6,779,229.0	1.326%	\$8,385	-	\$8,385	\$8,602	\$16,986
136-Sheriff	76,908,656.0	15.045%	\$95,121	-	\$95,121	\$97,583	\$192,704
137-Animal Services	2,706,259.0	0.529%	\$3,347	-	\$3,347	\$3,434	\$6,781
138-Emergency Services	1,558,964.0	0.305%	\$1,928	-	\$1,928	\$1,978	\$3,906
139-Probation	21,729,359.0	4.251%	\$26,875	-	\$26,875	\$27,570	\$54,446
140-County Fire	23,466,576.0	4.591%	\$29,024	-	\$29,024	\$29,775	\$58,798
141-Ag Commissioner	5,928,766.0	1.160%	\$7,333	-	\$7,333	\$7,522	\$14,855
142-Planning	14,340,679.0	2.805%	\$17,737	-	\$17,737	\$18,196	\$35,932
160-Public Health	25,770,453.0	5.041%	\$31,873	-	\$31,873	\$32,698	\$64,571
166-Behavioral Health	72,971,071.0	14.275%	\$90,251	-	\$90,251	\$92,587	\$182,838
180-Social Services	63,764,091.0	12.474%	\$78,864	-	\$78,864	\$80,905	\$159,769

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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
184-Law Enforcement Medical Care	7,666,463.0	1.500%	\$9,482	-	\$9,482	\$9,727	\$19,209
186-Veteran's Services	788,088.0	0.154%	\$975	-	\$975	\$1,000	\$1,975
201-Public Works Special Services	2,540,781.0	0.497%	\$3,142	-	\$3,142	\$3,224	\$6,366
215-Farm Advisor	563,109.0	0.110%	\$696	-	\$696	\$714	\$1,411
245-Roads	16,437,806.0	3.216%	\$20,330	-	\$20,330	\$20,856	\$41,187
266-County Wide Automation	1,683,023.0	0.329%	\$2,082	-	\$2,082	\$2,135	\$4,217
275-Organizational Management	925,930.0	0.181%	\$1,145	-	\$1,145	\$1,175	\$2,320
290-Community Development	1,047,773.0	0.205%	\$1,296	-	\$1,296	\$1,329	\$2,625
305-Parks	9,258,053.0	1.811%	\$11,450	-	\$11,450	\$11,747	\$23,197
330-Wildlife and Grazing	1,770.0	0.000%	\$2	-	\$2	\$2	\$4
331-Fish and Game	23,267.0	0.005%	\$29	-	\$29	\$30	\$58
351-Emergency Medical Services	422,526.0	0.083%	\$523	-	\$523	\$536	\$1,059
375-Driving Under the Influence	1,171,090.0	0.229%	\$1,448	-	\$1,448	\$1,486	\$2,934
377-Library	9,644,289.0	1.887%	\$11,928	-	\$11,928	\$12,237	\$24,165
405-Public Works	30,507,008.0	5.968%	\$37,731	-	\$37,731	\$38,708	\$76,439
407-Fleet	4,489,298.0	0.878%	\$5,552	-	\$5,552	\$5,696	\$11,248
408-Workers' Comp ISF	4,238,478.0	0.829%	\$5,242	-	\$5,242	\$5,378	\$10,620
409-Liability Insurance ISF	2,750,328.0	0.538%	\$3,402	-	\$3,402	\$3,490	\$6,891
410-Unemployment Insurance ISF	28,565.0	0.006%	\$35	-	\$35	\$36	\$72
411-Medical Malpractice ISF	318,017.0	0.062%	\$393	-	\$393	\$404	\$797
412-County Dental Plan ISF	206,935.0	0.040%	\$256	-	\$256	\$263	\$519
425-Airports	4,603,982.0	0.901%	\$5,694	-	\$5,694	\$5,842	\$11,536
427-Golf Courses	2,570,540.0	0.503%	\$3,179	-	\$3,179	\$3,262	\$6,441
430-Los Osos Sewer System	3,734,503.0	0.731%	\$4,619	-	\$4,619	\$4,738	\$9,357
<b>Subtotals</b>	<b>511,183,594.0</b>	<b>100.000%</b>	<b>\$632,237</b>	<b>-</b>	<b>\$632,237</b>	<b>\$645,880</b>	<b>\$1,278,117</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$632,237</b>		<b>\$1,278,117</b>

Allocation Basis: Annual Departmental Expenditures.

County Administrative Office  
Schedule 3.7

Summary of Allocated Costs

Department	Total	Support to Others	Budget Assistance
104-County Administrative Office	\$2,838	\$191	\$2,648
105-Risk Management	\$4,524	-	\$4,524
111-County Counsel	\$19,451	\$7,585	\$11,866
112-Human Resources	\$26,139	\$15,551	\$10,587
113-Facilities Management	\$19,699	-	\$19,699
114-Information Technology Department (ITD)	\$60,381	\$17,758	\$42,624
116-Central Services	\$9,103	\$3,200	\$5,902
117-Auditor-Controller-Treasurer-Tax Collector	\$23,985	\$4,804	\$19,181
200-Maintenance Projects	\$12,604	-	\$12,604
<b>Subtotal for CSD</b>	<b>\$178,725</b>	<b>\$49,089</b>	<b>\$129,636</b>
100-Board of Supervisors	\$4,444	\$194	\$4,250
109-Assessor	\$28,194	\$3,356	\$24,838
110-Clerk	\$12,360	\$4,226	\$8,134
130-Waste Mgmt	\$1,927	-	\$1,927
131-Grand Jury	\$1,157	\$936	\$220
132-District Attorney	\$46,397	\$3,267	\$43,131
134-Child Support Services	\$12,275	\$2,530	\$9,746
135-Public Defender	\$18,378	\$1,392	\$16,986
136-Sheriff	\$209,864	\$17,160	\$192,704
137-Animal Services	\$11,604	\$4,823	\$6,781
138-Emergency Services	\$3,906	-	\$3,906
139-Probation	\$58,385	\$3,939	\$54,446
140-County Fire	\$84,906	\$26,108	\$58,798
141-Ag Commissioner	\$18,823	\$3,967	\$14,855
142-Planning	\$90,155	\$54,223	\$35,932
143-Court Operations Fund	\$1,020	\$1,020	-
160-Public Health	\$77,233	\$12,662	\$64,571

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

**Summary of Allocated Costs (continued)**

<b>Department</b>	<b>Total</b>	<b>Support to Others</b>	<b>Budget Assistance</b>
166-Behavioral Health	\$216,833	\$33,995	\$182,838
180-Social Services	\$180,463	\$20,694	\$159,769
184-Law Enforcement Medical Care	\$35,302	\$16,093	\$19,209
186-Veteran's Services	\$10,762	\$8,787	\$1,975
201-Public Works Special Services	\$6,366	-	\$6,366
215-Farm Advisor	\$3,347	\$1,936	\$1,411
245-Roads	\$41,187	-	\$41,187
266-County Wide Automation	\$4,217	-	\$4,217
275-Organizational Management	\$2,343	\$23	\$2,320
290-Community Development	\$2,625	-	\$2,625
305-Parks	\$33,111	\$9,914	\$23,197
330-Wildlife and Grazing	\$862	\$858	\$4
331-Fish and Game	\$1,365	\$1,307	\$58
351-Emergency Medical Services	\$1,059	-	\$1,059
375-Driving Under the Influence	\$3,497	\$563	\$2,934
377-Library	\$27,285	\$3,120	\$24,165
405-Public Works	\$113,325	\$36,886	\$76,439
407-Fleet	\$11,685	\$437	\$11,248
408-Workers' Comp ISF	\$10,620	-	\$10,620
409-Liability Insurance ISF	\$6,891	-	\$6,891
410-Unemployment Insurance ISF	\$72	-	\$72
411-Medical Malpractice ISF	\$797	-	\$797
412-County Dental Plan ISF	\$519	-	\$519
425-Airports	\$17,222	\$5,686	\$11,536
427-Golf Courses	\$6,441	-	\$6,441
430-Los Osos Sewer System	\$9,357	-	\$9,357
<b>Totals</b>	<b>\$1,607,306</b>	<b>\$329,189</b>	<b>\$1,278,117</b>
<b>Direct Billed</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Summary of Allocated Costs (continued)

Department	Total	Support to Others	Budget Assistance
<b>Total Full Functional Cost</b>	\$1,607,306	\$329,189	\$1,278,117
<b>Less Direct Billed</b>	-	-	-
<b>Less CSD Amounts</b>	(\$178,725)	(\$49,089)	(\$129,636)
<b>Total Receiving Department Allocation</b>	\$1,428,581	\$280,101	\$1,148,481

**Risk Management**  
**Schedule 4.1**

**Narrative**

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

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

**Property Policies-** Insurance costs for real and business property.

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

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

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

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

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



**Risk Management  
 Schedule 4.2**

**Revenue Reconciliation**

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund	\$1,221,098	\$851,028	\$370,070	-	
	<b>Total for C/A</b>	<b>\$1,221,098</b>	<b>\$851,028</b>	<b>\$370,070</b>	-	
REV	Revenues	\$10,350	\$10,350	-	-	
	<b>Total for REV</b>	<b>\$10,350</b>	<b>\$10,350</b>	-	-	

<b>Total per Books</b>	<b>\$1,231,448</b>
<b>Less General Government</b>	<b>-</b>
<b>Less Off the Top</b>	<b>(\$861,378)</b>
<b>Less Direct Billed</b>	<b>(\$370,070)</b>
<b>Difference</b>	<b>-</b>

**Risk Management**  
**Schedule 4.3**

**Labor Distribution Summary**  
**No Labor Distribution**

**Risk Management  
Schedule 4.4**

Schedule of costs to be allocated

	Amount	General & Admin	Crime Policies	Property Policies	Workers' Comp	Aviation Policies	Water Craft Policies	
<b>Wages and Benefits</b>								
Salaries	\$928,653	\$360,499	-	\$146,518	\$400,259	-	-	
Benefits	-	-	-	-	-	-	-	
<b>Wages and Benefits Subtotal</b>	<b>\$928,653</b>	<b>\$360,499</b>	<b>-</b>	<b>\$146,518</b>	<b>\$400,259</b>	<b>-</b>	<b>-</b>	
<b>Service And Supplies</b>								
	<b>DIST</b>							
Insurance Premiums	<i>PROP</i>	\$703,374	-	\$22,437	\$657,892	-	\$15,075	\$4,302
Wellness Program	<i>PROP</i>	\$44,883	-	-	-	-	-	-
Services & Supplies	<i>PROP</i>	\$128,799	\$12,173	-	-	-	-	-
<b>Services and Supplies Subtotal</b>		<b>\$877,056</b>	<b>\$12,173</b>	<b>\$22,437</b>	<b>\$657,892</b>	<b>-</b>	<b>\$15,075</b>	<b>\$4,302</b>
<b>Cost Adjustments</b>								
Revenues	<i>ADJP</i>	(\$861,380)	-	-	(\$157,111)	(\$675,758)	-	-
<b>Cost Adjustments Subtotal</b>		<b>(\$861,380)</b>	<b>-</b>	<b>-</b>	<b>(\$157,111)</b>	<b>(\$675,758)</b>	<b>-</b>	<b>-</b>
<b>Reallocate Admin</b>		<b>(\$372,672)</b>	<b>-</b>	<b>\$96,106</b>	<b>\$262,544</b>	<b>-</b>	<b>-</b>	
<b>Functional Costs</b>		<b>\$944,329</b>	<b>-</b>	<b>\$22,437</b>	<b>\$743,406</b>	<b>(\$12,955)</b>	<b>\$15,075</b>	<b>\$4,302</b>

**Risk Management  
Schedule 4.4**

Schedule of costs to be allocated (continued)

	Amount	Employee Benefits	Pollution Policies
<b>Wages and Benefits</b>			
Salaries	\$928,653	\$21,377	-
Benefits	-	-	-
<b>Wages and Benefits Subtotal</b>	<b>\$928,653</b>	<b>\$21,377</b>	<b>-</b>
<b>Service And Supplies</b>			
	<b>DIST</b>		
Insurance Premiums	<i>PROP</i> \$703,374	-	\$3,668
Wellness Program	<i>PROP</i> \$44,883	\$44,883	-
Services & Supplies	<i>PROP</i> \$128,799	\$116,626	-
<b>Services and Supplies Subtotal</b>	<b>\$877,056</b>	<b>\$161,509</b>	<b>\$3,668</b>
<b>Cost Adjustments</b>			
Revenues	<i>ADJP</i> (\$861,380)	(\$28,512)	-
<b>Cost Adjustments Subtotal</b>	<b>(\$861,380)</b>	<b>(\$28,512)</b>	<b>-</b>
<b>Reallocate Admin</b>		\$14,022	-
<b>Functional Costs</b>	<b>\$944,329</b>	<b>\$168,396</b>	<b>\$3,668</b>

**Risk Management  
Schedule 4.5**

**Service to Service Costs**

Department	First Incoming	Second Incoming	Crime Policies	Property Policies	Workers' Comp	Aviation Policies	Water Craft Policies
104-County Administrative Office	\$2,233	\$2,291	-	\$1,167	\$3,187	-	-
114-Information Technology Department (ITD)	-	\$21,485	-	\$5,541	\$15,136	-	-
116-Central Services	-	\$8,596	-	\$2,217	\$6,056	-	-
117-Auditor-Controller-Treasurer-Tax Collector	-	\$11,243	-	\$2,899	\$7,921	-	-
<b>Subtotals</b>	\$2,233	\$43,616	-	\$11,824	\$32,300	-	-
<b>Functional Costs</b>	\$944,329		\$22,437	\$743,406	(\$12,955)	\$15,075	\$4,302
<b>Total Allocated Costs</b>	\$990,178		\$22,437	\$755,229	\$19,345	\$15,075	\$4,302

**Risk Management  
 Schedule 4.5**

**Service to Service Costs (continued)**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Employee Benefits</b>	<b>Pollution Policies</b>
104-County Administrative Office	\$2,233	\$2,291	\$170	-
114-Information Technology Department (ITD)	-	\$21,485	\$808	-
116-Central Services	-	\$8,596	\$323	-
117-Auditor-Controller-Treasurer-Tax Collector	-	\$11,243	\$423	-
<b>Subtotals</b>	\$2,233	\$43,616	\$1,725	-
<b>Functional Costs</b>	\$944,329		\$168,396	\$3,668
<b>Total Allocated Costs</b>	\$990,178		\$170,121	\$3,668

**Risk Management  
 Schedule 4.6.1**

**Detail Allocation - Crime Policies**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
134-Child Support Services	7.0	3.500%	\$785	(\$840)	(\$55)	-	(\$55)
160-Public Health	13.0	6.500%	\$1,458	(\$1,560)	(\$102)	-	(\$102)
166-Behavioral Health	20.0	10.000%	\$2,244	(\$2,400)	(\$156)	-	(\$156)
180-Social Services	13.0	6.500%	\$1,458	(\$1,560)	(\$102)	-	(\$102)
305-Parks	7.0	3.500%	\$785	(\$840)	(\$55)	-	(\$55)
377-Library	10.0	5.000%	\$1,122	(\$1,200)	(\$78)	-	(\$78)
405-Public Works	13.0	6.500%	\$1,458	(\$1,560)	(\$102)	-	(\$102)
407-Fleet	3.0	1.500%	\$337	(\$360)	(\$23)	-	(\$23)
425-Airports	7.0	3.500%	\$785	(\$840)	(\$55)	-	(\$55)
427-Golf Courses	7.0	3.500%	\$785	(\$840)	(\$55)	-	(\$55)
999-Other	100.0	50.000%	\$11,219	-	\$11,219	-	\$11,219
<b>Subtotals</b>	<b>200.0</b>	<b>100.000%</b>	<b>\$22,437</b>	<b>(\$12,000)</b>	<b>\$10,437</b>	<b>-</b>	<b>\$10,437</b>
<b>Direct Billed</b>					<b>\$12,000</b>		<b>\$12,000</b>
<b>Total Full Functional Cost</b>					<b>\$22,437</b>		<b>\$22,437</b>

Allocation Basis: Department exposure

**Risk Management  
Schedule 4.6.2**

**Detail Allocation - Property Policies**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
134-Child Support Services	430,380.0	0.086%	\$637	(\$572)	\$65	\$10	\$75
160-Public Health	11,408,746.0	2.271%	\$16,893	(\$16,726)	\$167	\$255	\$423
166-Behavioral Health	12,370,519.0	2.462%	\$18,318	(\$16,429)	\$1,889	\$277	\$2,165
180-Social Services	15,498,830.0	3.085%	\$22,950	(\$20,584)	\$2,366	\$347	\$2,713
305-Parks	20,632,197.0	4.106%	\$30,551	(\$27,401)	\$3,150	\$462	\$3,612
350-Medically Indigent Services Prog	1,185,534.0	0.236%	\$1,755	-	\$1,755	\$27	\$1,782
375-Driving Under the Influence	1,180,979.0	0.235%	\$1,749	(\$1,568)	\$181	\$26	\$207
377-Library	23,593,611.0	4.696%	\$34,936	(\$31,334)	\$3,602	\$528	\$4,130
405-Public Works	142,101,023.0	28.282%	\$210,415	(\$188,720)	\$21,695	\$3,181	\$24,876
407-Fleet	880,407.0	0.175%	\$1,304	(\$1,169)	\$135	\$20	\$154
425-Airports	15,681,430.0	3.121%	\$23,220	(\$20,826)	\$2,394	\$351	\$2,745
427-Golf Courses	6,529,105.0	1.299%	\$9,668	(\$8,671)	\$997	\$146	\$1,143
999-Other	250,946,672.0	49.946%	\$371,586	-	\$371,586	\$5,618	\$377,204
<b>Subtotals</b>	<b>502,439,433.0</b>	<b>100.000%</b>	<b>\$743,982</b>	<b>(\$334,000)</b>	<b>\$409,982</b>	<b>\$11,248</b>	<b>\$421,229</b>
	<b>Direct Billed</b>				<b>\$334,000</b>		<b>\$334,000</b>
	<b>Total Full Functional Cost</b>				<b>\$743,982</b>		<b>\$755,229</b>

Allocation Basis: Real and business property replacement values



**Risk Management  
 Schedule 4.6.3**

**Detail Allocation - Workers' Comp**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
408-Workers' Comp ISF	100.0	100.000%	(\$11,382)	-	(\$11,382)	\$30,727	\$19,345
<b>Subtotals</b>	<b>100.0</b>	<b>100.000%</b>	<b>(\$11,382)</b>	<b>-</b>	<b>(\$11,382)</b>	<b>\$30,727</b>	<b>\$19,345</b>
<b>Direct Billed</b>						-	-
<b>Total Full Functional Cost</b>					(\$11,382)		\$19,345

**Allocation Basis: Identified cost of services**

**Risk Management  
 Schedule 4.6.4**

**Detail Allocation - Aviation Policies**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
425-Airports	15,075.0	100.000%	\$15,075	(\$15,500)	(\$425)	-	(\$425)
<b>Subtotals</b>	<b>15,075.0</b>	<b>100.000%</b>	<b>\$15,075</b>	<b>(\$15,500)</b>	<b>(\$425)</b>	<b>-</b>	<b>(\$425)</b>
<b>Direct Billed</b>					\$15,500		\$15,500
<b>Total Full Functional Cost</b>					\$15,075		\$15,075

Allocation Basis: 100% to the Airport

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Risk Management  
 Schedule 4.6.5

Detail Allocation - Water Craft Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
136-Sheriff	56.0	56.566%	\$2,433	-	\$2,433	-	\$2,433
140-County Fire	32.0	32.323%	\$1,391	-	\$1,391	-	\$1,391
305-Parks	9.0	9.091%	\$391	(\$465)	(\$74)	-	(\$74)
405-Public Works	2.0	2.020%	\$87	(\$103)	(\$16)	-	(\$16)
<b>Subtotals</b>	<b>99.0</b>	<b>100.000%</b>	<b>\$4,302</b>	<b>(\$568)</b>	<b>\$3,734</b>	<b>-</b>	<b>\$3,734</b>
<b>Direct Billed</b>					<b>\$568</b>		<b>\$568</b>
<b>Total Full Functional Cost</b>					<b>\$4,302</b>		<b>\$4,302</b>

Allocation Basis: Hull value of watercraft by department

**Risk Management**  
**Schedule 4.6.6**

**Detail Allocation - Employee Benefits**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	13.0	0.482%	\$812	-	\$812	-	\$812
111-County Counsel	21.0	0.778%	\$1,311	-	\$1,311	\$13	\$1,324
112-Human Resources	41.0	1.519%	\$2,559	-	\$2,559	\$25	\$2,584
113-Facilities Management	48.0	1.778%	\$2,996	-	\$2,996	\$29	\$3,026
114-Information Technology Department (ITD)	85.0	3.149%	\$5,306	-	\$5,306	\$52	\$5,358
116-Central Services	13.0	0.482%	\$812	-	\$812	\$8	\$819
117-Auditor-Controller-Treasurer-Tax Collector	54.0	2.001%	\$3,371	-	\$3,371	\$33	\$3,404
100-Board of Supervisors	12.0	0.445%	\$749	-	\$749	\$7	\$756
109-Assessor	79.0	2.927%	\$4,931	-	\$4,931	\$48	\$4,980
110-Clerk	20.0	0.741%	\$1,248	-	\$1,248	\$12	\$1,261
132-District Attorney	104.0	3.853%	\$6,492	-	\$6,492	\$64	\$6,556
134-Child Support Services	28.0	1.037%	\$1,748	-	\$1,748	\$17	\$1,765
136-Sheriff	418.0	15.487%	\$26,093	-	\$26,093	\$255	\$26,348
137-Animal Services	21.0	0.778%	\$1,311	-	\$1,311	\$13	\$1,324
138-Emergency Services	7.0	0.259%	\$437	-	\$437	\$4	\$441
139-Probation	153.0	5.669%	\$9,551	-	\$9,551	\$93	\$9,644
141-Ag Commissioner	50.0	1.853%	\$3,121	-	\$3,121	\$31	\$3,152
142-Planning	95.0	3.520%	\$5,930	-	\$5,930	\$58	\$5,988
160-Public Health	186.0	6.891%	\$11,611	-	\$11,611	\$114	\$11,724
166-Behavioral Health	311.0	11.523%	\$19,414	-	\$19,414	\$190	\$19,604
180-Social Services	488.0	18.081%	\$30,463	-	\$30,463	\$298	\$30,761
184-Law Enforcement Medical Care	2.0	0.074%	\$125	-	\$125	\$1	\$126
186-Veteran's Services	8.0	0.296%	\$499	-	\$499	\$5	\$504
215-Farm Advisor	6.0	0.222%	\$375	-	\$375	\$4	\$378
305-Parks	24.0	0.889%	\$1,498	-	\$1,498	\$15	\$1,513
375-Driving Under the Influence	10.0	0.371%	\$624	-	\$624	\$6	\$630
377-Library	76.0	2.816%	\$4,744	-	\$4,744	\$46	\$4,791

**Risk Management  
Schedule 4.6.6**

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

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
405-Public Works	230.0	8.522%	\$14,357	-	\$14,357	\$141	\$14,498
407-Fleet	13.0	0.482%	\$812	-	\$812	\$8	\$819
425-Airports	15.0	0.556%	\$936	-	\$936	\$9	\$946
427-Golf Courses	15.0	0.556%	\$936	-	\$936	\$9	\$946
720-APCD	21.0	0.778%	\$1,311	-	\$1,311	\$13	\$1,324
222-Regional Parks	32.0	1.186%	\$1,998	-	\$1,998	\$20	\$2,017
2nd Alloc Remains	-	0.000%	-	-	-	\$0	\$0
<b>Subtotals</b>	<b>2,699.0</b>	<b>100.000%</b>	<b>\$168,480</b>	<b>-</b>	<b>\$168,480</b>	<b>\$1,641</b>	<b>\$170,121</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$168,480</b>		<b>\$170,121</b>

**Allocation Basis: Number of employees receiving benefits**

**Risk Management  
Schedule 4.6.7**

**Detail Allocation - Pollution Policies**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
134-Child Support Services	430,380.0	0.086%	\$3	(\$14)	(\$11)	\$0	(\$11)
160-Public Health	11,408,746.0	2.271%	\$83	(\$401)	(\$318)	\$0	(\$318)
166-Behavioral Health	12,370,519.0	2.462%	\$90	(\$394)	(\$304)	\$0	(\$304)
180-Social Services	15,498,830.0	3.085%	\$113	(\$493)	(\$380)	\$0	(\$380)
305-Parks	20,632,197.0	4.106%	\$151	(\$656)	(\$505)	\$0	(\$505)
350-Medically Indigent Services Prog	1,185,534.0	0.236%	\$9	-	\$9	\$0	\$9
375-Driving Under the Influence	1,180,979.0	0.235%	\$9	(\$38)	(\$29)	\$0	(\$29)
377-Library	23,593,611.0	4.696%	\$172	(\$751)	(\$579)	\$0	(\$579)
405-Public Works	142,101,023.0	28.282%	\$1,037	(\$4,520)	(\$3,483)	\$0	(\$3,483)
407-Fleet	880,407.0	0.175%	\$6	(\$28)	(\$22)	\$0	(\$22)
425-Airports	15,681,430.0	3.121%	\$114	(\$499)	(\$385)	\$0	(\$385)
427-Golf Courses	6,529,105.0	1.299%	\$48	(\$208)	(\$160)	\$0	(\$160)
999-Other	250,946,672.0	49.946%	\$1,832	-	\$1,832	\$0	\$1,832
<b>Subtotals</b>	<b>502,439,433.0</b>	<b>100.000%</b>	<b>\$3,668</b>	<b>(\$8,002)</b>	<b>(\$4,334)</b>	<b>\$0</b>	<b>(\$4,334)</b>
<b>Direct Billed</b>					<b>\$8,002</b>		<b>\$8,002</b>
<b>Total Full Functional Cost</b>					<b>\$3,668</b>		<b>\$3,668</b>

Allocation Basis: Direct billings to departments

**Risk Management  
Schedule 4.7**

**Summary of Allocated Costs**

Department	Total	Crime Policies	Property Policies	Workers' Comp	Aviation Policies	Water Craft Policies	Employee Benefits
104-County Administrative Office	\$812	-	-	-	-	-	\$812
111-County Counsel	\$1,324	-	-	-	-	-	\$1,324
112-Human Resources	\$2,584	-	-	-	-	-	\$2,584
113-Facilities Management	\$3,026	-	-	-	-	-	\$3,026
114-Information Technology Department (ITD)	\$5,358	-	-	-	-	-	\$5,358
116-Central Services	\$819	-	-	-	-	-	\$819
117-Auditor-Controller-Treasurer-Tax Collector	\$3,404	-	-	-	-	-	\$3,404
<b>Subtotal for CSD</b>	<b>\$17,326</b>	-	-	-	-	-	<b>\$17,326</b>
100-Board of Supervisors	\$756	-	-	-	-	-	\$756
109-Assessor	\$4,980	-	-	-	-	-	\$4,980
110-Clerk	\$1,261	-	-	-	-	-	\$1,261
132-District Attorney	\$6,556	-	-	-	-	-	\$6,556
134-Child Support Services	\$1,774	(\$55)	\$75	-	-	-	\$1,765
136-Sheriff	\$28,782	-	-	-	-	\$2,433	\$26,348
137-Animal Services	\$1,324	-	-	-	-	-	\$1,324
138-Emergency Services	\$441	-	-	-	-	-	\$441
139-Probation	\$9,644	-	-	-	-	-	\$9,644
140-County Fire	\$1,391	-	-	-	-	\$1,391	-
141-Ag Commissioner	\$3,152	-	-	-	-	-	\$3,152
142-Planning	\$5,988	-	-	-	-	-	\$5,988
160-Public Health	\$11,728	(\$102)	\$423	-	-	-	\$11,724
166-Behavioral Health	\$21,309	(\$156)	\$2,165	-	-	-	\$19,604
180-Social Services	\$32,992	(\$102)	\$2,713	-	-	-	\$30,761
184-Law Enforcement Medical Care	\$126	-	-	-	-	-	\$126
186-Veteran's Services	\$504	-	-	-	-	-	\$504
215-Farm Advisor	\$378	-	-	-	-	-	\$378
305-Parks	\$4,491	(\$55)	\$3,612	-	-	(\$74)	\$1,513

**Risk Management  
Schedule 4.7**

**Summary of Allocated Costs (continued)**

Department	Total	Crime Policies	Property Policies	Workers' Comp	Aviation Policies	Water Craft Policies	Employee Benefits
350-Medically Indigent Services Prog	\$1,791	-	\$1,782	-	-	-	-
375-Driving Under the Influence	\$808	-	\$207	-	-	-	\$630
377-Library	\$8,264	(\$78)	\$4,130	-	-	-	\$4,791
405-Public Works	\$35,773	(\$102)	\$24,876	-	-	(\$16)	\$14,498
407-Fleet	\$929	(\$23)	\$154	-	-	-	\$819
408-Workers' Comp ISF	\$19,345	-	-	\$19,345	-	-	-
425-Airports	\$2,826	(\$55)	\$2,745	-	(\$425)	-	\$946
427-Golf Courses	\$1,874	(\$55)	\$1,143	-	-	-	\$946
720-APCD	\$1,324	-	-	-	-	-	\$1,324
999-Other	\$390,255	\$11,219	\$377,204	-	-	-	-
222-Regional Parks	\$2,017	-	-	-	-	-	\$2,017
2nd Alloc Remains	\$0	-	-	-	-	-	\$0
<b>Totals</b>	<b>\$620,108</b>	<b>\$10,437</b>	<b>\$421,229</b>	<b>\$19,345</b>	<b>(\$425)</b>	<b>\$3,734</b>	<b>\$170,121</b>
<b>Direct Billed</b>	<b>\$370,070</b>	<b>\$12,000</b>	<b>\$334,000</b>	<b>-</b>	<b>\$15,500</b>	<b>\$568</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$990,178</b>	<b>\$22,437</b>	<b>\$755,229</b>	<b>\$19,345</b>	<b>\$15,075</b>	<b>\$4,302</b>	<b>\$170,121</b>
<b>Less Direct Billed</b>	<b>(\$370,070)</b>	<b>(\$12,000)</b>	<b>(\$334,000)</b>	<b>-</b>	<b>(\$15,500)</b>	<b>(\$568)</b>	<b>-</b>
<b>Less CSD Amounts</b>	<b>(\$17,326)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$17,326)</b>
<b>Total Receiving Department Allocation</b>	<b>\$602,781</b>	<b>\$10,437</b>	<b>\$421,229</b>	<b>\$19,345</b>	<b>(\$425)</b>	<b>\$3,734</b>	<b>\$152,795</b>



**Risk Management  
Schedule 4.7**

**Summary of Allocated Costs (continued)**

Department	Total	Pollution Policies
104-County Administrative Office	\$812	-
111-County Counsel	\$1,324	-
112-Human Resources	\$2,584	-
113-Facilities Management	\$3,026	-
114-Information Technology Department (ITD)	\$5,358	-
116-Central Services	\$819	-
117-Auditor-Controller-Treasurer-Tax Collector	\$3,404	-
<b>Subtotal for CSD</b>	<b>\$17,326</b>	<b>-</b>
100-Board of Supervisors	\$756	-
109-Assessor	\$4,980	-
110-Clerk	\$1,261	-
132-District Attorney	\$6,556	-
134-Child Support Services	\$1,774	(\$11)
136-Sheriff	\$28,782	-
137-Animal Services	\$1,324	-
138-Emergency Services	\$441	-
139-Probation	\$9,644	-
140-County Fire	\$1,391	-
141-Ag Commissioner	\$3,152	-
142-Planning	\$5,988	-
160-Public Health	\$11,728	(\$318)
166-Behavioral Health	\$21,309	(\$304)
180-Social Services	\$32,992	(\$380)
184-Law Enforcement Medical Care	\$126	-
186-Veteran's Services	\$504	-
215-Farm Advisor	\$378	-
305-Parks	\$4,491	(\$505)

**Risk Management  
Schedule 4.7**

**Summary of Allocated Costs (continued)**

Department	Total	Pollution Policies
350-Medically Indigent Services Prog	\$1,791	\$9
375-Driving Under the Influence	\$808	(\$29)
377-Library	\$8,264	(\$579)
405-Public Works	\$35,773	(\$3,483)
407-Fleet	\$929	(\$22)
408-Workers' Comp ISF	\$19,345	-
425-Airports	\$2,826	(\$385)
427-Golf Courses	\$1,874	(\$160)
720-APCD	\$1,324	-
999-Other	\$390,255	\$1,832
222-Regional Parks	\$2,017	-
2nd Alloc Remains	\$0	-
<b>Totals</b>	\$620,108	(\$4,334)
<b>Direct Billed</b>	\$370,070	\$8,002
<b>Total Full Functional Cost</b>	\$990,178	\$3,668
<b>Less Direct Billed</b>	(\$370,070)	(\$8,002)
<b>Less CSD Amounts</b>	(\$17,326)	-
<b>Total Receiving Department Allocation</b>	\$602,781	(\$4,334)

**County Counsel**  
**Schedule 5.1**

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**Narrative**

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

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

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN**  
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**County Counsel**  
**Schedule 5.2**

**Revenue Reconciliation**

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Revenues	\$100,361	-	\$100,361	-	
	<b>Total for C/A</b>	<b>\$100,361</b>	<b>-</b>	<b>\$100,361</b>	<b>-</b>	
REV	Revenues	\$71,243	\$8,098	\$63,145	-	
	<b>Total for REV</b>	<b>\$71,243</b>	<b>\$8,098</b>	<b>\$63,145</b>	<b>-</b>	

<b>Total per Books</b>	<b>\$171,604</b>
<b>Less General Government</b>	<b>-</b>
<b>Less Off the Top</b>	<b>(\$8,098)</b>
<b>Less Direct Billed</b>	<b>(\$163,506)</b>
<b>Difference</b>	<b>-</b>

Fiscal Year 2018-19 Actuals  
For Use In Year 2020-21

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN**  
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Date Printed: 10/6/2020

**County Counsel**  
**Schedule 5.3**

**Labor Distribution Summary**  
**No Labor Distribution**

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN**  
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**County Counsel**  
**Schedule 5.4**

Schedule of costs to be allocated

	Amount	General & Admin	Not Allowed	Legal Services	Jury & Witness Costs
<b>Wages and Benefits</b>					
Salaries	\$3,787,888	\$1,302,992	\$118,346	\$2,366,550	-
Benefits	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>	<b>\$3,787,888</b>	<b>\$1,302,992</b>	<b>\$118,346</b>	<b>\$2,366,550</b>	<b>-</b>
<b>Service And Supplies</b>					
Jury & witness	-	-	-	-	-
Services & Supplies	\$947,704	\$364,228	\$579,977	\$3,499	-
Equipment	-	-	-	-	-
<b>Services and Supplies Subtotal</b>	<b>\$947,704</b>	<b>\$364,228</b>	<b>\$579,977</b>	<b>\$3,499</b>	<b>-</b>
<b>Cost Adjustments</b>					
Revenues	(\$8,098)	-	(\$8,098)	-	-
Equipment	-	-	-	-	-
<b>Cost Adjustments Subtotal</b>	<b>(\$8,098)</b>	<b>-</b>	<b>(\$8,098)</b>	<b>-</b>	<b>-</b>
<b>Reallocate Admin</b>		(\$1,667,220)	\$79,403	\$1,587,817	-
<b>Functional Costs</b>	<b>\$4,727,494</b>	<b>-</b>	<b>\$769,628</b>	<b>\$3,957,866</b>	<b>-</b>

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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County Counsel  
Schedule 5.5

Service to Service Costs

Department	First Incoming	Second Incoming	Not Allowed	Legal Services	Jury & Witness Costs
001-Building Depreciation	\$123,326	-	\$5,874	\$117,452	-
002-Equipment Depreciation	\$1,823	\$0	\$87	\$1,736	-
104-County Administrative Office	\$12,584	\$6,866	\$926	\$18,524	-
105-Risk Management	\$1,311	\$13	\$63	\$1,261	-
112-Human Resources	-	\$28,140	\$1,340	\$26,800	-
113-Facilities Management	-	\$57,232	\$2,726	\$54,507	-
114-Information Technology Department (ITD)	-	\$97,516	\$4,644	\$92,872	-
116-Central Services	-	\$4,350	\$207	\$4,142	-
117-Auditor-Controller-Treasurer-Tax Collector	-	\$39,024	\$1,859	\$37,165	-
200-Maintenance Projects	-	\$75,725	\$3,606	\$72,119	-
<b>Subtotals</b>	\$139,044	\$308,866	\$21,332	\$426,578	-
<b>Functional Costs</b>	\$4,727,494		\$769,628	\$3,957,866	
<b>Total Allocated Costs</b>	\$5,175,405		\$790,961	\$4,384,444	

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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County Counsel  
Schedule 5.6.1

Detail Allocation - Legal Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	72,397.0	3.055%	\$124,945	-	\$124,945	-	\$124,945
112-Human Resources	147,389.0	6.219%	\$254,368	-	\$254,368	\$18,869	\$273,237
113-Facilities Management	37,922.0	1.600%	\$65,447	-	\$65,447	\$4,855	\$70,302
114-Information Technology Department (ITD)	5,651.0	0.238%	\$9,753	-	\$9,753	\$723	\$10,476
117-Auditor-Controller-Treasurer-Tax Collector	24,242.0	1.023%	\$41,837	-	\$41,837	\$3,104	\$44,941
100-Board of Supervisors	142,170.0	5.999%	\$245,361	-	\$245,361	\$18,201	\$263,562
109-Assessor	7,909.0	0.334%	\$13,650	-	\$13,650	\$1,013	\$14,662
110-Clerk	33,414.0	1.410%	\$57,667	-	\$57,667	\$4,278	\$61,945
131-Grand Jury	3,416.0	0.144%	\$5,895	-	\$5,895	\$437	\$6,333
132-District Attorney	9,379.0	0.396%	\$16,187	-	\$16,187	\$1,201	\$17,387
136-Sheriff	125,352.0	5.289%	\$216,336	-	\$216,336	\$16,048	\$232,384
137-Animal Services	1,045.0	0.044%	\$1,803	-	\$1,803	\$134	\$1,937
138-Emergency Services	7,206.0	0.304%	\$12,436	(\$3,807)	\$8,629	\$923	\$9,552
139-Probation	12,783.0	0.539%	\$22,061	-	\$22,061	\$1,637	\$23,698
140-County Fire	6,985.0	0.295%	\$12,055	-	\$12,055	\$894	\$12,949
141-Ag Commissioner	4,147.0	0.175%	\$7,157	-	\$7,157	\$531	\$7,688
142-Planning	412,413.0	17.401%	\$711,753	-	\$711,753	\$52,799	\$764,552
160-Public Health	81,138.0	3.423%	\$140,030	(\$9,632)	\$130,398	\$10,388	\$140,786
166-Behavioral Health	94,309.0	3.979%	\$162,761	-	\$162,761	\$12,074	\$174,835
180-Social Services	431,599.0	18.211%	\$744,865	-	\$744,865	\$55,255	\$800,120
186-Veteran's Services	2,858.0	0.121%	\$4,932	-	\$4,932	\$366	\$5,298
305-Parks	8,040.0	0.339%	\$13,876	-	\$13,876	\$1,029	\$14,905
405-Public Works	409,792.0	17.290%	\$707,230	(\$95,867)	\$611,363	\$52,464	\$663,826
408-Workers' Comp ISF	142.0	0.006%	\$245	-	\$245	\$18	\$263
409-Liability Insurance ISF	67,121.0	2.832%	\$115,839	-	\$115,839	\$8,593	\$124,432
425-Airports	35,937.0	1.516%	\$62,021	-	\$62,021	\$4,601	\$66,622
791-Law Library	932.0	0.039%	\$1,608	-	\$1,608	\$119	\$1,728



COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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County Counsel  
 Schedule 5.6.1

Detail Allocation - Legal Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
999-Other	184,359.0	7.779%	\$318,172	(\$54,200)	\$263,972	\$23,603	\$287,574
2nd Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
<b>Subtotals</b>	<b>2,370,047.0</b>	<b>100.000%</b>	<b>\$4,090,288</b>	<b>(\$163,506)</b>	<b>\$3,926,782</b>	<b>\$294,156</b>	<b>\$4,220,938</b>
<b>Direct Billed</b>					<b>\$163,506</b>		<b>\$163,506</b>
<b>Total Full Functional Cost</b>					<b>\$4,090,288</b>		<b>\$4,384,444</b>

Allocation Basis: Amount identified in the cost accounting system

County Counsel  
Schedule 5.7

Summary of Allocated Costs

Department	Total	Legal Services
104-County Administrative Office	\$124,945	\$124,945
112-Human Resources	\$273,237	\$273,237
113-Facilities Management	\$70,302	\$70,302
114-Information Technology Department (ITD)	\$10,476	\$10,476
117-Auditor-Controller-Treasurer-Tax Collector	\$44,941	\$44,941
<b>Subtotal for CSD</b>	<b>\$523,901</b>	<b>\$523,901</b>
100-Board of Supervisors	\$263,562	\$263,562
109-Assessor	\$14,662	\$14,662
110-Clerk	\$61,945	\$61,945
131-Grand Jury	\$6,333	\$6,333
132-District Attorney	\$17,387	\$17,387
136-Sheriff	\$232,384	\$232,384
137-Animal Services	\$1,937	\$1,937
138-Emergency Services	\$9,552	\$9,552
139-Probation	\$23,698	\$23,698
140-County Fire	\$12,949	\$12,949
141-Ag Commissioner	\$7,688	\$7,688
142-Planning	\$764,552	\$764,552
160-Public Health	\$140,786	\$140,786
166-Behavioral Health	\$174,835	\$174,835
180-Social Services	\$800,120	\$800,120
186-Veteran's Services	\$5,298	\$5,298
305-Parks	\$14,905	\$14,905
405-Public Works	\$663,826	\$663,826
408-Workers' Comp ISF	\$263	\$263
409-Liability Insurance ISF	\$124,432	\$124,432
425-Airports	\$66,622	\$66,622

County Counsel  
 Schedule 5.7

Summary of Allocated Costs (continued)

Department	Total	Legal Services
791-Law Library	\$1,728	\$1,728
999-Other	\$287,574	\$287,574
2nd Alloc Remains	(\$0)	(\$0)
<b>Totals</b>	\$4,220,938	\$4,220,938
<b>Direct Billed</b>	\$163,506	\$163,506
<b>Total Full Functional Cost</b>	\$4,384,444	\$4,384,444
<b>Less Direct Billed</b>	(\$163,506)	(\$163,506)
<b>Less CSD Amounts</b>	(\$523,901)	(\$523,901)
<b>Total Receiving Department Allocation</b>	\$3,697,037	\$3,697,037

**Human Resources**  
**Schedule 6.1**

**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 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. The majority of these costs are related to Central HR staff time spent working for the SLO County Health Agency.

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

**Departmental Services-** Cost related to departmental support

Human Resources  
Schedule 6.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$613,568	\$300,511	\$313,057	-	
	<b>Total for C/A</b>	<b>\$613,568</b>	<b>\$300,511</b>	<b>\$313,057</b>	-	
REV	Revenues	\$39,006	\$271	\$38,735	-	
REV	State Aid- Nuclear Plan	\$4,151	\$4,151	-	-	
REV	Other Revenue	\$114,127	\$114,127	-	-	
	<b>Total for REV</b>	<b>\$157,284</b>	<b>\$118,549</b>	<b>\$38,735</b>	-	

Total per Books \$770,852

Less General Government -

Less Off the Top (\$419,060)

Less Direct Billed (\$351,792)

Difference -

Fiscal Year 2018-19 Actuals  
For Use In Year 2020-21

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

Date Printed: 10/6/2020

**Human Resources**  
**Schedule 6.3**

**Labor Distribution Summary**  
**No Labor Distribution**

**Human Resources  
Schedule 6.4**

Schedule of costs to be allocated

	Amount	General & Admin	Personnel Services	Not Allowed	Departmental Services	
<b>Wages and Benefits</b>						
Salaries	\$3,359,034	\$1,424,531	\$1,611,751	-	\$322,753	
Benefits	-	-	-	-	-	
<b>Wages and Benefits Subtotal</b>	<b>\$3,359,034</b>	<b>\$1,424,531</b>	<b>\$1,611,751</b>	<b>-</b>	<b>\$322,753</b>	
<b>Service And Supplies</b>						
	<b>DIST</b>					
Services & Supplies	<i>PROP</i>	\$866,421	\$29,075	\$806,468	-	\$30,878
Revenues	<i>PROP</i>	(\$419,060)	(\$118,549)	(\$300,511)	-	-
<b>Services and Supplies Subtotal</b>		<b>\$447,361</b>	<b>(\$89,474)</b>	<b>\$505,957</b>	<b>-</b>	<b>\$30,878</b>
<b>Cost Adjustments</b>						
<b>Cost Adjustments Subtotal</b>		-	-	-	-	-
<b>Reallocate Admin</b>		(\$1,335,057)	\$1,112,315	-	\$222,741	
<b>Functional Costs</b>	\$3,806,395	-	\$3,230,023	-	\$576,372	

**Human Resources  
Schedule 6.5**

**Service to Service Costs**

Department	First Incoming	Second Incoming	Personnel Services	Not Allowed	Departmental Services
001-Building Depreciation	\$104,696	(\$0)	\$87,229	-	\$17,468
002-Equipment Depreciation	\$20,887	\$0	\$17,402	-	\$3,485
104-County Administrative Office	\$19,019	\$7,120	\$21,778	-	\$4,361
105-Risk Management	\$2,559	\$25	\$2,153	-	\$431
111-County Counsel	\$254,368	\$18,869	\$227,650	-	\$45,587
112-Human Resources	-	\$51,507	\$42,914	-	\$8,593
113-Facilities Management	-	\$48,463	\$40,377	-	\$8,086
114-Information Technology Department (ITD)	-	\$118,785	\$98,967	-	\$19,818
116-Central Services	-	\$10,550	\$8,790	-	\$1,760
117-Auditor-Controller-Treasurer-Tax Collector	-	\$40,710	\$33,918	-	\$6,792
200-Maintenance Projects	-	\$66,484	\$55,392	-	\$11,092
<b>Subtotals</b>	<b>\$401,529</b>	<b>\$362,514</b>	<b>\$636,570</b>	<b>-</b>	<b>\$127,473</b>
<b>Functional Costs</b>	<b>\$3,806,395</b>		<b>\$3,230,023</b>		<b>\$576,372</b>
<b>Total Allocated Costs</b>	<b>\$4,570,438</b>		<b>\$3,866,593</b>		<b>\$703,845</b>



**Human Resources**  
**Schedule 6.6.1**

**Detail Allocation - Personnel Services**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	12.0	0.445%	\$15,848	-	\$15,848	-	\$15,848
111-County Counsel	21.0	0.778%	\$27,735	-	\$27,735	-	\$27,735
112-Human Resources	39.0	1.445%	\$51,507	-	\$51,507	-	\$51,507
113-Facilities Management	48.0	1.778%	\$63,393	-	\$63,393	\$5,519	\$68,912
114-Information Technology Department (ITD)	85.0	3.149%	\$112,259	-	\$112,259	\$9,773	\$122,032
116-Central Services	13.0	0.482%	\$17,169	-	\$17,169	\$1,495	\$18,664
117-Auditor-Controller-Treasurer-Tax Collector	54.0	2.001%	\$71,318	-	\$71,318	\$6,208	\$77,526
100-Board of Supervisors	12.0	0.445%	\$15,848	-	\$15,848	\$1,380	\$17,228
109-Assessor	79.0	2.927%	\$104,335	-	\$104,335	\$9,083	\$113,418
110-Clerk	20.0	0.741%	\$26,414	-	\$26,414	\$2,299	\$28,713
132-District Attorney	104.0	3.853%	\$137,352	-	\$137,352	\$11,957	\$149,310
134-Child Support Services	28.0	1.037%	\$36,980	-	\$36,980	\$3,219	\$40,199
136-Sheriff	418.0	15.487%	\$552,051	-	\$552,051	\$48,058	\$600,110
137-Animal Services	21.0	0.778%	\$27,735	-	\$27,735	\$2,414	\$30,149
138-Emergency Services	7.0	0.259%	\$9,245	-	\$9,245	\$805	\$10,050
139-Probation	153.0	5.669%	\$202,067	-	\$202,067	\$17,591	\$219,657
141-Ag Commissioner	50.0	1.853%	\$66,035	-	\$66,035	\$5,749	\$71,783
142-Planning	95.0	3.520%	\$125,466	-	\$125,466	\$10,922	\$136,389
160-Public Health	186.0	6.891%	\$245,650	-	\$245,650	\$21,385	\$267,034
166-Behavioral Health	311.0	11.523%	\$410,737	-	\$410,737	\$35,756	\$446,493
180-Social Services	488.0	18.081%	\$644,500	-	\$644,500	\$56,106	\$700,606
184-Law Enforcement Medical Care	2.0	0.074%	\$2,641	-	\$2,641	\$230	\$2,871
186-Veteran's Services	8.0	0.296%	\$10,566	-	\$10,566	\$920	\$11,485
215-Farm Advisor	6.0	0.222%	\$7,924	-	\$7,924	\$690	\$8,614
305-Parks	24.0	0.889%	\$31,697	-	\$31,697	\$2,759	\$34,456
375-Driving Under the Influence	10.0	0.371%	\$13,207	-	\$13,207	\$1,150	\$14,357
377-Library	76.0	2.816%	\$100,373	-	\$100,373	\$8,738	\$109,111

Human Resources  
Schedule 6.6.1

Detail Allocation - Personnel Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
405-Public Works	230.0	8.522%	\$303,760	-	\$303,760	\$26,444	\$330,204
407-Fleet	13.0	0.482%	\$17,169	-	\$17,169	\$1,495	\$18,664
425-Airports	15.0	0.556%	\$19,810	-	\$19,810	\$1,725	\$21,535
427-Golf Courses	15.0	0.556%	\$19,810	-	\$19,810	\$1,725	\$21,535
720-APCD	21.0	0.778%	\$27,735	(\$22,550)	\$5,185	\$2,414	\$7,599
760-Pension Trust	-	0.000%	-	(\$5,000)	(\$5,000)	-	(\$5,000)
222-Regional Parks	32.0	1.186%	\$42,262	-	\$42,262	\$3,679	\$45,941
118-Talent Development	2.0	0.074%	\$2,641	-	\$2,641	\$230	\$2,871
119-Communication and Outreach	1.0	0.037%	\$1,321	-	\$1,321	\$115	\$1,436
<b>Subtotals</b>	<b>2,699.0</b>	<b>100.000%</b>	<b>\$3,564,561</b>	<b>(\$27,550)</b>	<b>\$3,537,011</b>	<b>\$302,032</b>	<b>\$3,839,043</b>
<b>Direct Billed</b>					<b>\$27,550</b>		<b>\$27,550</b>
<b>Total Full Functional Cost</b>					<b>\$3,564,561</b>		<b>\$3,866,593</b>

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

Human Resources  
Schedule 6.6.2

Detail Allocation - Departmental Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
111-County Counsel	408.0	0.126%	\$813	(\$408)	\$405	-	\$405
116-Central Services	2,121.6	0.657%	\$4,229	(\$2,122)	\$2,107	\$398	\$2,505
139-Probation	720.18	0.223%	\$1,436	(\$720)	\$716	\$135	\$851
141-Ag Commissioner	183.6	0.057%	\$366	(\$184)	\$182	\$34	\$216
160-Public Health	280,942.36	87.046%	\$560,020	(\$282,207)	\$277,813	\$52,713	\$330,526
166-Behavioral Health	22,581.96	6.997%	\$45,014	(\$22,582)	\$22,432	\$4,237	\$26,669
180-Social Services	2,761.92	0.856%	\$5,506	(\$2,762)	\$2,744	\$518	\$3,262
184-Law Enforcement Medical Care	2,072.44	0.642%	\$4,131	(\$2,072)	\$2,059	\$389	\$2,448
720-APCD	3,203.79	0.993%	\$6,386	-	\$6,386	\$601	\$6,987
760-Pension Trust	111.78	0.035%	\$223	-	\$223	\$21	\$244
999-Other	7,645.22	2.369%	\$15,240	(\$11,185)	\$4,055	\$1,434	\$5,489
2nd Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
<b>Subtotals</b>	<b>322,752.85</b>	<b>100.000%</b>	<b>\$643,363</b>	<b>(\$324,242)</b>	<b>\$319,121</b>	<b>\$60,482</b>	<b>\$379,603</b>
<b>Direct Billed</b>					<b>\$324,242</b>		<b>\$324,242</b>
<b>Total Full Functional Cost</b>					<b>\$643,363</b>		<b>\$703,845</b>

Allocation Basis: Amount identified in the cost accounting system.

**Human Resources  
Schedule 6.7**

**Summary of Allocated Costs**

Department	Total	Personnel Services	Departmental Services
104-County Administrative Office	\$15,848	\$15,848	-
111-County Counsel	\$28,140	\$27,735	\$405
112-Human Resources	\$51,507	\$51,507	-
113-Facilities Management	\$68,912	\$68,912	-
114-Information Technology Department (ITD)	\$122,032	\$122,032	-
116-Central Services	\$21,169	\$18,664	\$2,505
117-Auditor-Controller-Treasurer-Tax Collector	\$77,526	\$77,526	-
<b>Subtotal for CSD</b>	<b>\$385,134</b>	<b>\$382,224</b>	<b>\$2,910</b>
100-Board of Supervisors	\$17,228	\$17,228	-
109-Assessor	\$113,418	\$113,418	-
110-Clerk	\$28,713	\$28,713	-
132-District Attorney	\$149,310	\$149,310	-
134-Child Support Services	\$40,199	\$40,199	-
136-Sheriff	\$600,110	\$600,110	-
137-Animal Services	\$30,149	\$30,149	-
138-Emergency Services	\$10,050	\$10,050	-
139-Probation	\$220,508	\$219,657	\$851
141-Ag Commissioner	\$72,000	\$71,783	\$216
142-Planning	\$136,389	\$136,389	-
160-Public Health	\$597,561	\$267,034	\$330,526
166-Behavioral Health	\$473,162	\$446,493	\$26,669
180-Social Services	\$703,868	\$700,606	\$3,262
184-Law Enforcement Medical Care	\$5,319	\$2,871	\$2,448
186-Veteran's Services	\$11,485	\$11,485	-
215-Farm Advisor	\$8,614	\$8,614	-
305-Parks	\$34,456	\$34,456	-
375-Driving Under the Influence	\$14,357	\$14,357	-

**Human Resources  
Schedule 6.7**

**Summary of Allocated Costs (continued)**

Department	Total	Personnel Services	Departmental Services
377-Library	\$109,111	\$109,111	-
405-Public Works	\$330,204	\$330,204	-
407-Fleet	\$18,664	\$18,664	-
425-Airports	\$21,535	\$21,535	-
427-Golf Courses	\$21,535	\$21,535	-
720-APCD	\$14,586	\$7,599	\$6,987
760-Pension Trust	(\$4,756)	(\$5,000)	\$244
999-Other	\$5,489	-	\$5,489
222-Regional Parks	\$45,941	\$45,941	-
118-Talent Development	\$2,871	\$2,871	-
119-Communication and Outreach	\$1,436	\$1,436	-
2nd Alloc Remains	(\$0)	-	(\$0)
<b>Totals</b>	\$4,218,646	\$3,839,043	\$379,603
<b>Direct Billed</b>	\$351,792	\$27,550	\$324,242
<b>Total Full Functional Cost</b>	\$4,570,438	\$3,866,593	\$703,845
<b>Less Direct Billed</b>	(\$351,792)	(\$27,550)	(\$324,242)
<b>Less CSD Amounts</b>	(\$385,134)	(\$382,224)	(\$2,910)
<b>Total Receiving Department Allocation</b>	\$3,833,511	\$3,456,819	\$376,693

**Facilities Management**  
**Schedule 7.1**

**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.

**County Gov't Center-** Costs for utilities, maintenance, and/or custodial services.

**Health Complex-** Costs for utilities, maintenance, and/or custodial services.

**Atascadero Medical Building-** Costs for utilities, maintenance, and/or custodial services.

**Sierra Way-** Costs for utilities, maintenance, and/or custodial services.

**Bldg 1200-** Costs for utilities, maintenance, and/or custodial services.

**Specific Depts-** Costs for utilities, maintenance, and/or custodial services.

**Kimball Bldg-** Costs for utilities, maintenance, and/or custodial services.

**County Bank Building-** Costs for utilities, maintenance, and/or custodial services.

**Monterey Parking-** Costs for rent and maintenance of off site parking.

**Longbranch, Arroyo Grande-** Costs for utilities, maintenance, and/or custodial services.

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

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

**Facilities Management  
 Schedule 7.2**

**Revenue Reconciliation**

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$3,165,768	-	\$3,165,768	-	
	<b>Total for C/A</b>	<b>\$3,165,768</b>	<b>-</b>	<b>\$3,165,768</b>	<b>-</b>	
REV	Revenue	\$416,155	\$74,173	\$341,982	-	
	<b>Total for REV</b>	<b>\$416,155</b>	<b>\$74,173</b>	<b>\$341,982</b>	<b>-</b>	

<b>Total per Books</b>	<b>\$3,581,923</b>
<b>Less General Government</b>	<b>-</b>
<b>Less Off the Top</b>	<b>(\$74,173)</b>
<b>Less Direct Billed</b>	<b>(\$3,507,750)</b>
<b>Difference</b>	<b>-</b>

Fiscal Year 2018-19 Actuals  
For Use In Year 2020-21

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN**  
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Date Printed: 10/6/2020

**Facilities Management**  
**Schedule 7.3**

**Labor Distribution Summary**

**No Labor Distribution**



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**Facilities Management**  
**Schedule 7.4**

Schedule of costs to be allocated

	Amount	General & Admin	County Gov't Center	Health Complex	Atascadero Medical Building	Sierra Way	Bldg 1200
<b>Wages and Benefits</b>							
Salaries	\$4,117,762	\$1,216,075	\$398,922	\$290,050	\$37,276	\$36,191	\$31,179
Benefits	-	-	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>	<b>\$4,117,762</b>	<b>\$1,216,075</b>	<b>\$398,922</b>	<b>\$290,050</b>	<b>\$37,276</b>	<b>\$36,191</b>	<b>\$31,179</b>
<b>Service And Supplies</b>							
Other Charges							
Capital Outlay							
Services & Supplies							
Revenue							
<b>Services and Supplies Subtotal</b>	<b>\$3,680,702</b>	<b>\$1,776,642</b>	<b>\$961,335</b>	<b>\$101,189</b>	<b>\$5,662</b>	<b>\$42,570</b>	<b>\$9,004</b>
<b>Cost Adjustments</b>							
Capital Outlay							
<b>Cost Adjustments Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reallocate Admin</b>		<b>(\$2,992,717)</b>	<b>\$411,437</b>	<b>\$299,149</b>	<b>\$38,445</b>	<b>\$37,326</b>	<b>\$32,157</b>
<b>Functional Costs</b>	<b>\$7,798,464</b>	<b>-</b>	<b>\$1,771,694</b>	<b>\$690,388</b>	<b>\$81,383</b>	<b>\$116,087</b>	<b>\$72,340</b>

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

Schedule of costs to be allocated (continued)

	Amount	Specific Depts	Kimball Bldg	County Bank Building	Monterey Parking	Not Allowed	Longbranch, Arroyo Grande
<b>Wages and Benefits</b>							
Salaries	\$4,117,762	\$1,791,533	\$9,312	\$23,432	-	\$14,754	\$24,393
Benefits	-	-	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>	<b>\$4,117,762</b>	<b>\$1,791,533</b>	<b>\$9,312</b>	<b>\$23,432</b>	<b>-</b>	<b>\$14,754</b>	<b>\$24,393</b>
<b>Service And Supplies</b>							
Other Charges	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Services & Supplies	\$3,754,875	\$647,373	\$11,190	\$18,381	\$2,178	\$3,656	\$10,652
Revenue	(\$74,173)	-	-	-	-	(\$32,248)	-
<b>Services and Supplies Subtotal</b>	<b>\$3,680,702</b>	<b>\$647,373</b>	<b>\$11,190</b>	<b>\$18,381</b>	<b>\$2,178</b>	<b>(\$28,592)</b>	<b>\$10,652</b>
<b>Cost Adjustments</b>							
Capital Outlay	-	-	-	-	-	-	-
<b>Cost Adjustments Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reallocate Admin</b>		\$1,847,735	\$9,604	\$24,167	-	\$15,217	\$25,158
<b>Functional Costs</b>	<b>\$7,798,464</b>	<b>\$4,286,641</b>	<b>\$30,106</b>	<b>\$65,980</b>	<b>\$2,178</b>	<b>\$1,379</b>	<b>\$60,203</b>

Facilities Management  
Schedule 7.4

Schedule of costs to be allocated (continued)

	Amount	New Govt Center	North County Center
<b>Wages and Benefits</b>			
Salaries	\$4,117,762	\$231,627	\$13,018
Benefits	-	-	-
<b>Wages and Benefits Subtotal</b>	<b>\$4,117,762</b>	<b>\$231,627</b>	<b>\$13,018</b>
<b>Service And Supplies</b>			
Other Charges			
Capital Outlay			
Services & Supplies			
Revenue			
<b>Services and Supplies Subtotal</b>	<b>\$3,680,702</b>	<b>\$101,767</b>	<b>\$21,352</b>
<b>Cost Adjustments</b>			
Capital Outlay			
<b>Cost Adjustments Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reallocate Admin</b>		<b>\$238,894</b>	<b>\$13,426</b>
<b>Functional Costs</b>	<b>\$7,798,464</b>	<b>\$572,287</b>	<b>\$47,796</b>

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

**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	\$21,714	(\$0)	\$2,985	\$2,171	\$279	\$271	\$233
002-Equipment Depreciation	\$7,893	\$0	\$1,085	\$789	\$101	\$98	\$85
104-County Administrative Office	\$9,724	\$9,975	\$2,708	\$1,969	\$253	\$246	\$212
105-Risk Management	\$2,996	\$29	\$416	\$302	\$39	\$38	\$33
111-County Counsel	\$65,447	\$4,855	\$9,665	\$7,027	\$903	\$877	\$755
112-Human Resources	\$63,393	\$5,519	\$9,474	\$6,888	\$885	\$859	\$740
113-Facilities Management	-	\$95,632	\$13,147	\$9,559	\$1,229	\$1,193	\$1,028
114-Information Technology Department (ITD)	-	\$160,357	\$22,046	\$16,029	\$2,060	\$2,000	\$1,723
116-Central Services	-	\$63,039	\$8,667	\$6,301	\$810	\$786	\$677
117-Auditor-Controller-Treasurer-Tax Collector	-	\$128,173	\$17,621	\$12,812	\$1,647	\$1,599	\$1,377
200-Maintenance Projects	-	\$49,404	\$6,792	\$4,938	\$635	\$616	\$531
<b>Subtotals</b>	\$171,168	\$516,982	\$94,606	\$68,787	\$8,840	\$8,583	\$7,394
<b>Functional Costs</b>	\$7,798,464		\$1,771,694	\$690,388	\$81,383	\$116,087	\$72,340
<b>Total Allocated Costs</b>	\$8,486,614		\$1,866,300	\$759,175	\$90,224	\$124,670	\$79,734

Facilities Management  
Schedule 7.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Specific Depts	Kimball Bldg	County Bank Building	Monterey Parking	Not Allowed
001-Building Depreciation	\$21,714	(\$0)	\$13,407	\$70	\$175	-	\$110
002-Equipment Depreciation	\$7,893	\$0	\$4,873	\$25	\$64	-	\$40
104-County Administrative Office	\$9,724	\$9,975	\$12,163	\$63	\$159	-	\$100
105-Risk Management	\$2,996	\$29	\$1,868	\$10	\$24	-	\$15
111-County Counsel	\$65,447	\$4,855	\$43,405	\$226	\$568	-	\$357
112-Human Resources	\$63,393	\$5,519	\$42,547	\$221	\$556	-	\$350
113-Facilities Management	-	\$95,632	\$59,044	\$307	\$772	-	\$486
114-Information Technology Department (ITD)	-	\$160,357	\$99,006	\$515	\$1,295	-	\$815
116-Central Services	-	\$63,039	\$38,921	\$202	\$509	-	\$321
117-Auditor-Controller-Treasurer-Tax Collector	-	\$128,173	\$79,135	\$411	\$1,035	-	\$652
200-Maintenance Projects	-	\$49,404	\$30,502	\$159	\$399	-	\$251
<b>Subtotals</b>	\$171,168	\$516,982	\$424,871	\$2,208	\$5,557	-	\$3,499
<b>Functional Costs</b>	\$7,798,464		\$4,286,641	\$30,106	\$65,980	\$2,178	\$1,379
<b>Total Allocated Costs</b>	\$8,486,614		\$4,711,512	\$32,315	\$71,537	\$2,178	\$4,878

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

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Longbranch, Arroyo Grande	New Govt Center	North County Center
001-Building Depreciation	\$21,714	(\$0)	\$183	\$1,733	\$97
002-Equipment Depreciation	\$7,893	\$0	\$66	\$630	\$35
104-County Administrative Office	\$9,724	\$9,975	\$166	\$1,572	\$88
105-Risk Management	\$2,996	\$29	\$25	\$242	\$14
111-County Counsel	\$65,447	\$4,855	\$591	\$5,612	\$315
112-Human Resources	\$63,393	\$5,519	\$579	\$5,501	\$309
113-Facilities Management	-	\$95,632	\$804	\$7,634	\$429
114-Information Technology Department (ITD)	-	\$160,357	\$1,348	\$12,800	\$719
116-Central Services	-	\$63,039	\$530	\$5,032	\$283
117-Auditor-Controller-Treasurer-Tax Collector	-	\$128,173	\$1,077	\$10,231	\$575
200-Maintenance Projects	-	\$49,404	\$415	\$3,944	\$222
<b>Subtotals</b>	\$171,168	\$516,982	\$5,785	\$54,932	\$3,087
<b>Functional Costs</b>	\$7,798,464		\$60,203	\$572,287	\$47,796
<b>Total Allocated Costs</b>	\$8,486,614		\$65,988	\$627,219	\$50,884

**Facilities Management  
Schedule 7.6.1**

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

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	1,710.0	0.890%	\$15,984	-	\$15,984	-	\$15,984
114-Information Technology Department (ITD)	25,531.0	13.293%	\$238,647	-	\$238,647	\$9,533	\$248,181
116-Central Services	8,563.0	4.459%	\$80,041	-	\$80,041	\$3,197	\$83,239
132-District Attorney	35,254.0	18.356%	\$329,532	-	\$329,532	\$13,164	\$342,695
136-Sheriff	1,583.0	0.824%	\$14,797	-	\$14,797	\$591	\$15,388
139-Probation	1,702.0	0.886%	\$15,909	-	\$15,909	\$636	\$16,545
142-Planning	27,632.0	14.387%	\$258,286	-	\$258,286	\$10,318	\$268,604
405-Public Works	23,573.0	12.274%	\$220,345	(\$179,822)	\$40,523	\$8,802	\$49,325
999-Other	66,509.0	34.630%	\$621,684	(\$280,329)	\$341,355	\$24,834	\$366,189
<b>Subtotals</b>	<b>192,057.0</b>	<b>100.000%</b>	<b>\$1,795,226</b>	<b>(\$460,151)</b>	<b>\$1,335,075</b>	<b>\$71,074</b>	<b>\$1,406,149</b>
<b>Direct Billed</b>					<b>\$460,151</b>		<b>\$460,151</b>
<b>Total Full Functional Cost</b>					<b>\$1,795,226</b>		<b>\$1,866,300</b>

**Allocation Basis: Departmental square footage**

Facilities Management  
Schedule 7.6.2

Detail Allocation - Health Complex

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
137-Animal Services	517.0	0.687%	\$4,859	(\$3,273)	\$1,586	\$355	\$1,941
160-Public Health	21,211.0	28.177%	\$199,348	(\$165,260)	\$34,088	\$14,561	\$48,649
166-Behavioral Health	44,715.0	59.399%	\$420,247	(\$300,187)	\$120,060	\$30,696	\$150,756
375-Driving Under the Influence	1,646.0	2.187%	\$15,470	(\$11,162)	\$4,308	\$1,130	\$5,438
999-Other	7,190.0	9.551%	\$67,574	(\$1,034)	\$66,540	\$4,936	\$71,476
<b>Subtotals</b>	<b>75,279.0</b>	<b>100.000%</b>	<b>\$707,498</b>	<b>(\$480,916)</b>	<b>\$226,582</b>	<b>\$51,677</b>	<b>\$278,259</b>
<b>Direct Billed</b>					<b>\$480,916</b>		<b>\$480,916</b>
<b>Total Full Functional Cost</b>					<b>\$707,498</b>		<b>\$759,175</b>

Allocation Basis: Departmental square footage



**Facilities Management  
 Schedule 7.6.3**

**Detail Allocation - Atascadero Medical Building**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
160-Public Health	1,873.0	12.626%	\$10,553	(\$12,849)	(\$2,296)	\$839	(\$1,457)
166-Behavioral Health	11,225.0	75.671%	\$63,247	(\$77,001)	(\$13,754)	\$5,026	(\$8,728)
999-Other	1,736.0	11.703%	\$9,782	-	\$9,782	\$777	\$10,559
<b>Subtotals</b>	<b>14,834.0</b>	<b>100.000%</b>	<b>\$83,582</b>	<b>(\$89,850)</b>	<b>(\$6,268)</b>	<b>\$6,641</b>	<b>\$374</b>
<b>Direct Billed</b>					<b>\$89,850</b>		<b>\$89,850</b>
<b>Total Full Functional Cost</b>					<b>\$83,582</b>		<b>\$90,224</b>

**Allocation Basis: Departmental square footage**

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Facilities Management  
Schedule 7.6.4

Detail Allocation - Sierra Way

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
140-County Fire	10,858.0	53.715%	\$63,503	-	\$63,503	\$3,464	\$66,967
160-Public Health	5,961.0	29.489%	\$34,863	(\$40,893)	(\$6,030)	\$1,901	(\$4,128)
215-Farm Advisor	1,494.0	7.391%	\$8,738	(\$1,219)	\$7,519	\$477	\$7,995
999-Other	1,901.0	9.404%	\$11,118	-	\$11,118	\$606	\$11,724
2nd Alloc Remains	-	0.000%	-	-	-	\$0	\$0
<b>Subtotals</b>	<b>20,214.0</b>	<b>100.000%</b>	<b>\$118,222</b>	<b>(\$42,112)</b>	<b>\$76,110</b>	<b>\$6,448</b>	<b>\$82,558</b>
<i>Direct Billed</i>					\$42,112		\$42,112
<b>Total Full Functional Cost</b>					<b>\$118,222</b>		<b>\$124,670</b>

Allocation Basis: Departmental square footage

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

Detail Allocation - Bldg 1200

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
111-County Counsel	335.0	0.668%	\$496	-	\$496	-	\$496
112-Human Resources	117.0	0.233%	\$173	-	\$173	-	\$173
113-Facilities Management	26,376.0	52.628%	\$39,039	-	\$39,039	-	\$39,039
114-Information Technology Department (ITD)	783.0	1.562%	\$1,159	-	\$1,159	\$187	\$1,346
117-Auditor-Controller-Treasurer-Tax Collector	3,211.0	6.407%	\$4,753	-	\$4,753	\$766	\$5,518
109-Assessor	386.0	0.770%	\$571	-	\$571	\$92	\$663
110-Clerk	5,647.0	11.267%	\$8,358	-	\$8,358	\$1,347	\$9,705
132-District Attorney	923.0	1.842%	\$1,366	-	\$1,366	\$220	\$1,586
136-Sheriff	353.0	0.704%	\$522	-	\$522	\$84	\$607
137-Animal Services	254.0	0.507%	\$376	-	\$376	\$61	\$437
138-Emergency Services	2,915.0	5.816%	\$4,314	-	\$4,314	\$695	\$5,010
139-Probation	293.0	0.585%	\$434	-	\$434	\$70	\$504
142-Planning	619.0	1.235%	\$916	-	\$916	\$148	\$1,064
305-Parks	117.0	0.233%	\$173	(\$362)	(\$189)	\$28	(\$161)
377-Library	3,040.0	6.066%	\$4,499	(\$9,423)	(\$4,924)	\$725	(\$4,198)
405-Public Works	1,048.0	2.091%	\$1,551	(\$3,249)	(\$1,698)	\$250	(\$1,448)
999-Other	3,701.0	7.385%	\$5,478	-	\$5,478	\$883	\$6,361
<b>Subtotals</b>	<b>50,118.0</b>	<b>100.000%</b>	<b>\$74,179</b>	<b>(\$13,034)</b>	<b>\$61,145</b>	<b>\$5,555</b>	<b>\$66,700</b>
<b>Direct Billed</b>					<b>\$13,034</b>		<b>\$13,034</b>
<b>Total Full Functional Cost</b>					<b>\$74,179</b>		<b>\$79,734</b>

Allocation Basis: Departmental square footage

**Facilities Management  
Schedule 7.6.6**

**Detail Allocation - Specific Depts**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	17,206.0	0.705%	\$30,987	-	\$30,987	-	\$30,987
114-Information Technology Department (ITD)	8,072.0	0.331%	\$14,537	-	\$14,537	\$1,064	\$15,601
116-Central Services	13,427.0	0.551%	\$24,181	-	\$24,181	\$1,770	\$25,951
200-Maintenance Projects	17,986.0	0.737%	\$32,392	-	\$32,392	\$2,371	\$34,762
100-Board of Supervisors	628.0	0.026%	\$1,131	(\$859)	\$272	\$83	\$355
109-Assessor	9,049.0	0.371%	\$16,297	(\$10,725)	\$5,572	\$1,193	\$6,764
130-Waste Mgmt	511.0	0.021%	\$920	(\$1,145)	(\$225)	\$67	(\$157)
134-Child Support Services	19,564.0	0.802%	\$35,234	(\$28,884)	\$6,350	\$2,579	\$8,928
136-Sheriff	584,297.0	23.957%	\$1,052,283	(\$14,077)	\$1,038,206	\$77,013	\$1,115,219
137-Animal Services	40,569.0	1.663%	\$73,062	-	\$73,062	\$5,347	\$78,409
138-Emergency Services	6,197.0	0.254%	\$11,160	(\$1,277)	\$9,883	\$817	\$10,700
139-Probation	183,383.0	7.519%	\$330,262	(\$7,694)	\$322,568	\$24,171	\$346,738
140-County Fire	102,054.0	4.184%	\$183,793	(\$32,984)	\$150,809	\$13,451	\$164,260
141-Ag Commissioner	31,514.0	1.292%	\$56,755	-	\$56,755	\$4,154	\$60,908
160-Public Health	129,861.0	5.325%	\$233,872	(\$85,504)	\$148,368	\$17,116	\$165,484
166-Behavioral Health	108,675.0	4.456%	\$195,717	(\$273,453)	(\$77,736)	\$14,324	(\$63,412)
180-Social Services	385,722.0	15.815%	\$694,662	(\$717,530)	(\$22,868)	\$50,840	\$27,972
186-Veteran's Services	628.0	0.026%	\$1,131	(\$1,101)	\$30	\$83	\$113
215-Farm Advisor	8,039.0	0.330%	\$14,478	-	\$14,478	\$1,060	\$15,537
230-Capital Projects	242.0	0.010%	\$436	-	\$436	\$32	\$468
245-Roads	35,590.0	1.459%	\$64,095	(\$50,945)	\$13,150	\$4,691	\$17,841
305-Parks	44,308.0	1.817%	\$79,796	(\$90,334)	(\$10,538)	\$5,840	(\$4,698)
375-Driving Under the Influence	499.0	0.020%	\$899	(\$7,187)	(\$6,288)	\$66	(\$6,223)
377-Library	342,371.0	14.038%	\$616,589	(\$629,720)	(\$13,131)	\$45,126	\$31,995
405-Public Works	68,425.0	2.806%	\$123,229	(\$109,236)	\$13,993	\$9,019	\$23,012
407-Fleet	34,285.0	1.406%	\$61,745	(\$52,933)	\$8,812	\$4,519	\$13,331
408-Workers' Comp ISF	2,576.0	0.106%	\$4,639	(\$3,319)	\$1,320	\$340	\$1,660

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Facilities Management  
Schedule 7.6.6

Detail Allocation - Specific Depts (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
425-Airports	18,447.0	0.756%	\$33,222	(\$19,479)	\$13,743	\$2,431	\$16,174
427-Golf Courses	1,081.0	0.044%	\$1,947	(\$1,841)	\$106	\$142	\$248
720-APCD	640.0	0.026%	\$1,153	(\$640)	\$513	\$84	\$597
760-Pension Trust	356.0	0.015%	\$641	(\$15,507)	(\$14,866)	\$47	(\$14,819)
999-Other	222,704.0	9.131%	\$401,076	(\$150,314)	\$250,762	\$29,353	\$280,116
<b>Subtotals</b>	<b>2,438,906.0</b>	<b>100.000%</b>	<b>\$4,392,322</b>	<b>(\$2,306,688)</b>	<b>\$2,085,634</b>	<b>\$319,190</b>	<b>\$2,404,824</b>
<b>Direct Billed</b>					<b>\$2,306,688</b>		<b>\$2,306,688</b>
<b>Total Full Functional Cost</b>					<b>\$4,392,322</b>		<b>\$4,711,512</b>

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

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

Detail Allocation - Kimball Bldg

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	120.0	0.661%	\$203	-	\$203	-	\$203
113-Facilities Management	1,651.0	9.091%	\$2,787	-	\$2,787	-	\$2,787
117-Auditor-Controller-Treasurer-Tax Collector	1,874.0	10.319%	\$3,163	-	\$3,163	\$190	\$3,353
305-Parks	3,119.0	17.174%	\$5,265	-	\$5,265	\$316	\$5,581
405-Public Works	5,941.0	32.713%	\$10,028	-	\$10,028	\$601	\$10,630
999-Other	3,544.0	19.514%	\$5,982	(\$5,085)	\$897	\$359	\$1,256
222-Regional Parks	1,912.0	10.528%	\$3,227	-	\$3,227	\$194	\$3,421
2nd Alloc Remains	-	0.000%	-	-	-	\$0	\$0
<b>Subtotals</b>	<b>18,161.0</b>	<b>100.000%</b>	<b>\$30,655</b>	<b>(\$5,085)</b>	<b>\$25,570</b>	<b>\$1,659</b>	<b>\$27,230</b>
<b>Direct Billed</b>					<b>\$5,085</b>		<b>\$5,085</b>
<b>Total Full Functional Cost</b>					<b>\$30,655</b>		<b>\$32,315</b>

Allocation Basis: Departmental square footage

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Facilities Management  
 Schedule 7.6.8

Detail Allocation - County Bank Building

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
116-Central Services	4,148.0	49.623%	\$33,427	-	\$33,427	\$2,072	\$35,499
405-Public Works	4,211.0	50.377%	\$33,935	(\$28,886)	\$5,049	\$2,103	\$7,152
<b>Subtotals</b>	<b>8,359.0</b>	<b>100.000%</b>	<b>\$67,362</b>	<b>(\$28,886)</b>	<b>\$38,476</b>	<b>\$4,175</b>	<b>\$42,651</b>
<b>Direct Billed</b>					<b>\$28,886</b>		<b>\$28,886</b>
<b>Total Full Functional Cost</b>					<b>\$67,362</b>		<b>\$71,537</b>

Allocation Basis: Departmental square footage

**Facilities Management**  
**Schedule 7.6.9**

**Detail Allocation - Monterey Parking**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	8.0	7.407%	\$161	-	\$161	-	\$161
111-County Counsel	7.0	6.481%	\$141	-	\$141	-	\$141
112-Human Resources	4.0	3.704%	\$81	-	\$81	-	\$81
114-Information Technology Department (ITD)	12.0	11.111%	\$242	-	\$242	\$0	\$242
116-Central Services	2.0	1.852%	\$40	-	\$40	\$0	\$40
117-Auditor-Controller-Treasurer-Tax Collector	7.0	6.481%	\$141	-	\$141	\$0	\$141
109-Assessor	2.0	1.852%	\$40	-	\$40	\$0	\$40
132-District Attorney	1.0	0.926%	\$20	-	\$20	\$0	\$20
139-Probation	1.0	0.926%	\$20	-	\$20	\$0	\$20
142-Planning	8.0	7.407%	\$161	-	\$161	\$0	\$161
160-Public Health	1.0	0.926%	\$20	-	\$20	\$0	\$20
180-Social Services	1.0	0.926%	\$20	-	\$20	\$0	\$20
305-Parks	5.0	4.630%	\$101	-	\$101	\$0	\$101
405-Public Works	29.0	26.852%	\$585	-	\$585	\$0	\$585
407-Fleet	2.0	1.852%	\$40	-	\$40	\$0	\$40
999-Other	15.0	13.889%	\$302	-	\$302	\$0	\$302
222-Regional Parks	3.0	2.778%	\$60	-	\$60	\$0	\$60
2nd Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
<b>Subtotals</b>	<b>108.0</b>	<b>100.000%</b>	<b>\$2,178</b>	<b>-</b>	<b>\$2,178</b>	<b>\$0</b>	<b>\$2,178</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$2,178</b>		<b>\$2,178</b>

Allocation Basis: Spaces allocated per department



**Facilities Management**  
**Schedule 7.6.10**

**Detail Allocation - Longbranch, Arroyo Grande**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
139-Probation	566.0	7.714%	\$4,755	-	\$4,755	\$335	\$5,091
166-Behavioral Health	5,823.0	79.365%	\$48,922	(\$81,028)	(\$32,106)	\$3,449	(\$28,657)
375-Driving Under the Influence	948.0	12.921%	\$7,965	-	\$7,965	\$562	\$8,526
<b>Subtotals</b>	<b>7,337.0</b>	<b>100.000%</b>	<b>\$61,642</b>	<b>(\$81,028)</b>	<b>(\$19,386)</b>	<b>\$4,346</b>	<b>(\$15,040)</b>
<b>Direct Billed</b>					<b>\$81,028</b>		<b>\$81,028</b>
<b>Total Full Functional Cost</b>					<b>\$61,642</b>		<b>\$65,988</b>

**Allocation Basis: Departmental square footage**

**Facilities Management  
Schedule 7.6.11**

**Detail Allocation - New Govt Center**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	8,563.0	8.716%	\$51,072	-	\$51,072	-	\$51,072
111-County Counsel	9,489.0	9.659%	\$56,595	-	\$56,595	-	\$56,595
112-Human Resources	8,049.0	8.193%	\$48,007	-	\$48,007	-	\$48,007
113-Facilities Management	1,146.0	1.166%	\$6,835	-	\$6,835	-	\$6,835
116-Central Services	1,802.0	1.834%	\$10,748	-	\$10,748	\$1,047	\$11,795
117-Auditor-Controller-Treasurer-Tax Collector	22,369.0	22.769%	\$133,415	-	\$133,415	\$13,003	\$146,418
100-Board of Supervisors	12,012.0	12.227%	\$71,643	-	\$71,643	\$6,982	\$78,625
109-Assessor	21,742.0	22.131%	\$129,676	-	\$129,676	\$12,638	\$142,314
110-Clerk	11,535.0	11.741%	\$68,798	-	\$68,798	\$6,705	\$75,503
138-Emergency Services	1,536.0	1.563%	\$9,161	-	\$9,161	\$893	\$10,054
2nd Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
<b>Subtotals</b>	<b>98,243.0</b>	<b>100.000%</b>	<b>\$585,951</b>	<b>-</b>	<b>\$585,951</b>	<b>\$41,268</b>	<b>\$627,219</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$585,951</b>		<b>\$627,219</b>

Allocation Basis: Departmental square footage

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

Detail Allocation - North County Center

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
109-Assessor	4,655.0	22.515%	\$10,934	-	\$10,934	\$522	\$11,457
110-Clerk	200.0	0.967%	\$470	-	\$470	\$22	\$492
142-Planning	1,796.0	8.687%	\$4,219	-	\$4,219	\$201	\$4,420
377-Library	14,024.0	67.831%	\$32,941	-	\$32,941	\$1,573	\$34,515
<b>Subtotals</b>	<b>20,675.0</b>	<b>100.000%</b>	<b>\$48,564</b>	<b>-</b>	<b>\$48,564</b>	<b>\$2,319</b>	<b>\$50,884</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$48,564</b>		<b>\$50,884</b>

Allocation Basis: Departmental square footage

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

**Summary of Allocated Costs**

Department	Total	County Gov't Center	Health Complex	Atascadero Medical Building	Sierra Way	Bldg 1200	Specific Depts
104-County Administrative Office	\$51,234	-	-	-	-	-	-
111-County Counsel	\$57,232	-	-	-	-	\$496	-
112-Human Resources	\$48,463	-	-	-	-	\$173	-
113-Facilities Management	\$95,632	\$15,984	-	-	-	\$39,039	\$30,987
114-Information Technology Department (ITD)	\$265,369	\$248,181	-	-	-	\$1,346	\$15,601
116-Central Services	\$156,524	\$83,239	-	-	-	-	\$25,951
117-Auditor-Controller-Treasurer-Tax Collector	\$155,431	-	-	-	-	\$5,518	-
200-Maintenance Projects	\$34,762	-	-	-	-	-	\$34,762
<b>Subtotal for CSD</b>	<b>\$864,647</b>	<b>\$347,403</b>	-	-	-	<b>\$46,572</b>	<b>\$107,301</b>
100-Board of Supervisors	\$78,980	-	-	-	-	-	\$355
109-Assessor	\$161,239	-	-	-	-	\$663	\$6,764
110-Clerk	\$85,700	-	-	-	-	\$9,705	-
130-Waste Mgmt	(\$157)	-	-	-	-	-	(\$157)
132-District Attorney	\$344,302	\$342,695	-	-	-	\$1,586	-
134-Child Support Services	\$8,928	-	-	-	-	-	\$8,928
136-Sheriff	\$1,131,214	\$15,388	-	-	-	\$607	\$1,115,219
137-Animal Services	\$80,787	-	\$1,941	-	-	\$437	\$78,409
138-Emergency Services	\$25,764	-	-	-	-	\$5,010	\$10,700
139-Probation	\$368,897	\$16,545	-	-	-	\$504	\$346,738
140-County Fire	\$231,227	-	-	-	\$66,967	-	\$164,260
141-Ag Commissioner	\$60,908	-	-	-	-	-	\$60,908
142-Planning	\$274,249	\$268,604	-	-	-	\$1,064	-
160-Public Health	\$208,568	-	\$48,649	(\$1,457)	(\$4,128)	-	\$165,484
166-Behavioral Health	\$49,959	-	\$150,756	(\$8,728)	-	-	(\$63,412)
180-Social Services	\$27,992	-	-	-	-	-	\$27,972
186-Veteran's Services	\$113	-	-	-	-	-	\$113
215-Farm Advisor	\$23,533	-	-	-	\$7,995	-	\$15,537

Facilities Management  
Schedule 7.7

Summary of Allocated Costs (continued)

Department	Total	County Gov't Center	Health Complex	Atascadero Medical Building	Sierra Way	Bldg 1200	Specific Depts
230-Capital Projects	\$468	-	-	-	-	-	\$468
245-Roads	\$17,841	-	-	-	-	-	\$17,841
305-Parks	\$822	-	-	-	-	(\$161)	(\$4,698)
375-Driving Under the Influence	\$7,741	-	\$5,438	-	-	-	(\$6,223)
377-Library	\$62,312	-	-	-	-	(\$4,198)	\$31,995
405-Public Works	\$89,256	\$49,325	-	-	-	(\$1,448)	\$23,012
407-Fleet	\$13,371	-	-	-	-	-	\$13,331
408-Workers' Comp ISF	\$1,660	-	-	-	-	-	\$1,660
425-Airports	\$16,174	-	-	-	-	-	\$16,174
427-Golf Courses	\$248	-	-	-	-	-	\$248
720-APCD	\$597	-	-	-	-	-	\$597
760-Pension Trust	(\$14,819)	-	-	-	-	-	(\$14,819)
999-Other	\$747,982	\$366,189	\$71,476	\$10,559	\$11,724	\$6,361	\$280,116
222-Regional Parks	\$3,481	-	-	-	-	-	-
2nd Alloc Remains	(\$0)	-	-	-	\$0	-	-
<b>Totals</b>	<b>\$4,973,986</b>	<b>\$1,406,149</b>	<b>\$278,259</b>	<b>\$374</b>	<b>\$82,558</b>	<b>\$66,700</b>	<b>\$2,404,824</b>
<b>Direct Billed</b>	<b>\$3,507,750</b>	<b>\$460,151</b>	<b>\$480,916</b>	<b>\$89,850</b>	<b>\$42,112</b>	<b>\$13,034</b>	<b>\$2,306,688</b>
<b>Total Full Functional Cost</b>	<b>\$8,481,736</b>	<b>\$1,866,300</b>	<b>\$759,175</b>	<b>\$90,224</b>	<b>\$124,670</b>	<b>\$79,734</b>	<b>\$4,711,512</b>
<b>Less Direct Billed</b>	<b>(\$3,507,750)</b>	<b>(\$460,151)</b>	<b>(\$480,916)</b>	<b>(\$89,850)</b>	<b>(\$42,112)</b>	<b>(\$13,034)</b>	<b>(\$2,306,688)</b>
<b>Less CSD Amounts</b>	<b>(\$864,647)</b>	<b>(\$347,403)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$46,572)</b>	<b>(\$107,301)</b>
<b>Total Receiving Department Allocation</b>	<b>\$4,109,339</b>	<b>\$1,058,746</b>	<b>\$278,259</b>	<b>\$374</b>	<b>\$82,558</b>	<b>\$20,128</b>	<b>\$2,297,523</b>

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

Summary of Allocated Costs (continued)

Department	Total	Kimball Bldg	County Bank Building	Monterey Parking	Longbranch, Arroyo Grande	New Govt Center	North County Center
104-County Administrative Office	\$51,234	-	-	\$161	-	\$51,072	-
111-County Counsel	\$57,232	-	-	\$141	-	\$56,595	-
112-Human Resources	\$48,463	\$203	-	\$81	-	\$48,007	-
113-Facilities Management	\$95,632	\$2,787	-	-	-	\$6,835	-
114-Information Technology Department (ITD)	\$265,369	-	-	\$242	-	-	-
116-Central Services	\$156,524	-	\$35,499	\$40	-	\$11,795	-
117-Auditor-Controller-Treasurer-Tax Collector	\$155,431	\$3,353	-	\$141	-	\$146,418	-
200-Maintenance Projects	\$34,762	-	-	-	-	-	-
<b>Subtotal for CSD</b>	<b>\$864,647</b>	<b>\$6,342</b>	<b>\$35,499</b>	<b>\$807</b>	<b>-</b>	<b>\$320,722</b>	<b>-</b>
100-Board of Supervisors	\$78,980	-	-	-	-	\$78,625	-
109-Assessor	\$161,239	-	-	\$40	-	\$142,314	\$11,457
110-Clerk	\$85,700	-	-	-	-	\$75,503	\$492
130-Waste Mgmt	(\$157)	-	-	-	-	-	-
132-District Attorney	\$344,302	-	-	\$20	-	-	-
134-Child Support Services	\$8,928	-	-	-	-	-	-
136-Sheriff	\$1,131,214	-	-	-	-	-	-
137-Animal Services	\$80,787	-	-	-	-	-	-
138-Emergency Services	\$25,764	-	-	-	-	\$10,054	-
139-Probation	\$368,897	-	-	\$20	\$5,091	-	-
140-County Fire	\$231,227	-	-	-	-	-	-
141-Ag Commissioner	\$60,908	-	-	-	-	-	-
142-Planning	\$274,249	-	-	\$161	-	-	\$4,420
160-Public Health	\$208,568	-	-	\$20	-	-	-
166-Behavioral Health	\$49,959	-	-	-	(\$28,657)	-	-
180-Social Services	\$27,992	-	-	\$20	-	-	-
186-Veteran's Services	\$113	-	-	-	-	-	-
215-Farm Advisor	\$23,533	-	-	-	-	-	-

Facilities Management  
Schedule 7.7

Summary of Allocated Costs (continued)

Department	Total	Kimball Bldg	County Bank Building	Monterey Parking	Longbranch, Arroyo Grande	New Govt Center	North County Center
230-Capital Projects	\$468	-	-	-	-	-	-
245-Roads	\$17,841	-	-	-	-	-	-
305-Parks	\$822	\$5,581	-	\$101	-	-	-
375-Driving Under the Influence	\$7,741	-	-	-	\$8,526	-	-
377-Library	\$62,312	-	-	-	-	-	\$34,515
405-Public Works	\$89,256	\$10,630	\$7,152	\$585	-	-	-
407-Fleet	\$13,371	-	-	\$40	-	-	-
408-Workers' Comp ISF	\$1,660	-	-	-	-	-	-
425-Airports	\$16,174	-	-	-	-	-	-
427-Golf Courses	\$248	-	-	-	-	-	-
720-APCD	\$597	-	-	-	-	-	-
760-Pension Trust	(\$14,819)	-	-	-	-	-	-
999-Other	\$747,982	\$1,256	-	\$302	-	-	-
222-Regional Parks	\$3,481	\$3,421	-	\$60	-	-	-
2nd Alloc Remains	(\$0)	\$0	-	(\$0)	-	(\$0)	-
<b>Totals</b>	<b>\$4,973,986</b>	<b>\$27,230</b>	<b>\$42,651</b>	<b>\$2,178</b>	<b>(\$15,040)</b>	<b>\$627,219</b>	<b>\$50,884</b>
<b>Direct Billed</b>	<b>\$3,507,750</b>	<b>\$5,085</b>	<b>\$28,886</b>	<b>-</b>	<b>\$81,028</b>	<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$8,481,736</b>	<b>\$32,315</b>	<b>\$71,537</b>	<b>\$2,178</b>	<b>\$65,988</b>	<b>\$627,219</b>	<b>\$50,884</b>
<b>Less Direct Billed</b>	<b>(\$3,507,750)</b>	<b>(\$5,085)</b>	<b>(\$28,886)</b>	<b>-</b>	<b>(\$81,028)</b>	<b>-</b>	<b>-</b>
<b>Less CSD Amounts</b>	<b>(\$864,647)</b>	<b>(\$6,342)</b>	<b>(\$35,499)</b>	<b>(\$807)</b>	<b>-</b>	<b>(\$320,722)</b>	<b>-</b>
<b>Total Receiving Department Allocation</b>	<b>\$4,109,339</b>	<b>\$20,887</b>	<b>\$7,152</b>	<b>\$1,371</b>	<b>(\$15,040)</b>	<b>\$306,497</b>	<b>\$50,884</b>

**Information Technology Department (ITD)**

**Narrative**

**Schedule 8.1**

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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.

**Telephone Services-** Costs of telephone and voice mail services.

**WinTel and Countywide** Management of applications and associated systems administration.

**Projects-**

**Storage-** Costs of department specific data storage.

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

**IT Consulting-**

**Network Connections-** Costs of providing internet services and support.

**Groupware-** Costs of providing email services and support.

**Radio Services-** Costs of Communications personnel and shop maintenance.

**Departmental Services-** Maintaining CPU infrastructure and hardware.

**Servers-**



Information Technology Department (ITD)  
 Schedule 8.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$7,166,452	-	\$6,988,636	\$177,816	Revenue for expenditures not further allocated
	<b>Total for C/A</b>	<b>\$7,166,452</b>	<b>-</b>	<b>\$6,988,636</b>	<b>\$177,816</b>	
REV	Revenues	\$329,898	\$122	\$329,776	-	Revenue for expenditures not further allocated
	<b>Total for REV</b>	<b>\$329,898</b>	<b>\$122</b>	<b>\$329,776</b>	<b>-</b>	

<b>Total per Books</b>	<b>\$7,496,350</b>
<b>Less General Government</b>	<b>(\$177,816)</b>
<b>Less Off the Top</b>	<b>(\$122)</b>
<b>Less Direct Billed</b>	<b>(\$7,318,412)</b>
<b>Difference</b>	<b>-</b>

Fiscal Year 2018-19 Actuals  
For Use In Year 2020-21

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN**  
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Date Printed: 10/6/2020

**Information Technology Department (ITD)**  
**Schedule 8.3**

**Labor Distribution Summary**

**No Labor Distribution**

Information Technology Department (ITD)  
Schedule 8.4

Schedule of costs to be allocated

	Amount	General & Admin	Telephone Services	WinTel and Countywide Projects	Storage	Departmental Services-IT Consulting	Network Connections
<b>Wages and Benefits</b>							
Salaries	\$12,614,649	\$1,231,415	\$93,912	\$3,526,049	\$100,643	\$3,796,307	\$673,902
Benefits	-	-	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>	<b>\$12,614,649</b>	<b>\$1,231,415</b>	<b>\$93,912</b>	<b>\$3,526,049</b>	<b>\$100,643</b>	<b>\$3,796,307</b>	<b>\$673,902</b>
<b>Service And Supplies</b>							
Fixed Assets	-	-	-	-	-	-	-
Services & Supplies	\$4,396,677	\$362,204	\$832,080	\$795,102	-	\$202,516	\$760,881
<b>Services and Supplies Subtotal</b>	<b>\$4,396,677</b>	<b>\$362,204</b>	<b>\$832,080</b>	<b>\$795,102</b>	<b>-</b>	<b>\$202,516</b>	<b>\$760,881</b>
<b>Cost Adjustments</b>							
Fixed Assets	-	-	-	-	-	-	-
Revenue	(\$177,938)	(\$122)	-	-	-	-	-
<b>Cost Adjustments Subtotal</b>	<b>(\$177,938)</b>	<b>(\$122)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reallocate Admin</b>		(\$1,593,497)	\$13,146	\$493,599	\$14,089	\$531,431	\$94,337
<b>Functional Costs</b>	<b>\$16,833,388</b>	<b>-</b>	<b>\$939,138</b>	<b>\$4,814,749</b>	<b>\$114,732</b>	<b>\$4,530,254</b>	<b>\$1,529,120</b>

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Information Technology Department (ITD)  
Schedule 8.4

Schedule of costs to be allocated (continued)

	Amount	Groupware	Not Allowed	Radio Services	Departmental Services-Servers
<b>Wages and Benefits</b>					
Salaries	\$12,614,649	\$268,497	\$1,269,740	\$1,078,600	\$575,584
Benefits	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>	<b>\$12,614,649</b>	<b>\$268,497</b>	<b>\$1,269,740</b>	<b>\$1,078,600</b>	<b>\$575,584</b>
<b>Service And Supplies</b>					
Fixed Assets	-				
Services & Supplies	\$4,396,677	\$682,053	\$14,620	\$285,969	\$461,253
<b>Services and Supplies Subtotal</b>	<b>\$4,396,677</b>	<b>\$682,053</b>	<b>\$14,620</b>	<b>\$285,969</b>	<b>\$461,253</b>
<b>Cost Adjustments</b>					
Fixed Assets	-				
Revenue	(\$177,938)	-	(\$177,816)	-	-
<b>Cost Adjustments Subtotal</b>	<b>(\$177,938)</b>	<b>-</b>	<b>(\$177,816)</b>	<b>-</b>	<b>-</b>
<b>Reallocate Admin</b>		\$37,586	\$177,746	\$150,989	\$80,574
<b>Functional Costs</b>	<b>\$16,833,388</b>	<b>\$988,136</b>	<b>\$1,284,290</b>	<b>\$1,515,558</b>	<b>\$1,117,411</b>

Information Technology Department (ITD)  
Schedule 8.5

Service to Service Costs

Department	First Incoming	Second Incoming	Telephone Services	WinTel and Countywide Projects	Storage	Departmental Services-IT Consulting	Network Connections
001-Building Depreciation	\$90,183	-	\$744	\$27,935	\$797	\$30,076	\$5,339
002-Equipment Depreciation	\$2,387,422	\$0	\$413,994	\$1,291	\$165,014	\$399,579	\$743,309
104-County Administrative Office	\$36,789	\$23,592	\$498	\$18,704	\$534	\$20,137	\$3,575
105-Risk Management	\$5,306	\$52	\$44	\$1,660	\$47	\$1,787	\$317
111-County Counsel	\$9,753	\$723	\$86	\$3,245	\$93	\$3,494	\$620
112-Human Resources	\$112,259	\$9,773	\$1,007	\$37,800	\$1,079	\$40,698	\$7,224
113-Facilities Management	\$254,586	\$10,784	\$2,189	\$82,200	\$2,346	\$88,501	\$15,710
114-Information Technology Department (ITD)	-	\$1,529,058	\$12,615	\$473,638	\$13,519	\$509,941	\$90,522
116-Central Services	-	\$48,608	\$401	\$15,057	\$430	\$16,211	\$2,878
117-Auditor-Controller-Treasurer-Tax Collector	-	\$138,684	\$1,144	\$42,958	\$1,226	\$46,251	\$8,210
200-Maintenance Projects	-	\$128,266	\$1,058	\$39,731	\$1,134	\$42,777	\$7,594
<b>Subtotals</b>	<b>\$2,896,298</b>	<b>\$1,889,540</b>	<b>\$433,781</b>	<b>\$744,220</b>	<b>\$186,219</b>	<b>\$1,199,451</b>	<b>\$885,298</b>
<b>Functional Costs</b>	<b>\$16,833,388</b>		<b>\$939,138</b>	<b>\$4,814,749</b>	<b>\$114,732</b>	<b>\$4,530,254</b>	<b>\$1,529,120</b>
<b>Total Allocated Costs</b>	<b>\$21,619,226</b>		<b>\$1,372,919</b>	<b>\$5,558,969</b>	<b>\$300,951</b>	<b>\$5,729,705</b>	<b>\$2,414,418</b>

Information Technology Department (ITD)  
Schedule 8.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Groupware	Not Allowed	Radio Services	Departmental Services-Servers
001-Building Depreciation	\$90,183	-	\$2,127	\$10,059	\$8,545	\$4,560
002-Equipment Depreciation	\$2,387,422	\$0	-	-	\$516,129	\$148,106
104-County Administrative Office	\$36,789	\$23,592	\$1,424	\$6,735	\$5,721	\$3,053
105-Risk Management	\$5,306	\$52	\$126	\$598	\$508	\$271
111-County Counsel	\$9,753	\$723	\$247	\$1,169	\$993	\$530
112-Human Resources	\$112,259	\$9,773	\$2,878	\$13,612	\$11,563	\$6,170
113-Facilities Management	\$254,586	\$10,784	\$6,259	\$29,601	\$25,145	\$13,418
114-Information Technology Department (ITD)	-	\$1,529,058	\$36,066	\$170,558	\$144,883	\$77,316
116-Central Services	-	\$48,608	\$1,147	\$5,422	\$4,606	\$2,458
117-Auditor-Controller-Treasurer-Tax Collector	-	\$138,684	\$3,271	\$15,469	\$13,141	\$7,012
200-Maintenance Projects	-	\$128,266	\$3,025	\$14,307	\$12,154	\$6,486
<b>Subtotals</b>	<b>\$2,896,298</b>	<b>\$1,889,540</b>	<b>\$56,572</b>	<b>\$267,531</b>	<b>\$743,387</b>	<b>\$269,380</b>
<b>Functional Costs</b>	<b>\$16,833,388</b>		<b>\$988,136</b>	<b>\$1,284,290</b>	<b>\$1,515,558</b>	<b>\$1,117,411</b>
<b>Total Allocated Costs</b>	<b>\$21,619,226</b>		<b>\$1,044,707</b>	<b>\$1,551,821</b>	<b>\$2,258,945</b>	<b>\$1,386,791</b>

Information Technology Department (ITD)  
Schedule 8.6.1

Detail Allocation - Telephone Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	2,167.85	0.267%	\$3,625	(\$21,052)	(\$17,427)	-	(\$17,427)
105-Risk Management	681.41	0.084%	\$1,140	-	\$1,140	-	\$1,140
111-County Counsel	2,855.22	0.352%	\$4,775	(\$2,855)	\$1,920	-	\$1,920
112-Human Resources	4,213.7	0.519%	\$7,047	(\$4,895)	\$2,152	-	\$2,152
113-Facilities Management	10,600.58	1.306%	\$17,727	(\$12,550)	\$5,177	-	\$5,177
114-Information Technology Department (ITD)	120,649.19	14.865%	\$201,763	-	\$201,763	-	\$201,763
116-Central Services	3,422.31	0.422%	\$5,723	(\$3,422)	\$2,301	\$80	\$2,381
117-Auditor-Controller-Treasurer-Tax Collector	10,845.76	1.336%	\$18,137	(\$10,846)	\$7,291	\$252	\$7,544
200-Maintenance Projects	642.37	0.079%	\$1,074	-	\$1,074	\$15	\$1,089
100-Board of Supervisors	2,092.13	0.258%	\$3,499	(\$2,092)	\$1,407	\$49	\$1,455
109-Assessor	11,567.42	1.425%	\$19,344	(\$11,567)	\$7,777	\$269	\$8,046
110-Clerk	2,518.36	0.310%	\$4,211	(\$2,518)	\$1,693	\$59	\$1,752
130-Waste Mgmt	433.51	0.053%	\$725	-	\$725	\$10	\$735
131-Grand Jury	318.46	0.039%	\$533	(\$318)	\$215	\$7	\$222
132-District Attorney	17,226.8	2.122%	\$28,809	(\$17,227)	\$11,582	\$401	\$11,982
134-Child Support Services	7,197.75	0.887%	\$12,037	(\$7,198)	\$4,839	\$167	\$5,006
135-Public Defender	76.35	0.009%	\$128	-	\$128	\$2	\$129
136-Sheriff	77,558.74	9.556%	\$129,702	(\$77,559)	\$52,143	\$1,803	\$53,947
137-Animal Services	5,438.62	0.670%	\$9,095	(\$5,439)	\$3,656	\$126	\$3,783
138-Emergency Services	18,723.56	2.307%	\$31,312	-	\$31,312	\$435	\$31,747
139-Probation	38,583.68	4.754%	\$64,524	(\$38,584)	\$25,940	\$897	\$26,837
140-County Fire	13,603.05	1.676%	\$22,749	(\$13,603)	\$9,146	\$316	\$9,462
141-Ag Commissioner	6,681.83	0.823%	\$11,174	(\$6,682)	\$4,492	\$155	\$4,647
142-Planning	18,679.65	2.301%	\$31,238	(\$18,680)	\$12,558	\$434	\$12,993
160-Public Health	54,550.37	6.721%	\$91,225	(\$54,550)	\$36,675	\$1,268	\$37,944
166-Behavioral Health	110,125.36	13.568%	\$184,164	(\$110,125)	\$74,039	\$2,560	\$76,599
180-Social Services	144,173.28	17.763%	\$241,103	(\$144,173)	\$96,930	\$3,352	\$100,282

Information Technology Department (ITD)  
Schedule 8.6.1

Detail Allocation - Telephone Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
186-Veteran's Services	878.17	0.108%	\$1,469	(\$878)	\$591	\$20	\$611
201-Public Works Special Services	275.14	0.034%	\$460	-	\$460	\$6	\$467
215-Farm Advisor	2,629.32	0.324%	\$4,397	(\$2,629)	\$1,768	\$61	\$1,829
230-Capital Projects	1,030.73	0.127%	\$1,724	-	\$1,724	\$24	\$1,748
245-Roads	4,727.99	0.583%	\$7,907	-	\$7,907	\$110	\$8,017
305-Parks	23,232.89	2.862%	\$38,853	(\$23,233)	\$15,620	\$540	\$16,160
375-Driving Under the Influence	230.08	0.028%	\$385	(\$230)	\$155	\$5	\$160
377-Library	20,569.99	2.534%	\$34,399	(\$20,570)	\$13,829	\$478	\$14,308
405-Public Works	50,653.46	6.241%	\$84,708	(\$56,987)	\$27,721	\$1,178	\$28,899
407-Fleet	1,218.46	0.150%	\$2,038	(\$87)	\$1,951	\$28	\$1,979
425-Airports	3,804.52	0.469%	\$6,362	(\$3,805)	\$2,557	\$88	\$2,646
427-Golf Courses	2,411.79	0.297%	\$4,033	(\$2,412)	\$1,621	\$56	\$1,677
720-APCD	9,015.58	1.111%	\$15,077	(\$9,016)	\$6,061	\$210	\$6,270
760-Pension Trust	1,701.15	0.210%	\$2,845	(\$1,701)	\$1,144	\$40	\$1,183
999-Other	3,642.55	0.449%	\$6,091	(\$57,145)	(\$51,054)	\$85	(\$50,969)
2nd Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
<b>Subtotals</b>	<b>811,649.13</b>	<b>100.000%</b>	<b>\$1,357,331</b>	<b>(\$744,628)</b>	<b>\$612,703</b>	<b>\$15,589</b>	<b>\$628,291</b>
<b>Direct Billed</b>					<b>\$744,628</b>		<b>\$744,628</b>
<b>Total Full Functional Cost</b>					<b>\$1,357,331</b>		<b>\$1,372,919</b>

Allocation Basis: Billed services



Information Technology Department (ITD)  
Schedule 8.6.2

Detail Allocation - WinTel and Countywide Projects

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	1,905,271.0	0.456%	\$22,661	-	\$22,661	-	\$22,661
105-Risk Management	1,634,215.0	0.391%	\$19,437	-	\$19,437	-	\$19,437
111-County Counsel	3,657,692.0	0.875%	\$43,504	-	\$43,504	-	\$43,504
112-Human Resources	3,070,314.0	0.734%	\$36,518	-	\$36,518	-	\$36,518
113-Facilities Management	9,654,908.0	2.309%	\$114,833	-	\$114,833	-	\$114,833
114-Information Technology Department (ITD)	14,106,031.0	3.373%	\$167,774	(\$3,727)	\$164,047	-	\$164,047
116-Central Services	1,170,077.0	0.280%	\$13,917	-	\$13,917	\$1,783	\$15,699
117-Auditor-Controller-Treasurer-Tax Collector	7,944,641.0	1.900%	\$94,492	-	\$94,492	\$12,105	\$106,597
200-Maintenance Projects	4,470,760.0	1.069%	\$53,174	-	\$53,174	\$6,812	\$59,986
100-Board of Supervisors	1,625,987.0	0.389%	\$19,339	-	\$19,339	\$2,477	\$21,817
109-Assessor	8,445,832.0	2.020%	\$100,453	-	\$100,453	\$12,868	\$113,321
110-Clerk	3,093,308.0	0.740%	\$36,791	-	\$36,791	\$4,713	\$41,504
130-Waste Mgmt	500,897.0	0.120%	\$5,958	-	\$5,958	\$763	\$6,721
131-Grand Jury	101,218.0	0.024%	\$1,204	-	\$1,204	\$154	\$1,358
132-District Attorney	13,892,468.0	3.322%	\$165,234	-	\$165,234	\$21,167	\$186,401
134-Child Support Services	4,178,027.0	0.999%	\$49,693	(\$47,118)	\$2,575	\$6,366	\$8,940
135-Public Defender	5,936,981.0	1.420%	\$70,613	-	\$70,613	\$9,046	\$79,659
136-Sheriff	64,013,821.0	15.308%	\$761,367	-	\$761,367	\$97,534	\$858,901
137-Animal Services	2,222,839.0	0.532%	\$26,438	-	\$26,438	\$3,387	\$29,825
138-Emergency Services	1,063,809.0	0.254%	\$12,653	-	\$12,653	\$1,621	\$14,274
139-Probation	19,066,789.0	4.560%	\$226,776	-	\$226,776	\$29,051	\$255,827
140-County Fire	17,816,349.0	4.261%	\$211,904	-	\$211,904	\$27,146	\$239,050
141-Ag Commissioner	5,294,248.0	1.266%	\$62,969	-	\$62,969	\$8,067	\$71,035
142-Planning	11,799,118.0	2.822%	\$140,336	-	\$140,336	\$17,978	\$158,314
160-Public Health	22,986,514.0	5.497%	\$273,397	(\$221,266)	\$52,131	\$35,023	\$87,154
166-Behavioral Health	56,170,824.0	13.432%	\$668,084	(\$670,055)	(\$1,971)	\$85,584	\$83,613
180-Social Services	58,159,200.0	13.908%	\$691,733	(\$655,888)	\$35,845	\$88,614	\$124,459

Information Technology Department (ITD)  
Schedule 8.6.2

Detail Allocation - WinTel and Countywide Projects (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
184-Law Enforcement Medical Care	3,820,795.0	0.914%	\$45,444	-	\$45,444	\$5,822	\$51,265
186-Veteran's Services	637,303.0	0.152%	\$7,580	-	\$7,580	\$971	\$8,551
201-Public Works Special Services	2,035,273.0	0.487%	\$24,207	-	\$24,207	\$3,101	\$27,308
215-Farm Advisor	470,172.0	0.112%	\$5,592	-	\$5,592	\$716	\$6,308
245-Roads	18,920,983.0	4.525%	\$225,042	(\$213,381)	\$11,661	\$28,829	\$40,490
266-County Wide Automation	504,493.0	0.121%	\$6,000	-	\$6,000	\$769	\$6,769
275-Organizational Management	799,962.0	0.191%	\$9,515	(\$9,022)	\$493	\$1,219	\$1,711
290-Community Development	784,126.0	0.188%	\$9,326	-	\$9,326	\$1,195	\$10,521
305-Parks	8,224,479.0	1.967%	\$97,820	(\$102,802)	(\$4,982)	\$12,531	\$7,549
330-Wildlife and Grazing	1,768.0	0.000%	\$21	(\$20)	\$1	\$3	\$4
331-Fish and Game	32,541.0	0.008%	\$387	(\$367)	\$20	\$50	\$70
351-Emergency Medical Services	507,006.0	0.121%	\$6,030	(\$8,052)	(\$2,022)	\$772	(\$1,249)
375-Driving Under the Influence	1,265,357.0	0.303%	\$15,050	(\$13,309)	\$1,741	\$1,928	\$3,669
377-Library	8,513,984.0	2.036%	\$101,264	(\$96,016)	\$5,248	\$12,972	\$18,220
405-Public Works	8,127,721.0	1.944%	\$96,669	(\$91,660)	\$5,009	\$12,384	\$17,393
407-Fleet	3,931,417.0	0.940%	\$46,759	(\$44,336)	\$2,423	\$5,990	\$8,414
408-Workers' Comp ISF	3,264,264.0	0.781%	\$38,824	(\$36,813)	\$2,011	\$4,974	\$6,985
409-Liability Insurance ISF	2,214,493.0	0.530%	\$26,339	(\$24,974)	\$1,365	\$3,374	\$4,739
410-Unemployment Insurance ISF	24,097.0	0.006%	\$287	(\$272)	\$15	\$37	\$51
411-Medical Malpractice ISF	311,962.0	0.075%	\$3,710	(\$3,518)	\$192	\$475	\$668
412-County Dental Plan ISF	155,429.0	0.037%	\$1,849	(\$1,753)	\$96	\$237	\$332
425-Airports	3,346,093.0	0.800%	\$39,798	(\$37,735)	\$2,063	\$5,098	\$7,161
427-Golf Courses	2,220,014.0	0.531%	\$26,404	(\$25,036)	\$1,368	\$3,383	\$4,751
720-APCD	3,661,325.0	0.876%	\$43,547	(\$41,290)	\$2,257	\$5,579	\$7,836
760-Pension Trust	253,249.0	0.061%	\$3,012	(\$2,856)	\$156	\$386	\$542
791-Law Library	163,237.0	0.039%	\$1,942	-	\$1,942	\$249	\$2,190
999-Other	-	0.000%	-	(\$5,347)	(\$5,347)	-	(\$5,347)

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Information Technology Department (ITD)  
 Schedule 8.6.2

Detail Allocation - WinTel and Countywide Projects (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
2nd Alloc Remains	-	0.000%	-	-	-	\$0	\$0
<b>Subtotals</b>	<b>418,173,681.0</b>	<b>100.000%</b>	<b>\$4,973,669</b>	<b>(\$2,356,613)</b>	<b>\$2,617,056</b>	<b>\$585,300</b>	<b>\$3,202,356</b>
<b>Direct Billed</b>					<b>\$2,356,613</b>		<b>\$2,356,613</b>
<b>Total Full Functional Cost</b>					<b>\$4,973,669</b>		<b>\$5,558,969</b>

Allocation Basis: Prior year adjusted departmental expenditures

Information Technology Department (ITD)  
Schedule 8.6.3

Detail Allocation - Storage

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	73,616.0	3.086%	\$8,772	-	\$8,772	-	\$8,772
111-County Counsel	7,927.0	0.332%	\$945	-	\$945	-	\$945
112-Human Resources	12,868.0	0.539%	\$1,533	-	\$1,533	-	\$1,533
117-Auditor-Controller-Treasurer-Tax Collector	73,795.0	3.093%	\$8,793	-	\$8,793	\$538	\$9,331
109-Assessor	241,764.0	10.135%	\$28,807	-	\$28,807	\$1,763	\$30,570
110-Clerk	115,472.0	4.840%	\$13,759	-	\$13,759	\$842	\$14,601
131-Grand Jury	1,124.0	0.047%	\$134	-	\$134	\$8	\$142
132-District Attorney	150,271.0	6.299%	\$17,905	-	\$17,905	\$1,096	\$19,001
134-Child Support Services	2,371.0	0.099%	\$283	(\$285)	(\$2)	\$17	\$15
136-Sheriff	176,392.0	7.394%	\$21,018	-	\$21,018	\$1,286	\$22,304
137-Animal Services	3,242.0	0.136%	\$386	-	\$386	\$24	\$410
138-Emergency Services	806.0	0.034%	\$96	-	\$96	\$6	\$102
139-Probation	70,689.0	2.963%	\$8,423	-	\$8,423	\$515	\$8,938
140-County Fire	6,543.0	0.274%	\$780	-	\$780	\$48	\$827
141-Ag Commissioner	6,504.0	0.273%	\$775	-	\$775	\$47	\$822
142-Planning	83,378.0	3.495%	\$9,935	-	\$9,935	\$608	\$10,543
160-Public Health	382,215.0	16.022%	\$45,542	(\$45,866)	(\$324)	\$2,787	\$2,463
180-Social Services	754,083.0	31.610%	\$89,851	(\$90,490)	(\$639)	\$5,498	\$4,860
215-Farm Advisor	7,801.0	0.327%	\$930	-	\$930	\$57	\$986
405-Public Works	114,384.0	4.795%	\$13,629	(\$13,726)	(\$97)	\$834	\$737
407-Fleet	1,887.0	0.079%	\$225	(\$226)	(\$1)	\$14	\$13
425-Airports	6,468.0	0.271%	\$771	(\$776)	(\$5)	\$47	\$42
720-APCD	26,529.0	1.112%	\$3,161	(\$3,183)	(\$22)	\$193	\$171
760-Pension Trust	33,821.0	1.418%	\$4,030	(\$4,059)	(\$29)	\$247	\$217
999-Other	31,596.0	1.324%	\$3,765	(\$737)	\$3,028	\$230	\$3,258
2nd Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
<b>Subtotals</b>	<b>2,385,546.0</b>	<b>100.000%</b>	<b>\$284,244</b>	<b>(\$159,348)</b>	<b>\$124,896</b>	<b>\$16,706</b>	<b>\$141,603</b>
<b>Direct Billed</b>					<b>\$159,348</b>		<b>\$159,348</b>
<b>Total Full Functional Cost</b>					<b>\$284,244</b>		<b>\$300,951</b>

Allocation Basis: Storage usage

Information Technology Department (ITD)  
Schedule 8.6.4

Detail Allocation - Departmental Services-IT Consulting

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	102.0	0.303%	\$15,445	-	\$15,445	-	\$15,445
105-Risk Management	6.0	0.018%	\$909	-	\$909	-	\$909
111-County Counsel	206.0	0.612%	\$31,194	-	\$31,194	-	\$31,194
112-Human Resources	159.0	0.472%	\$24,077	-	\$24,077	-	\$24,077
113-Facilities Management	29.0	0.086%	\$4,391	-	\$4,391	-	\$4,391
114-Information Technology Department (ITD)	7,682.0	22.811%	\$1,163,248	-	\$1,163,248	-	\$1,163,248
116-Central Services	77.0	0.229%	\$11,660	-	\$11,660	\$1,903	\$13,563
117-Auditor-Controller-Treasurer-Tax Collector	106.0	0.315%	\$16,051	-	\$16,051	\$2,620	\$18,671
100-Board of Supervisors	43.0	0.128%	\$6,511	-	\$6,511	\$1,063	\$7,574
109-Assessor	608.0	1.805%	\$92,066	(\$27,233)	\$64,833	\$15,029	\$79,863
110-Clerk	441.0	1.309%	\$66,778	-	\$66,778	\$10,901	\$77,680
131-Grand Jury	98.0	0.291%	\$14,840	-	\$14,840	\$2,422	\$17,262
132-District Attorney	2,037.0	6.049%	\$308,453	-	\$308,453	\$50,353	\$358,806
134-Child Support Services	78.0	0.232%	\$11,811	(\$8,956)	\$2,855	\$1,928	\$4,783
136-Sheriff	8,139.0	24.168%	\$1,232,449	(\$510,188)	\$722,261	\$201,188	\$923,449
137-Animal Services	2.0	0.006%	\$303	-	\$303	\$49	\$352
138-Emergency Services	93.0	0.276%	\$14,083	-	\$14,083	\$2,299	\$16,381
139-Probation	1,490.0	4.424%	\$225,623	(\$121,160)	\$104,463	\$36,831	\$141,295
140-County Fire	2,143.0	6.363%	\$324,504	(\$167,086)	\$157,418	\$52,973	\$210,391
141-Ag Commissioner	5.0	0.015%	\$757	-	\$757	\$124	\$881
142-Planning	12.0	0.036%	\$1,817	-	\$1,817	\$297	\$2,114
160-Public Health	386.0	1.146%	\$58,450	(\$7,643)	\$50,807	\$9,542	\$60,349
166-Behavioral Health	17.0	0.050%	\$2,574	(\$1,976)	\$598	\$420	\$1,018
180-Social Services	44.0	0.131%	\$6,663	(\$4,333)	\$2,330	\$1,088	\$3,417
186-Veteran's Services	64.0	0.190%	\$9,691	-	\$9,691	\$1,582	\$11,273
215-Farm Advisor	133.0	0.395%	\$20,140	-	\$20,140	\$3,288	\$23,427
266-County Wide Automation	1,902.0	5.648%	\$288,011	-	\$288,011	\$47,016	\$335,026

Information Technology Department (ITD)  
Schedule 8.6.4

Detail Allocation - Departmental Services-IT Consulting (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
305-Parks	582.0	1.728%	\$88,129	(\$11,262)	\$76,867	\$14,386	\$91,254
377-Library	7.0	0.021%	\$1,060	(\$647)	\$413	\$173	\$586
405-Public Works	108.0	0.321%	\$16,354	(\$12,235)	\$4,119	\$2,670	\$6,789
407-Fleet	54.0	0.160%	\$8,177	(\$3,996)	\$4,181	\$1,335	\$5,516
425-Airports	91.0	0.270%	\$13,780	(\$6,261)	\$7,519	\$2,249	\$9,768
427-Golf Courses	8.0	0.024%	\$1,211	(\$990)	\$221	\$198	\$419
760-Pension Trust	354.0	1.051%	\$53,604	(\$39,350)	\$14,254	\$8,751	\$23,005
999-Other	6,371.0	18.918%	\$964,729	(\$572,865)	\$391,864	\$157,485	\$549,349
<b>Subtotals</b>	<b>33,677.0</b>	<b>100.000%</b>	<b>\$5,099,543</b>	<b>(\$1,496,181)</b>	<b>\$3,603,362</b>	<b>\$630,161</b>	<b>\$4,233,524</b>
<b>Direct Billed</b>					<b>\$1,496,181</b>		<b>\$1,496,181</b>
<b>Total Full Functional Cost</b>					<b>\$5,099,543</b>		<b>\$5,729,705</b>

Allocation Basis: Accumulated hours of services

Information Technology Department (ITD)  
Schedule 8.6.5

Detail Allocation - Network Connections

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	249.0	0.598%	\$13,770	-	\$13,770	-	\$13,770
111-County Counsel	315.0	0.757%	\$17,420	-	\$17,420	-	\$17,420
112-Human Resources	732.0	1.758%	\$40,480	-	\$40,480	-	\$40,480
113-Facilities Management	651.0	1.564%	\$36,001	-	\$36,001	-	\$36,001
116-Central Services	243.0	0.584%	\$13,438	-	\$13,438	\$685	\$14,123
117-Auditor-Controller-Treasurer-Tax Collector	1,278.0	3.069%	\$70,674	-	\$70,674	\$3,602	\$74,276
100-Board of Supervisors	216.0	0.519%	\$11,945	-	\$11,945	\$609	\$12,554
109-Assessor	1,110.0	2.666%	\$61,384	-	\$61,384	\$3,128	\$64,512
110-Clerk	660.0	1.585%	\$36,498	-	\$36,498	\$1,860	\$38,359
131-Grand Jury	267.0	0.641%	\$14,765	-	\$14,765	\$753	\$15,518
132-District Attorney	1,917.0	4.604%	\$106,011	-	\$106,011	\$5,403	\$111,414
134-Child Support Services	447.0	1.074%	\$24,719	(\$23,118)	\$1,601	\$1,260	\$2,861
136-Sheriff	6,408.0	15.390%	\$354,367	-	\$354,367	\$18,060	\$372,427
137-Animal Services	270.0	0.648%	\$14,931	-	\$14,931	\$761	\$15,692
138-Emergency Services	504.0	1.210%	\$27,872	-	\$27,872	\$1,420	\$29,292
139-Probation	2,364.0	5.678%	\$130,731	-	\$130,731	\$6,663	\$137,394
140-County Fire	1,572.0	3.775%	\$86,933	-	\$86,933	\$4,431	\$91,363
141-Ag Commissioner	579.0	1.391%	\$32,019	-	\$32,019	\$1,632	\$33,651
142-Planning	1,761.0	4.229%	\$97,385	-	\$97,385	\$4,963	\$102,348
160-Public Health	3,072.0	7.378%	\$169,884	(\$190,276)	(\$20,392)	\$8,658	(\$11,734)
166-Behavioral Health	4,539.0	10.901%	\$251,010	(\$236,292)	\$14,718	\$12,793	\$27,511
180-Social Services	6,651.0	15.974%	\$367,805	(\$349,018)	\$18,787	\$18,745	\$37,532
184-Law Enforcement Medical Care	354.0	0.850%	\$19,576	-	\$19,576	\$998	\$20,574
186-Veteran's Services	177.0	0.425%	\$9,788	-	\$9,788	\$499	\$10,287
215-Farm Advisor	330.0	0.793%	\$18,249	-	\$18,249	\$930	\$19,179
305-Parks	663.0	1.592%	\$36,664	(\$34,237)	\$2,427	\$1,869	\$4,296
375-Driving Under the Influence	162.0	0.389%	\$8,959	(\$8,366)	\$593	\$457	\$1,049

Information Technology Department (ITD)  
Schedule 8.6.5

Detail Allocation - Network Connections (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
377-Library	144.0	0.346%	\$7,963	(\$7,718)	\$245	\$406	\$651
405-Public Works	2,859.0	6.866%	\$158,105	(\$150,172)	\$7,933	\$8,058	\$15,991
407-Fleet	159.0	0.382%	\$8,793	(\$8,211)	\$582	\$448	\$1,030
425-Airports	252.0	0.605%	\$13,936	(\$14,210)	(\$274)	\$710	\$436
427-Golf Courses	192.0	0.461%	\$10,618	(\$9,915)	\$703	\$541	\$1,244
720-APCD	339.0	0.814%	\$18,747	(\$17,506)	\$1,241	\$955	\$2,196
760-Pension Trust	189.0	0.454%	\$10,452	(\$11,977)	(\$1,525)	\$533	(\$992)
999-Other	12.0	0.029%	\$664	(\$23,745)	(\$23,081)	\$34	(\$23,048)
2nd Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
<b>Subtotals</b>	<b>41,637.0</b>	<b>100.000%</b>	<b>\$2,302,555</b>	<b>(\$1,084,761)</b>	<b>\$1,217,794</b>	<b>\$111,863</b>	<b>\$1,329,657</b>
<b>Direct Billed</b>					<b>\$1,084,761</b>		<b>\$1,084,761</b>
<b>Total Full Functional Cost</b>					<b>\$2,302,555</b>		<b>\$2,414,418</b>

Allocation Basis: Network log-ons



Information Technology Department (ITD)  
Schedule 8.6.6

Detail Allocation - Groupware

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	159.0	0.457%	\$4,574	(\$4,586)	(\$12)	-	(\$12)
111-County Counsel	300.0	0.863%	\$8,630	(\$8,652)	(\$22)	-	(\$22)
112-Human Resources	507.0	1.458%	\$14,585	(\$14,622)	(\$37)	-	(\$37)
113-Facilities Management	636.0	1.829%	\$18,296	(\$18,342)	(\$46)	-	(\$46)
116-Central Services	225.0	0.647%	\$6,473	(\$6,489)	(\$16)	\$302	\$286
117-Auditor-Controller-Treasurer-Tax Collector	801.0	2.304%	\$23,042	(\$23,101)	(\$59)	\$1,076	\$1,018
100-Board of Supervisors	162.0	0.466%	\$4,660	(\$4,672)	(\$12)	\$218	\$206
109-Assessor	1,023.0	2.942%	\$29,429	(\$29,503)	(\$74)	\$1,375	\$1,300
110-Clerk	276.0	0.794%	\$7,940	(\$7,960)	(\$20)	\$371	\$351
131-Grand Jury	39.0	0.112%	\$1,122	(\$1,125)	(\$3)	\$52	\$49
132-District Attorney	1,611.0	4.634%	\$46,343	(\$46,461)	(\$118)	\$2,165	\$2,047
136-Sheriff	5,289.0	15.213%	\$152,148	(\$152,535)	(\$387)	\$7,108	\$6,721
137-Animal Services	267.0	0.768%	\$7,681	(\$7,700)	(\$19)	\$359	\$340
138-Emergency Services	447.0	1.286%	\$12,859	(\$12,891)	(\$32)	\$601	\$569
139-Probation	2,082.0	5.988%	\$59,893	(\$60,045)	(\$152)	\$2,798	\$2,646
141-Ag Commissioner	558.0	1.605%	\$16,052	(\$16,093)	(\$41)	\$750	\$709
142-Planning	1,401.0	4.030%	\$40,302	(\$40,405)	(\$103)	\$1,883	\$1,780
160-Public Health	2,661.0	7.654%	\$76,549	(\$76,743)	(\$194)	\$3,576	\$3,382
166-Behavioral Health	4,620.0	13.288%	\$132,903	(\$133,241)	(\$338)	\$6,209	\$5,871
180-Social Services	6,258.0	18.000%	\$180,023	(\$180,481)	(\$458)	\$8,410	\$7,952
184-Law Enforcement Medical Care	594.0	1.709%	\$17,088	(\$17,131)	(\$43)	\$798	\$755
186-Veteran's Services	111.0	0.319%	\$3,193	(\$3,201)	(\$8)	\$149	\$141
215-Farm Advisor	96.0	0.276%	\$2,762	(\$2,769)	(\$7)	\$129	\$122
305-Parks	615.0	1.769%	\$17,692	(\$17,737)	(\$45)	\$826	\$781
375-Driving Under the Influence	189.0	0.544%	\$5,437	(\$5,451)	(\$14)	\$254	\$240
377-Library	144.0	0.414%	\$4,142	(\$4,153)	(\$11)	\$194	\$183
405-Public Works	2,712.0	7.801%	\$78,016	(\$78,214)	(\$198)	\$3,645	\$3,446

Information Technology Department (ITD)  
Schedule 8.6.6

Detail Allocation - Groupware (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
407-Fleet	147.0	0.423%	\$4,229	(\$4,239)	(\$10)	\$198	\$187
425-Airports	228.0	0.656%	\$6,559	(\$6,576)	(\$17)	\$306	\$289
427-Golf Courses	156.0	0.449%	\$4,488	(\$4,499)	(\$11)	\$210	\$198
720-APCD	324.0	0.932%	\$9,320	(\$9,344)	(\$24)	\$435	\$412
760-Pension Trust	129.0	0.371%	\$3,711	(\$3,720)	(\$9)	\$173	\$164
2nd Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
<b>Subtotals</b>	<b>34,767.0</b>	<b>100.000%</b>	<b>\$1,000,139</b>	<b>(\$1,002,681)</b>	<b>(\$2,542)</b>	<b>\$44,569</b>	<b>\$42,026</b>
<b>Direct Billed</b>					<b>\$1,002,681</b>		<b>\$1,002,681</b>
<b>Total Full Functional Cost</b>					<b>\$1,000,139</b>		<b>\$1,044,707</b>

Allocation Basis: Number of email accounts

Information Technology Department (ITD)  
Schedule 8.6.7

Detail Allocation - Radio Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
110-Clerk	181.0	0.059%	\$1,232	-	\$1,232	\$106	\$1,338
132-District Attorney	1,204.0	0.394%	\$8,192	-	\$8,192	\$705	\$8,898
136-Sheriff	148,926.0	48.720%	\$1,013,337	-	\$1,013,337	\$87,229	\$1,100,566
137-Animal Services	767.0	0.251%	\$5,219	-	\$5,219	\$449	\$5,668
138-Emergency Services	5,539.0	1.812%	\$37,689	-	\$37,689	\$3,244	\$40,933
139-Probation	21,176.0	6.928%	\$144,088	-	\$144,088	\$12,403	\$156,491
140-County Fire	56,114.0	18.357%	\$381,817	-	\$381,817	\$32,867	\$414,684
141-Ag Commissioner	236.0	0.077%	\$1,606	-	\$1,606	\$138	\$1,744
142-Planning	1,101.0	0.360%	\$7,492	-	\$7,492	\$645	\$8,136
160-Public Health	2,090.0	0.684%	\$14,221	(\$2,172)	\$12,049	\$1,224	\$13,273
166-Behavioral Health	990.0	0.324%	\$6,736	(\$2,478)	\$4,258	\$580	\$4,838
305-Parks	2,725.0	0.891%	\$18,542	(\$6,818)	\$11,724	\$1,596	\$13,320
377-Library	2,108.0	0.690%	\$14,343	(\$4,564)	\$9,779	\$1,235	\$11,014
405-Public Works	727.0	0.238%	\$4,947	(\$1,819)	\$3,128	\$426	\$3,554
407-Fleet	310.0	0.101%	\$2,109	(\$777)	\$1,332	\$182	\$1,514
425-Airports	1,486.0	0.486%	\$10,111	(\$3,446)	\$6,665	\$870	\$7,536
427-Golf Courses	750.0	0.245%	\$5,103	(\$1,876)	\$3,227	\$439	\$3,667
999-Other	59,245.0	19.382%	\$403,121	(\$173,041)	\$230,080	\$34,701	\$264,781
2nd Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
<b>Subtotals</b>	<b>305,675.0</b>	<b>100.000%</b>	<b>\$2,079,905</b>	<b>(\$196,991)</b>	<b>\$1,882,914</b>	<b>\$179,040</b>	<b>\$2,061,954</b>
<b>Direct Billed</b>					<b>\$196,991</b>		<b>\$196,991</b>
<b>Total Full Functional Cost</b>					<b>\$2,079,905</b>		<b>\$2,258,945</b>

Allocation Basis: Identified costs of services

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

Information Technology Department (ITD)  
Schedule 8.6.8

Detail Allocation - Departmental Services-Servers

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	15.0	0.248%	\$3,196	-	\$3,196	-	\$3,196
111-County Counsel	12.0	0.198%	\$2,557	-	\$2,557	-	\$2,557
112-Human Resources	66.0	1.089%	\$14,063	-	\$14,063	-	\$14,063
117-Auditor-Controller-Treasurer-Tax Collector	240.0	3.960%	\$51,139	-	\$51,139	\$3,843	\$54,981
109-Assessor	111.0	1.832%	\$23,652	-	\$23,652	\$1,777	\$25,429
110-Clerk	264.0	4.356%	\$56,252	-	\$56,252	\$4,227	\$60,480
131-Grand Jury	6.0	0.099%	\$1,278	-	\$1,278	\$96	\$1,375
132-District Attorney	363.0	5.990%	\$77,347	-	\$77,347	\$5,812	\$83,159
134-Child Support Services	12.0	0.198%	\$2,557	(\$1,586)	\$971	\$192	\$1,163
135-Public Defender	18.0	0.297%	\$3,835	-	\$3,835	\$288	\$4,124
136-Sheriff	1,149.0	18.960%	\$244,826	-	\$244,826	\$18,398	\$263,223
137-Animal Services	3.0	0.050%	\$639	-	\$639	\$48	\$687
138-Emergency Services	12.0	0.198%	\$2,557	-	\$2,557	\$192	\$2,749
139-Probation	300.0	4.950%	\$63,923	-	\$63,923	\$4,804	\$68,727
140-County Fire	48.0	0.792%	\$10,228	-	\$10,228	\$769	\$10,996
141-Ag Commissioner	24.0	0.396%	\$5,114	-	\$5,114	\$384	\$5,498
142-Planning	1,206.0	19.901%	\$256,971	-	\$256,971	\$19,310	\$276,281
160-Public Health	975.0	16.089%	\$207,750	(\$113,313)	\$94,437	\$15,612	\$110,049
166-Behavioral Health	330.0	5.446%	\$70,315	(\$33,243)	\$37,072	\$5,284	\$42,356
180-Social Services	381.0	6.287%	\$81,182	(\$36,542)	\$44,640	\$6,101	\$50,741
215-Farm Advisor	12.0	0.198%	\$2,557	-	\$2,557	\$192	\$2,749
405-Public Works	126.0	2.079%	\$26,848	(\$10,118)	\$16,730	\$2,018	\$18,747
407-Fleet	27.0	0.446%	\$5,753	(\$2,900)	\$2,853	\$432	\$3,285
760-Pension Trust	192.0	3.168%	\$40,911	(\$14,683)	\$26,228	\$3,074	\$29,302
999-Other	168.0	2.772%	\$35,797	(\$64,824)	(\$29,027)	\$2,690	(\$26,337)
2nd Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
<b>Subtotals</b>	<b>6,060.0</b>	<b>100.000%</b>	<b>\$1,291,248</b>	<b>(\$277,209)</b>	<b>\$1,014,039</b>	<b>\$95,543</b>	<b>\$1,109,582</b>
<b>Direct Billed</b>					<b>\$277,209</b>		<b>\$277,209</b>
<b>Total Full Functional Cost</b>					<b>\$1,291,248</b>		<b>\$1,386,791</b>

Allocation Basis: CPU Usage

Information Technology Department (ITD)  
Schedule 8.7

Summary of Allocated Costs

Department	Total	Telephone Services	WinTel and Countywide Projects	Storage	Departmental Services-IT Consulting	Network Connections	Groupware
104-County Administrative Office	\$46,405	(\$17,427)	\$22,661	\$8,772	\$15,445	\$13,770	(\$12)
105-Risk Management	\$21,485	\$1,140	\$19,437	-	\$909	-	-
111-County Counsel	\$97,516	\$1,920	\$43,504	\$945	\$31,194	\$17,420	(\$22)
112-Human Resources	\$118,785	\$2,152	\$36,518	\$1,533	\$24,077	\$40,480	(\$37)
113-Facilities Management	\$160,357	\$5,177	\$114,833	-	\$4,391	\$36,001	(\$46)
114-Information Technology Department (ITD)	\$1,529,058	\$201,763	\$164,047	-	\$1,163,248	-	-
116-Central Services	\$46,052	\$2,381	\$15,699	-	\$13,563	\$14,123	\$286
117-Auditor-Controller-Treasurer-Tax Collector	\$272,418	\$7,544	\$106,597	\$9,331	\$18,671	\$74,276	\$1,018
200-Maintenance Projects	\$61,075	\$1,089	\$59,986	-	-	-	-
<b>Subtotal for CSD</b>	<b>\$2,353,152</b>	<b>\$205,738</b>	<b>\$583,282</b>	<b>\$20,580</b>	<b>\$1,271,497</b>	<b>\$196,070</b>	<b>\$1,186</b>
100-Board of Supervisors	\$43,606	\$1,455	\$21,817	-	\$7,574	\$12,554	\$206
109-Assessor	\$323,041	\$8,046	\$113,321	\$30,570	\$79,863	\$64,512	\$1,300
110-Clerk	\$236,063	\$1,752	\$41,504	\$14,601	\$77,680	\$38,359	\$351
130-Waste Mgmt	\$7,456	\$735	\$6,721	-	-	-	-
131-Grand Jury	\$35,926	\$222	\$1,358	\$142	\$17,262	\$15,518	\$49
132-District Attorney	\$781,708	\$11,982	\$186,401	\$19,001	\$358,806	\$111,414	\$2,047
134-Child Support Services	\$22,769	\$5,006	\$8,940	\$15	\$4,783	\$2,861	-
135-Public Defender	\$83,912	\$129	\$79,659	-	-	-	-
136-Sheriff	\$3,601,538	\$53,947	\$858,901	\$22,304	\$923,449	\$372,427	\$6,721
137-Animal Services	\$56,757	\$3,783	\$29,825	\$410	\$352	\$15,692	\$340
138-Emergency Services	\$136,047	\$31,747	\$14,274	\$102	\$16,381	\$29,292	\$569
139-Probation	\$798,154	\$26,837	\$255,827	\$8,938	\$141,295	\$137,394	\$2,646
140-County Fire	\$976,773	\$9,462	\$239,050	\$827	\$210,391	\$91,363	-
141-Ag Commissioner	\$118,988	\$4,647	\$71,035	\$822	\$881	\$33,651	\$709
142-Planning	\$572,509	\$12,993	\$158,314	\$10,543	\$2,114	\$102,348	\$1,780
160-Public Health	\$302,879	\$37,944	\$87,154	\$2,463	\$60,349	(\$11,734)	\$3,382
166-Behavioral Health	\$241,807	\$76,599	\$83,613	-	\$1,018	\$27,511	\$5,871

Information Technology Department (ITD)  
Schedule 8.7

Summary of Allocated Costs (continued)

Department	Total	Telephone Services	WinTel and Countywide Projects	Storage	Departmental Services-IT Consulting	Network Connections	Groupware
180-Social Services	\$329,243	\$100,282	\$124,459	\$4,860	\$3,417	\$37,532	\$7,952
184-Law Enforcement Medical Care	\$72,594	-	\$51,265	-	-	\$20,574	\$755
186-Veteran's Services	\$30,864	\$611	\$8,551	-	\$11,273	\$10,287	\$141
201-Public Works Special Services	\$27,775	\$467	\$27,308	-	-	-	-
215-Farm Advisor	\$54,601	\$1,829	\$6,308	\$986	\$23,427	\$19,179	\$122
230-Capital Projects	\$1,748	\$1,748	-	-	-	-	-
245-Roads	\$48,507	\$8,017	\$40,490	-	-	-	-
266-County Wide Automation	\$341,795	-	\$6,769	-	\$335,026	-	-
275-Organizational Management	\$1,711	-	\$1,711	-	-	-	-
290-Community Development	\$10,521	-	\$10,521	-	-	-	-
305-Parks	\$133,360	\$16,160	\$7,549	-	\$91,254	\$4,296	\$781
330-Wildlife and Grazing	\$4	-	\$4	-	-	-	-
331-Fish and Game	\$70	-	\$70	-	-	-	-
351-Emergency Medical Services	(\$1,249)	-	(\$1,249)	-	-	-	-
375-Driving Under the Influence	\$5,118	\$160	\$3,669	-	-	\$1,049	\$240
377-Library	\$44,962	\$14,308	\$18,220	-	\$586	\$651	\$183
405-Public Works	\$95,556	\$28,899	\$17,393	\$737	\$6,789	\$15,991	\$3,446
407-Fleet	\$21,937	\$1,979	\$8,414	\$13	\$5,516	\$1,030	\$187
408-Workers' Comp ISF	\$6,985	-	\$6,985	-	-	-	-
409-Liability Insurance ISF	\$4,739	-	\$4,739	-	-	-	-
410-Unemployment Insurance ISF	\$51	-	\$51	-	-	-	-
411-Medical Malpractice ISF	\$668	-	\$668	-	-	-	-
412-County Dental Plan ISF	\$332	-	\$332	-	-	-	-
425-Airports	\$27,878	\$2,646	\$7,161	\$42	\$9,768	\$436	\$289
427-Golf Courses	\$11,956	\$1,677	\$4,751	-	\$419	\$1,244	\$198
720-APCD	\$16,886	\$6,270	\$7,836	\$171	-	\$2,196	\$412
760-Pension Trust	\$53,422	\$1,183	\$542	\$217	\$23,005	(\$992)	\$164
791-Law Library	\$2,190	-	\$2,190	-	-	-	-

Information Technology Department (ITD)  
Schedule 8.7

Summary of Allocated Costs (continued)

Department	Total	Telephone Services	WinTel and Countywide Projects	Storage	Departmental Services-IT Consulting	Network Connections	Groupware
999-Other	\$711,688	(\$50,969)	(\$5,347)	\$3,258	\$549,349	(\$23,048)	-
2nd Alloc Remains	\$0	(\$0)	\$0	(\$0)	-	(\$0)	(\$0)
<b>Totals</b>	\$12,748,993	\$628,291	\$3,202,356	\$141,603	\$4,233,524	\$1,329,657	\$42,026
<b>Direct Billed</b>	\$7,318,412	\$744,628	\$2,356,613	\$159,348	\$1,496,181	\$1,084,761	\$1,002,681
<b>Total Full Functional Cost</b>	\$20,067,405	\$1,372,919	\$5,558,969	\$300,951	\$5,729,705	\$2,414,418	\$1,044,707
<b>Less Direct Billed</b>	(\$7,318,412)	(\$744,628)	(\$2,356,613)	(\$159,348)	(\$1,496,181)	(\$1,084,761)	(\$1,002,681)
<b>Less CSD Amounts</b>	(\$2,353,152)	(\$205,738)	(\$583,282)	(\$20,580)	(\$1,271,497)	(\$196,070)	(\$1,186)
<b>Total Receiving Department Allocation</b>	\$10,395,841	\$422,553	\$2,619,074	\$121,022	\$2,962,026	\$1,133,587	\$40,840

Information Technology Department (ITD)  
Schedule 8.7

Summary of Allocated Costs (continued)

Department	Total	Radio Services	Departmental Services-Servers
104-County Administrative Office	\$46,405	-	\$3,196
105-Risk Management	\$21,485	-	-
111-County Counsel	\$97,516	-	\$2,557
112-Human Resources	\$118,785	-	\$14,063
113-Facilities Management	\$160,357	-	-
114-Information Technology Department (ITD)	\$1,529,058	-	-
116-Central Services	\$46,052	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$272,418	-	\$54,981
200-Maintenance Projects	\$61,075	-	-
<b>Subtotal for CSD</b>	<b>\$2,353,152</b>	<b>-</b>	<b>\$74,798</b>
100-Board of Supervisors	\$43,606	-	-
109-Assessor	\$323,041	-	\$25,429
110-Clerk	\$236,063	\$1,338	\$60,480
130-Waste Mgmt	\$7,456	-	-
131-Grand Jury	\$35,926	-	\$1,375
132-District Attorney	\$781,708	\$8,898	\$83,159
134-Child Support Services	\$22,769	-	\$1,163
135-Public Defender	\$83,912	-	\$4,124
136-Sheriff	\$3,601,538	\$1,100,566	\$263,223
137-Animal Services	\$56,757	\$5,668	\$687
138-Emergency Services	\$136,047	\$40,933	\$2,749
139-Probation	\$798,154	\$156,491	\$68,727
140-County Fire	\$976,773	\$414,684	\$10,996
141-Ag Commissioner	\$118,988	\$1,744	\$5,498
142-Planning	\$572,509	\$8,136	\$276,281
160-Public Health	\$302,879	\$13,273	\$110,049
166-Behavioral Health	\$241,807	\$4,838	\$42,356



Information Technology Department (ITD)  
Schedule 8.7

Summary of Allocated Costs (continued)

Department	Total	Radio Services	Departmental Services-Servers
180-Social Services	\$329,243	-	\$50,741
184-Law Enforcement Medical Care	\$72,594	-	-
186-Veteran's Services	\$30,864	-	-
201-Public Works Special Services	\$27,775	-	-
215-Farm Advisor	\$54,601	-	\$2,749
230-Capital Projects	\$1,748	-	-
245-Roads	\$48,507	-	-
266-County Wide Automation	\$341,795	-	-
275-Organizational Management	\$1,711	-	-
290-Community Development	\$10,521	-	-
305-Parks	\$133,360	\$13,320	-
330-Wildlife and Grazing	\$4	-	-
331-Fish and Game	\$70	-	-
351-Emergency Medical Services	(\$1,249)	-	-
375-Driving Under the Influence	\$5,118	-	-
377-Library	\$44,962	\$11,014	-
405-Public Works	\$95,556	\$3,554	\$18,747
407-Fleet	\$21,937	\$1,514	\$3,285
408-Workers' Comp ISF	\$6,985	-	-
409-Liability Insurance ISF	\$4,739	-	-
410-Unemployment Insurance ISF	\$51	-	-
411-Medical Malpractice ISF	\$668	-	-
412-County Dental Plan ISF	\$332	-	-
425-Airports	\$27,878	\$7,536	-
427-Golf Courses	\$11,956	\$3,667	-
720-APCD	\$16,886	-	-
760-Pension Trust	\$53,422	-	\$29,302
791-Law Library	\$2,190	-	-

Information Technology Department (ITD)  
Schedule 8.7

Summary of Allocated Costs (continued)

Department	Total	Radio Services	Departmental Services-Servers
999-Other	\$711,688	\$264,781	(\$26,337)
2nd Alloc Remains	\$0	(\$0)	(\$0)
<b>Totals</b>	\$12,748,993	\$2,061,954	\$1,109,582
<b>Direct Billed</b>	\$7,318,412	\$196,991	\$277,209
<b>Total Full Functional Cost</b>	\$20,067,405	\$2,258,945	\$1,386,791
<b>Less Direct Billed</b>	(\$7,318,412)	(\$196,991)	(\$277,209)
<b>Less CSD Amounts</b>	(\$2,353,152)	-	(\$74,798)
<b>Total Receiving Department Allocation</b>	\$10,395,841	\$2,061,954	\$1,034,784

**Central Services**  
**Schedule 9.1**

**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.

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

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

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

**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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**Central Services**  
**Schedule 9.2**

**Revenue Reconciliation**

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Intrafund Charges	\$933,973	\$1,683	\$932,290	-	
	<b>Total for C/A</b>	<b>\$933,973</b>	<b>\$1,683</b>	<b>\$932,290</b>	-	
REV	Revenue	\$382,290	\$207,873	\$174,417	-	
	<b>Total for REV</b>	<b>\$382,290</b>	<b>\$207,873</b>	<b>\$174,417</b>	-	

<b>Total per Books</b>	<b>\$1,316,263</b>
<b>Less General Government</b>	<b>-</b>
<b>Less Off the Top</b>	<b>(\$209,556)</b>
<b>Less Direct Billed</b>	<b>(\$1,106,707)</b>
<b>Difference</b>	<b>-</b>

Fiscal Year 2018-19 Actuals  
For Use In Year 2020-21

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN**  
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Date Printed: 10/6/2020

**Central Services**  
**Schedule 9.3**

**Labor Distribution Summary**  
**No Labor Distribution**

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN**  
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**Central Services**  
**Schedule 9.4**

Schedule of costs to be allocated

	Amount	General & Admin	Purchasing Solicitations	Real Property Svcs	Social Services Rents	Not Allowed	Purchasing Services
<b>Wages and Benefits</b>							
Salaries	\$1,740,433	\$716,360	\$171,813	\$506,218	-	-	\$187,324
Benefits	-	-	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>	<b>\$1,740,433</b>	<b>\$716,360</b>	<b>\$171,813</b>	<b>\$506,218</b>	<b>-</b>	<b>-</b>	<b>\$187,324</b>
<b>Service And Supplies</b>							
	<b>DIST</b>						
Taxes & Assessments	<i>DISA</i> \$3,038						
Transfers Out	<i>DISA</i> \$106,420						
Services & Supplies	<i>PROP</i> \$2,763,071	\$67,319	-	\$77,671	\$2,147,815	-	\$52,397
Capital Outlay	<i>DISA</i> -						
<b>Services and Supplies Subtotal</b>	<b>\$2,763,071</b>	<b>\$67,319</b>	<b>-</b>	<b>\$77,671</b>	<b>\$2,147,815</b>	<b>-</b>	<b>\$52,397</b>
<b>Cost Adjustments</b>							
Taxes & Assessments	<i>DISA</i> (\$3,038)						
Revenues	<i>ADJP</i> (\$209,556)	(\$174,944)	-	-	-	-	(\$32,929)
Transfers Out	<i>DISA</i> (\$106,420)						
Capital Outlay	<i>DISA</i> -						
<b>Cost Adjustments Subtotal</b>	<b>(\$209,556)</b>	<b>(\$174,944)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$32,929)</b>
<b>Reallocate Admin</b>		(\$608,735)	\$102,130	\$300,909	-	-	\$111,350
<b>Functional Costs</b>	<b>\$4,293,948</b>	<b>-</b>	<b>\$273,943</b>	<b>\$884,798</b>	<b>\$2,147,815</b>	<b>-</b>	<b>\$318,142</b>

Central Services  
Schedule 9.4

Schedule of costs to be allocated (continued)

		Amount	Mail Services
<b>Wages and Benefits</b>			
Salaries		\$1,740,433	\$158,718
Benefits		-	-
<b>Wages and Benefits Subtotal</b>		<b>\$1,740,433</b>	<b>\$158,718</b>
<b>Service And Supplies</b>			
	<b>DIST</b>		
Taxes & Assessments	<i>DISA</i>	\$3,038	
Transfers Out	<i>DISA</i>	\$106,420	
Services & Supplies	<i>PROP</i>	\$2,763,071	\$417,869
Capital Outlay	<i>DISA</i>	-	
<b>Services and Supplies Subtotal</b>		<b>\$2,763,071</b>	<b>\$417,869</b>
<b>Cost Adjustments</b>			
Taxes & Assessments	<i>DISA</i>	(\$3,038)	
Revenues	<i>ADJP</i>	(\$209,556)	(\$1,683)
Transfers Out	<i>DISA</i>	(\$106,420)	
Capital Outlay	<i>DISA</i>	-	
<b>Cost Adjustments Subtotal</b>		<b>(\$209,556)</b>	<b>(\$1,683)</b>
<b>Reallocate Admin</b>			\$94,346
<b>Functional Costs</b>		<b>\$4,293,948</b>	<b>\$669,250</b>

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Central Services  
Schedule 9.5

Service to Service Costs

Department	First Incoming	Second Incoming	Purchasing Solicitations	Real Property Svcs	Social Services Rents	Not Allowed	Purchasing Services
001-Building Depreciation	\$180,976	-	\$30,363	\$89,460	-	-	\$33,104
002-Equipment Depreciation	\$2,520	\$0	\$423	\$1,246	-	-	\$461
104-County Administrative Office	\$5,752	\$3,351	\$1,527	\$4,500	-	-	\$1,665
105-Risk Management	\$812	\$8	\$137	\$405	-	-	\$150
112-Human Resources	\$19,276	\$1,893	\$3,552	\$10,464	-	-	\$3,872
113-Facilities Management	\$148,438	\$8,086	\$26,261	\$77,373	-	-	\$28,631
114-Information Technology Department (ITD)	\$41,299	\$4,753	\$7,726	\$22,764	-	-	\$8,424
116-Central Services	-	(\$198,458)	(\$33,296)	(\$98,101)	-	-	(\$36,302)
117-Auditor-Controller-Treasurer-Tax Collector	-	\$25,192	\$4,227	\$12,453	-	-	\$4,608
200-Maintenance Projects	-	\$229,723	\$38,542	\$113,556	-	-	\$42,021
<b>Subtotals</b>	<b>\$399,073</b>	<b>\$74,547</b>	<b>\$79,461</b>	<b>\$234,119</b>	<b>-</b>	<b>-</b>	<b>\$86,635</b>
<b>Functional Costs</b>	<b>\$4,293,948</b>		<b>\$273,943</b>	<b>\$884,798</b>	<b>\$2,147,815</b>		<b>\$318,142</b>
<b>Total Allocated Costs</b>	<b>\$4,767,569</b>		<b>\$353,404</b>	<b>\$1,118,917</b>	<b>\$2,147,815</b>		<b>\$404,777</b>



**Central Services  
Schedule 9.5**

**Service to Service Costs (continued)**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Mail Services</b>
001-Building Depreciation	\$180,976	-	\$28,049
002-Equipment Depreciation	\$2,520	\$0	\$391
104-County Administrative Office	\$5,752	\$3,351	\$1,411
105-Risk Management	\$812	\$8	\$127
112-Human Resources	\$19,276	\$1,893	\$3,281
113-Facilities Management	\$148,438	\$8,086	\$24,259
114-Information Technology Department (ITD)	\$41,299	\$4,753	\$7,137
116-Central Services	-	(\$198,458)	(\$30,758)
117-Auditor-Controller-Treasurer-Tax Collector	-	\$25,192	\$3,904
200-Maintenance Projects	-	\$229,723	\$35,604
<b>Subtotals</b>	<b>\$399,073</b>	<b>\$74,547</b>	<b>\$73,405</b>
<b>Functional Costs</b>	<b>\$4,293,948</b>		<b>\$669,250</b>
<b>Total Allocated Costs</b>	<b>\$4,767,569</b>		<b>\$742,655</b>

**Central Services  
Schedule 9.6.1**

**Detail Allocation - Purchasing Solicitations**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	1,529.18	0.890%	\$3,034	-	\$3,034	-	\$3,034
105-Risk Management	4,321.54	2.515%	\$8,574	-	\$8,574	-	\$8,574
111-County Counsel	683.69	0.398%	\$1,357	-	\$1,357	-	\$1,357
112-Human Resources	3,253.8	1.894%	\$6,456	-	\$6,456	-	\$6,456
113-Facilities Management	10,789.65	6.280%	\$21,408	-	\$21,408	-	\$21,408
114-Information Technology Department (ITD)	8,706.49	5.067%	\$17,275	-	\$17,275	-	\$17,275
116-Central Services	19,376.87	11.278%	\$38,446	(\$21,246)	\$17,200	-	\$17,200
117-Auditor-Controller-Treasurer-Tax Collector	2,393.64	1.393%	\$4,749	-	\$4,749	\$243	\$4,992
100-Board of Supervisors	46.81	0.027%	\$93	-	\$93	\$5	\$98
109-Assessor	1,366.1	0.795%	\$2,711	-	\$2,711	\$139	\$2,849
110-Clerk	635.74	0.370%	\$1,261	-	\$1,261	\$65	\$1,326
131-Grand Jury	2.12	0.001%	\$4	-	\$4	\$0	\$4
132-District Attorney	2,797.11	1.628%	\$5,550	-	\$5,550	\$284	\$5,834
134-Child Support Services	640.84	0.373%	\$1,272	(\$1,452)	(\$180)	\$65	(\$115)
136-Sheriff	10,251.11	5.966%	\$20,339	-	\$20,339	\$1,041	\$21,380
137-Animal Services	1,576.09	0.917%	\$3,127	-	\$3,127	\$160	\$3,287
138-Emergency Services	1,695.52	0.987%	\$3,364	-	\$3,364	\$172	\$3,536
139-Probation	2,663.59	1.550%	\$5,285	-	\$5,285	\$271	\$5,555
140-County Fire	4,466.99	2.600%	\$8,863	-	\$8,863	\$454	\$9,317
141-Ag Commissioner	1,235.67	0.719%	\$2,452	-	\$2,452	\$125	\$2,577
142-Planning	6,766.62	3.938%	\$13,426	-	\$13,426	\$687	\$14,113
160-Public Health	9,167.46	5.336%	\$18,189	(\$20,767)	(\$2,578)	\$931	(\$1,647)
166-Behavioral Health	14,330.25	8.341%	\$28,433	(\$32,462)	(\$4,029)	\$1,455	(\$2,574)
180-Social Services	8,328.71	4.848%	\$16,525	(\$18,867)	(\$2,342)	\$846	(\$1,496)
184-Law Enforcement Medical Care	1,251.43	0.728%	\$2,483	-	\$2,483	\$127	\$2,610
186-Veteran's Services	243.38	0.142%	\$483	-	\$483	\$25	\$508
215-Farm Advisor	346.46	0.202%	\$687	-	\$687	\$35	\$723

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Central Services  
Schedule 9.6.1

Detail Allocation - Purchasing Solicitations (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
305-Parks	5,541.9	3.226%	\$10,996	(\$11,447)	(\$451)	\$563	\$112
377-Library	2,160.51	1.257%	\$4,287	(\$4,894)	(\$607)	\$219	(\$388)
405-Public Works	31,789.77	18.503%	\$63,075	(\$72,013)	(\$8,938)	\$3,229	(\$5,710)
407-Fleet	6,230.89	3.627%	\$12,363	(\$14,115)	(\$1,752)	\$633	(\$1,119)
425-Airports	5,510.0	3.207%	\$10,932	(\$12,482)	(\$1,550)	\$560	(\$990)
427-Golf Courses	1,197.02	0.697%	\$2,375	(\$2,712)	(\$337)	\$122	(\$215)
720-APCD	486.9	0.283%	\$966	(\$1,103)	(\$137)	\$49	(\$87)
760-Pension Trust	29.24	0.017%	\$58	(\$66)	(\$8)	\$3	(\$5)
2nd Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
<b>Subtotals</b>	<b>171,813.09</b>	<b>100.000%</b>	<b>\$340,897</b>	<b>(\$213,626)</b>	<b>\$127,271</b>	<b>\$12,507</b>	<b>\$139,778</b>
<b>Direct Billed</b>					<b>\$213,626</b>		<b>\$213,626</b>
<b>Total Full Functional Cost</b>					<b>\$340,897</b>		<b>\$353,404</b>

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

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Central Services  
Schedule 9.6.2

Detail Allocation - Real Property Svcs

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	215.88	0.061%	\$657	-	\$657	-	\$657
114-Information Technology Department (ITD)	5,733.08	1.613%	\$17,457	-	\$17,457	-	\$17,457
116-Central Services	34,258.38	9.640%	\$104,316	(\$324,944)	(\$220,628)	-	(\$220,628)
200-Maintenance Projects	1,670.27	0.470%	\$5,086	(\$1,325)	\$3,761	\$195	\$3,956
100-Board of Supervisors	13,601.62	3.828%	\$41,417	-	\$41,417	\$1,590	\$43,007
110-Clerk	106.73	0.030%	\$325	-	\$325	\$12	\$337
134-Child Support Services	4,931.62	1.388%	\$15,017	(\$9,202)	\$5,815	\$577	\$6,391
136-Sheriff	8,974.5	2.525%	\$27,327	(\$16,842)	\$10,485	\$1,049	\$11,535
139-Probation	3,100.03	0.872%	\$9,440	-	\$9,440	\$362	\$9,802
140-County Fire	12,766.09	3.592%	\$38,873	(\$13,057)	\$25,816	\$1,493	\$27,308
141-Ag Commissioner	231.45	0.065%	\$705	-	\$705	\$27	\$732
143-Court Operations Fund	1,179.1	0.332%	\$3,590	-	\$3,590	\$138	\$3,728
160-Public Health	602.66	0.170%	\$1,835	(\$318)	\$1,517	\$70	\$1,588
166-Behavioral Health	24,178.4	6.804%	\$73,623	(\$45,725)	\$27,898	\$2,827	\$30,725
180-Social Services	18,038.35	5.076%	\$54,927	(\$33,048)	\$21,879	\$2,109	\$23,988
230-Capital Projects	391.65	0.110%	\$1,193	(\$2,523)	(\$1,330)	\$46	(\$1,285)
245-Roads	4,960.57	1.396%	\$15,105	-	\$15,105	\$580	\$15,685
266-County Wide Automation	897.67	0.253%	\$2,733	-	\$2,733	\$105	\$2,838
305-Parks	11,573.57	3.257%	\$35,241	(\$17,420)	\$17,821	\$1,353	\$19,175
375-Driving Under the Influence	322.1	0.091%	\$981	-	\$981	\$38	\$1,018
377-Library	8,293.38	2.334%	\$25,253	(\$15,824)	\$9,429	\$970	\$10,399
405-Public Works	8,176.67	2.301%	\$24,898	(\$23,362)	\$1,536	\$956	\$2,492
407-Fleet	6.75	0.002%	\$21	-	\$21	\$1	\$21
425-Airports	11,140.77	3.135%	\$33,923	(\$20,787)	\$13,136	\$1,303	\$14,439
720-APCD	292.99	0.082%	\$892	(\$847)	\$45	\$34	\$79
999-Other	179,716.1	50.573%	\$547,233	-	\$547,233	\$21,014	\$568,247
<b>Subtotals</b>	<b>355,360.38</b>	<b>100.000%</b>	<b>\$1,082,067</b>	<b>(\$525,224)</b>	<b>\$556,843</b>	<b>\$36,850</b>	<b>\$593,693</b>
<b>Direct Billed</b>					<b>\$525,224</b>		<b>\$525,224</b>
<b>Total Full Functional Cost</b>					<b>\$1,082,067</b>		<b>\$1,118,917</b>

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

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Central Services  
 Schedule 9.6.3

Detail Allocation - Social Services Rents

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
180-Social Services	1.0	100.000%	\$2,147,815	-	\$2,147,815	-	\$2,147,815
<b>Subtotals</b>		1.0	100.000%	\$2,147,815	-	\$2,147,815	\$2,147,815
<b>Direct Billed</b>					-	-	-
<b>Total Full Functional Cost</b>					\$2,147,815		\$2,147,815

Allocation Basis: Direct to DSS

**Central Services  
Schedule 9.6.4**

**Detail Allocation - Purchasing Services**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	9.0	0.492%	\$1,924	-	\$1,924	-	\$1,924
111-County Counsel	6.0	0.328%	\$1,282	-	\$1,282	-	\$1,282
112-Human Resources	17.0	0.929%	\$3,634	-	\$3,634	-	\$3,634
113-Facilities Management	191.0	10.437%	\$40,824	-	\$40,824	-	\$40,824
114-Information Technology Department (ITD)	64.0	3.497%	\$13,679	-	\$13,679	-	\$13,679
116-Central Services	17.0	0.929%	\$3,634	-	\$3,634	-	\$3,634
117-Auditor-Controller-Treasurer-Tax Collector	19.0	1.038%	\$4,061	-	\$4,061	\$170	\$4,231
200-Maintenance Projects	118.0	6.448%	\$25,221	-	\$25,221	\$1,054	\$26,276
100-Board of Supervisors	7.0	0.383%	\$1,496	-	\$1,496	\$63	\$1,559
103-Short-Term Financing	3.0	0.164%	\$641	-	\$641	\$27	\$668
109-Assessor	12.0	0.656%	\$2,565	-	\$2,565	\$107	\$2,672
110-Clerk	11.0	0.601%	\$2,351	-	\$2,351	\$98	\$2,449
130-Waste Mgmt	7.0	0.383%	\$1,496	-	\$1,496	\$63	\$1,559
131-Grand Jury	1.0	0.055%	\$214	-	\$214	\$9	\$223
132-District Attorney	57.0	3.115%	\$12,183	-	\$12,183	\$509	\$12,692
134-Child Support Services	6.0	0.328%	\$1,282	-	\$1,282	\$54	\$1,336
135-Public Defender	4.0	0.219%	\$855	-	\$855	\$36	\$891
136-Sheriff	122.0	6.667%	\$26,076	-	\$26,076	\$1,090	\$27,166
137-Animal Services	18.0	0.984%	\$3,847	-	\$3,847	\$161	\$4,008
138-Emergency Services	21.0	1.148%	\$4,489	-	\$4,489	\$188	\$4,676
139-Probation	31.0	1.694%	\$6,626	-	\$6,626	\$277	\$6,903
140-County Fire	59.0	3.224%	\$12,611	-	\$12,611	\$527	\$13,138
141-Ag Commissioner	11.0	0.601%	\$2,351	-	\$2,351	\$98	\$2,449
142-Planning	61.0	3.333%	\$13,038	-	\$13,038	\$545	\$13,583
160-Public Health	61.0	3.333%	\$13,038	-	\$13,038	\$545	\$13,583
166-Behavioral Health	85.0	4.645%	\$18,168	-	\$18,168	\$760	\$18,927
180-Social Services	87.0	4.754%	\$18,595	-	\$18,595	\$777	\$19,373

**Central Services  
Schedule 9.6.4**

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

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
184-Law Enforcement Medical Care	12.0	0.656%	\$2,565	-	\$2,565	\$107	\$2,672
186-Veteran's Services	2.0	0.109%	\$427	-	\$427	\$18	\$445
201-Public Works Special Services	8.0	0.437%	\$1,710	-	\$1,710	\$71	\$1,781
215-Farm Advisor	6.0	0.328%	\$1,282	-	\$1,282	\$54	\$1,336
230-Capital Projects	56.0	3.060%	\$11,969	-	\$11,969	\$500	\$12,470
245-Roads	69.0	3.770%	\$14,748	-	\$14,748	\$617	\$15,365
266-County Wide Automation	24.0	1.311%	\$5,130	-	\$5,130	\$214	\$5,344
275-Organizational Management	5.0	0.273%	\$1,069	-	\$1,069	\$45	\$1,113
277-CSAC Debt Service	3.0	0.164%	\$641	-	\$641	\$27	\$668
290-Community Development	2.0	0.109%	\$427	-	\$427	\$18	\$445
305-Parks	45.0	2.459%	\$9,618	-	\$9,618	\$402	\$10,020
375-Driving Under the Influence	1.0	0.055%	\$214	-	\$214	\$9	\$223
377-Library	22.0	1.202%	\$4,702	-	\$4,702	\$197	\$4,899
405-Public Works	209.0	11.421%	\$44,671	-	\$44,671	\$1,868	\$46,539
407-Fleet	51.0	2.787%	\$10,901	-	\$10,901	\$456	\$11,356
408-Workers' Comp ISF	12.0	0.656%	\$2,565	-	\$2,565	\$107	\$2,672
409-Liability Insurance ISF	1.0	0.055%	\$214	-	\$214	\$9	\$223
413-OPEB ISF	1.0	0.055%	\$214	-	\$214	\$9	\$223
425-Airports	37.0	2.022%	\$7,908	-	\$7,908	\$331	\$8,239
427-Golf Courses	21.0	1.148%	\$4,489	-	\$4,489	\$188	\$4,676
430-Los Osos Sewer System	64.0	3.497%	\$13,679	-	\$13,679	\$572	\$14,251
720-APCD	11.0	0.601%	\$2,351	-	\$2,351	\$98	\$2,449
999-Other	63.0	3.443%	\$13,466	-	\$13,466	\$563	\$14,028
2nd Alloc Remains	-	0.000%	-	-	-	\$0	\$0
<b>Subtotals</b>	<b>1,830.0</b>	<b>100.000%</b>	<b>\$391,141</b>	<b>-</b>	<b>\$391,141</b>	<b>\$13,636</b>	<b>\$404,777</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$391,141</b>		<b>\$404,777</b>

Allocation Basis: Number of Purchase Orders issued

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

Detail Allocation - Mail Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	674.03	0.183%	\$1,340	(\$674)	\$666	-	\$666
105-Risk Management	21.97	0.006%	\$44	(\$22)	\$22	-	\$22
111-County Counsel	1,732.69	0.471%	\$3,444	(\$1,733)	\$1,711	-	\$1,711
112-Human Resources	466.77	0.127%	\$928	(\$467)	\$461	-	\$461
113-Facilities Management	151.09	0.041%	\$300	(\$151)	\$149	-	\$149
114-Information Technology Department (ITD)	199.77	0.054%	\$397	(\$200)	\$197	-	\$197
116-Central Services	1,353.66	0.368%	\$2,690	(\$1,354)	\$1,336	-	\$1,336
117-Auditor-Controller-Treasurer-Tax Collector	21,797.01	5.925%	\$43,321	(\$21,797)	\$21,524	\$693	\$22,217
100-Board of Supervisors	1,126.07	0.306%	\$2,238	(\$1,126)	\$1,112	\$36	\$1,148
109-Assessor	12,441.59	3.382%	\$24,727	(\$12,442)	\$12,285	\$396	\$12,681
110-Clerk	42,298.1	11.498%	\$84,066	(\$42,298)	\$41,768	\$1,345	\$43,113
130-Waste Mgmt	1,296.82	0.353%	\$2,577	(\$1,297)	\$1,280	\$41	\$1,322
131-Grand Jury	28.09	0.008%	\$56	(\$28)	\$28	\$1	\$29
132-District Attorney	10,786.09	2.932%	\$21,437	(\$10,786)	\$10,651	\$343	\$10,994
134-Child Support Services	7,299.75	1.984%	\$14,508	(\$7,300)	\$7,208	\$232	\$7,440
136-Sheriff	12,188.46	3.313%	\$24,224	(\$12,188)	\$12,036	\$388	\$12,424
137-Animal Services	8,204.77	2.230%	\$16,307	(\$8,205)	\$8,102	\$261	\$8,363
138-Emergency Services	1,902.27	0.517%	\$3,781	(\$1,902)	\$1,879	\$61	\$1,939
139-Probation	62,192.23	16.907%	\$123,604	(\$62,192)	\$61,412	\$1,978	\$63,390
141-Ag Commissioner	3,626.66	0.986%	\$7,208	(\$3,627)	\$3,581	\$115	\$3,696
142-Planning	16,056.04	4.365%	\$31,911	(\$16,056)	\$15,855	\$511	\$16,365
160-Public Health	21,122.43	5.742%	\$41,980	(\$21,122)	\$20,858	\$672	\$21,530
166-Behavioral Health	10,680.61	2.903%	\$21,227	(\$10,681)	\$10,546	\$340	\$10,886
180-Social Services	106,412.14	28.928%	\$211,489	(\$106,412)	\$105,077	\$3,385	\$108,462
184-Law Enforcement Medical Care	103.76	0.028%	\$206	(\$104)	\$102	\$3	\$106
186-Veteran's Services	520.36	0.141%	\$1,034	(\$520)	\$514	\$17	\$531
201-Public Works Special Services	197.37	0.054%	\$392	(\$197)	\$195	\$6	\$202



Central Services  
Schedule 9.6.5

Detail Allocation - Mail Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
215-Farm Advisor	3.76	0.001%	\$7	(\$4)	\$3	\$0	\$4
230-Capital Projects	20.78	0.006%	\$41	(\$21)	\$20	\$1	\$21
245-Roads	1,127.84	0.307%	\$2,242	(\$1,128)	\$1,114	\$36	\$1,149
305-Parks	889.69	0.242%	\$1,768	(\$890)	\$878	\$28	\$907
377-Library	606.56	0.165%	\$1,206	(\$607)	\$599	\$19	\$618
405-Public Works	6,874.18	1.869%	\$13,662	(\$6,874)	\$6,788	\$219	\$7,007
407-Fleet	97.93	0.027%	\$195	(\$98)	\$97	\$3	\$100
425-Airports	761.6	0.207%	\$1,514	(\$762)	\$752	\$24	\$776
427-Golf Courses	180.18	0.049%	\$358	(\$180)	\$178	\$6	\$184
430-Los Osos Sewer System	50.31	0.014%	\$100	(\$50)	\$50	\$2	\$52
720-APCD	4,313.34	1.173%	\$8,573	(\$4,313)	\$4,260	\$137	\$4,397
760-Pension Trust	1,552.52	0.422%	\$3,086	(\$1,553)	\$1,533	\$49	\$1,582
791-Law Library	39.67	0.011%	\$79	(\$40)	\$39	\$1	\$40
999-Other	6,459.0	1.756%	\$12,837	(\$6,457)	\$6,380	\$205	\$6,585
2nd Alloc Remains	-	0.000%	-	-	-	\$0	\$0
<b>Subtotals</b>	<b>367,857.96</b>	<b>100.000%</b>	<b>\$731,101</b>	<b>(\$367,858)</b>	<b>\$363,243</b>	<b>\$11,554</b>	<b>\$374,797</b>
<b>Direct Billed</b>					<b>\$367,858</b>		<b>\$367,858</b>
<b>Total Full Functional Cost</b>					<b>\$731,101</b>		<b>\$742,655</b>

Allocation Basis: Billings for mail services

Central Services  
Schedule 9.7

Summary of Allocated Costs

Department	Total	Purchasing Solicitations	Real Property Svcs	Social Services Rents	Purchasing Services	Mail Services
104-County Administrative Office	\$5,623	\$3,034	-	-	\$1,924	\$666
105-Risk Management	\$8,596	\$8,574	-	-	-	\$22
111-County Counsel	\$4,350	\$1,357	-	-	\$1,282	\$1,711
112-Human Resources	\$10,550	\$6,456	-	-	\$3,634	\$461
113-Facilities Management	\$63,039	\$21,408	\$657	-	\$40,824	\$149
114-Information Technology Department (ITD)	\$48,608	\$17,275	\$17,457	-	\$13,679	\$197
116-Central Services	(\$198,458)	\$17,200	(\$220,628)	-	\$3,634	\$1,336
117-Auditor-Controller-Treasurer-Tax Collector	\$31,440	\$4,992	-	-	\$4,231	\$22,217
200-Maintenance Projects	\$30,232	-	\$3,956	-	\$26,276	-
<b>Subtotal for CSD</b>	<b>\$3,980</b>	<b>\$80,296</b>	<b>(\$198,557)</b>	<b>-</b>	<b>\$95,483</b>	<b>\$26,758</b>
100-Board of Supervisors	\$45,811	\$98	\$43,007	-	\$1,559	\$1,148
103-Short-Term Financing	\$668	-	-	-	\$668	-
109-Assessor	\$18,202	\$2,849	-	-	\$2,672	\$12,681
110-Clerk	\$47,226	\$1,326	\$337	-	\$2,449	\$43,113
130-Waste Mgmt	\$2,880	-	-	-	\$1,559	\$1,322
131-Grand Jury	\$256	\$4	-	-	\$223	\$29
132-District Attorney	\$29,520	\$5,834	-	-	\$12,692	\$10,994
134-Child Support Services	\$15,052	(\$115)	\$6,391	-	\$1,336	\$7,440
135-Public Defender	\$891	-	-	-	\$891	-
136-Sheriff	\$72,505	\$21,380	\$11,535	-	\$27,166	\$12,424
137-Animal Services	\$15,658	\$3,287	-	-	\$4,008	\$8,363
138-Emergency Services	\$10,152	\$3,536	-	-	\$4,676	\$1,939
139-Probation	\$85,651	\$5,555	\$9,802	-	\$6,903	\$63,390
140-County Fire	\$49,763	\$9,317	\$27,308	-	\$13,138	-
141-Ag Commissioner	\$9,455	\$2,577	\$732	-	\$2,449	\$3,696
142-Planning	\$44,061	\$14,113	-	-	\$13,583	\$16,365
143-Court Operations Fund	\$3,728	-	\$3,728	-	-	-

Central Services  
Schedule 9.7

Summary of Allocated Costs (continued)

Department	Total	Purchasing Solicitations	Real Property Svcs	Social Services Rents	Purchasing Services	Mail Services
160-Public Health	\$35,054	(\$1,647)	\$1,588	-	\$13,583	\$21,530
166-Behavioral Health	\$57,964	(\$2,574)	\$30,725	-	\$18,927	\$10,886
180-Social Services	\$2,298,141	(\$1,496)	\$23,988	\$2,147,815	\$19,373	\$108,462
184-Law Enforcement Medical Care	\$5,388	\$2,610	-	-	\$2,672	\$106
186-Veteran's Services	\$1,484	\$508	-	-	\$445	\$531
201-Public Works Special Services	\$1,983	-	-	-	\$1,781	\$202
215-Farm Advisor	\$2,062	\$723	-	-	\$1,336	\$4
230-Capital Projects	\$11,206	-	(\$1,285)	-	\$12,470	\$21
245-Roads	\$32,199	-	\$15,685	-	\$15,365	\$1,149
266-County Wide Automation	\$8,183	-	\$2,838	-	\$5,344	-
275-Organizational Management	\$1,113	-	-	-	\$1,113	-
277-CSAC Debt Service	\$668	-	-	-	\$668	-
290-Community Development	\$445	-	-	-	\$445	-
305-Parks	\$30,213	\$112	\$19,175	-	\$10,020	\$907
375-Driving Under the Influence	\$1,241	-	\$1,018	-	\$223	-
377-Library	\$15,528	(\$388)	\$10,399	-	\$4,899	\$618
405-Public Works	\$50,328	(\$5,710)	\$2,492	-	\$46,539	\$7,007
407-Fleet	\$10,358	(\$1,119)	\$21	-	\$11,356	\$100
408-Workers' Comp ISF	\$2,672	-	-	-	\$2,672	-
409-Liability Insurance ISF	\$223	-	-	-	\$223	-
413-OPEB ISF	\$223	-	-	-	\$223	-
425-Airports	\$22,464	(\$990)	\$14,439	-	\$8,239	\$776
427-Golf Courses	\$4,645	(\$215)	-	-	\$4,676	\$184
430-Los Osos Sewer System	\$14,303	-	-	-	\$14,251	\$52
720-APCD	\$6,838	(\$87)	\$79	-	\$2,449	\$4,397
760-Pension Trust	\$1,577	(\$5)	-	-	-	\$1,582
791-Law Library	\$40	-	-	-	-	\$40
999-Other	\$588,861	-	\$568,247	-	\$14,028	\$6,585

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

Summary of Allocated Costs (continued)

Department	Total	Purchasing Solicitations	Real Property Svcs	Social Services Rents	Purchasing Services	Mail Services
2nd Alloc Remains	\$0	(\$0)	-	-	\$0	\$0
<b>Totals</b>	\$3,660,861	\$139,778	\$593,693	\$2,147,815	\$404,777	\$374,797
<b>Direct Billed</b>	\$1,106,708	\$213,626	\$525,224	-	-	\$367,858
<b>Total Full Functional Cost</b>	\$4,767,569	\$353,404	\$1,118,917	\$2,147,815	\$404,777	\$742,655
<b>Less Direct Billed</b>	(\$1,106,708)	(\$213,626)	(\$525,224)	-	-	(\$367,858)
<b>Less CSD Amounts</b>	(\$3,980)	(\$80,296)	\$198,557	-	(\$95,483)	(\$26,758)
<b>Total Receiving Department Allocation</b>	\$3,656,881	\$59,482	\$792,250	\$2,147,815	\$309,294	\$348,039

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

**Narrative**

**Schedule 10.1**

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The separate 107 Auditor-Controller and 108 Treasurer, Tax Collector, and Public Administrator departments were combined beginning Fiscal Year 2017-2018 into 117 Auditor-Controller-Treasurer-Tax Collector-Public Administrator. The overall purpose is to effectively perform the duties of each function under the applicable laws.

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

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

Please see Appendix A for more information.

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

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

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

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

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

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

**Revenue Reconciliation**

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$47,912	\$34,304	\$13,608		Revenue for expenditures not further - allocated
	<b>Total for C/A</b>	<b>\$47,912</b>	<b>\$34,304</b>	<b>\$13,608</b>	-	
REV	Revenues	\$2,149,163	\$243,703	\$53,371	\$1,852,089	Revenue for expenditures not further allocated
	<b>Total for REV</b>	<b>\$2,149,163</b>	<b>\$243,703</b>	<b>\$53,371</b>	<b>\$1,852,089</b>	

<b>Total per Books</b>	<b>\$2,197,075</b>
<b>Less General Government</b>	<b>(\$1,852,089)</b>
<b>Less Off the Top</b>	<b>(\$278,007)</b>
<b>Less Direct Billed</b>	<b>(\$66,979)</b>
<b>Difference</b>	<b>-</b>

Fiscal Year 2018-19 Actuals  
For Use In Year 2020-21

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Date Printed: 10/6/2020

**Auditor-Controller-Treasurer-Tax Collector  
Schedule 10.3**

**Labor Distribution Summary**

**No Labor Distribution**

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

Schedule of costs to be allocated

		Amount	General & Admin	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services	Warrant Reconciliation
<b>Wages and Benefits</b>								
Salaries		\$7,075,966	\$1,675,593	\$423,322	\$450,716	\$1,929,190	\$10,533	\$433,804
Benefits		-	-	-	-	-	-	-
<b>Wages and Benefits Subtotal</b>		<b>\$7,075,966</b>	<b>\$1,675,593</b>	<b>\$423,322</b>	<b>\$450,716</b>	<b>\$1,929,190</b>	<b>\$10,533</b>	<b>\$433,804</b>
<b>Service And Supplies</b>								
Services and Supplies	<i>SAL</i>	\$579,202	\$137,155	\$34,651	\$36,893	\$157,914	\$862	\$35,509
Revenue	<i>PROP</i>	(\$2,130,096)	(\$121,347)	-	-	-	-	-
Bank Charges	<i>PROP</i>	\$60,984	-	-	-	-	-	\$60,984
Annual Audit	<i>PROP</i>	\$102,000	\$102,000	-	-	-	-	-
<b>Services and Supplies Subtotal</b>		<b>(\$1,387,910)</b>	<b>\$117,809</b>	<b>\$34,651</b>	<b>\$36,893</b>	<b>\$157,914</b>	<b>\$862</b>	<b>\$96,493</b>
<b>Cost Adjustments</b>								
<b>Cost Adjustments Subtotal</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reallocate Admin</b>			(\$1,793,401)	\$140,580	\$149,678	\$640,662	\$3,498	\$144,061
<b>Functional Costs</b>		\$5,688,056	-	\$598,554	\$637,287	\$2,727,766	\$14,893	\$674,359



**Auditor-Controller-Treasurer-Tax Collector  
Schedule 10.4**

Schedule of costs to be allocated (continued)

	Amount	Not Allowed	Social Services Accounts Payable
<b>Wages and Benefits</b>			
Salaries	\$7,075,966	\$2,148,503	\$4,304
Benefits	-	-	-
<b>Wages and Benefits Subtotal</b>	<b>\$7,075,966</b>	<b>\$2,148,503</b>	<b>\$4,304</b>
<b>Service And Supplies</b>			
	<b>DIST</b>		
Services and Supplies	SAL \$579,202	\$175,865	\$352
Revenue	PROP (\$2,130,096)	(\$2,008,749)	-
Bank Charges	PROP \$60,984	-	-
Annual Audit	PROP \$102,000	-	-
<b>Services and Supplies Subtotal</b>	<b>(\$1,387,910)</b>	<b>(\$1,832,884)</b>	<b>\$352</b>
<b>Cost Adjustments</b>			
<b>Cost Adjustments Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reallocate Admin</b>		\$713,493	\$1,429
<b>Functional Costs</b>	<b>\$5,688,056</b>	<b>\$1,029,112</b>	<b>\$6,086</b>

Auditor-Controller-Treasurer-Tax Collector  
Schedule 10.5

Service to Service Costs

Department	First Incoming	Second Incoming	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services	Warrant Reconciliation
001-Building Depreciation	\$292,062	(\$0)	\$29,666	\$17,799	\$77,131	\$23,733	\$23,733
002-Equipment Depreciation	\$159,130	\$0	\$14,428	\$8,657	\$37,512	\$11,542	\$11,542
104-County Administrative Office	\$13,729	\$10,256	-	-	-	-	-
105-Risk Management	\$3,371	\$33	-	-	-	-	-
111-County Counsel	\$41,837	\$3,104	-	-	-	-	-
112-Human Resources	\$71,318	\$6,208	-	-	-	-	-
113-Facilities Management	\$141,472	\$13,958	-	-	-	-	-
114-Information Technology Department (ITD)	\$248,381	\$24,036	\$11,310	\$6,786	\$29,406	\$9,048	\$9,048
116-Central Services	\$30,334	\$1,106	-	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	-	\$64,694	-	-	-	-	-
200-Maintenance Projects	-	\$213,998	-	-	-	-	-
<b>Subtotals</b>	\$1,001,634	\$337,394	\$55,404	\$33,242	\$144,049	\$44,323	\$44,323
<b>Functional Costs</b>	\$5,688,056		\$598,554	\$637,287	\$2,727,766	\$14,893	\$674,359
<b>Total Allocated Costs</b>	\$7,027,085		\$653,957	\$670,529	\$2,871,815	\$59,216	\$718,681

**Auditor-Controller-Treasurer-Tax Collector  
Schedule 10.5**

**Service to Service Costs (continued)**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Not Allowed</b>	<b>Social Services Accounts Payable</b>
001-Building Depreciation	\$292,062	(\$0)	\$120,001	-
002-Equipment Depreciation	\$159,130	\$0	\$75,449	-
104-County Administrative Office	\$13,729	\$10,256	\$23,985	-
105-Risk Management	\$3,371	\$33	\$3,404	-
111-County Counsel	\$41,837	\$3,104	\$44,941	-
112-Human Resources	\$71,318	\$6,208	\$77,526	-
113-Facilities Management	\$141,472	\$13,958	\$155,431	-
114-Information Technology Department (ITD)	\$248,381	\$24,036	\$206,819	-
116-Central Services	\$30,334	\$1,106	\$31,440	-
117-Auditor-Controller-Treasurer-Tax Collector	-	\$64,694	\$64,694	-
200-Maintenance Projects	-	\$213,998	\$213,998	-
<b>Subtotals</b>	<b>\$1,001,634</b>	<b>\$337,394</b>	<b>\$1,017,687</b>	<b>-</b>
<b>Functional Costs</b>	<b>\$5,688,056</b>		<b>\$1,029,112</b>	<b>\$6,086</b>
<b>Total Allocated Costs</b>	<b>\$7,027,085</b>		<b>\$2,046,800</b>	<b>\$6,086</b>

**Auditor-Controller-Treasurer-Tax Collector  
Schedule 10.6.1**

**Detail Allocation - Accounts Payable**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	172.0	0.283%	\$1,847	-	\$1,847	-	\$1,847
105-Risk Management	62.0	0.102%	\$666	-	\$666	-	\$666
111-County Counsel	385.0	0.633%	\$4,134	-	\$4,134	-	\$4,134
112-Human Resources	385.0	0.633%	\$4,134	-	\$4,134	-	\$4,134
113-Facilities Management	3,779.0	6.212%	\$40,573	-	\$40,573	-	\$40,573
114-Information Technology Department (ITD)	1,179.0	1.938%	\$12,658	-	\$12,658	-	\$12,658
116-Central Services	460.0	0.756%	\$4,939	-	\$4,939	-	\$4,939
117-Auditor-Controller-Treasurer-Tax Collector	443.0	0.728%	\$4,756	-	\$4,756	-	\$4,756
200-Maintenance Projects	305.0	0.501%	\$3,275	-	\$3,275	\$5	\$3,279
100-Board of Supervisors	145.0	0.238%	\$1,557	-	\$1,557	\$2	\$1,559
103-Short-Term Financing	41.0	0.067%	\$440	-	\$440	\$1	\$441
106-Contributions to Other Agencies	196.0	0.322%	\$2,104	-	\$2,104	\$3	\$2,107
109-Assessor	351.0	0.577%	\$3,768	-	\$3,768	\$5	\$3,774
110-Clerk	945.0	1.553%	\$10,146	-	\$10,146	\$14	\$10,160
130-Waste Mgmt	141.0	0.232%	\$1,514	-	\$1,514	\$2	\$1,516
131-Grand Jury	300.0	0.493%	\$3,221	-	\$3,221	\$5	\$3,225
132-District Attorney	1,673.0	2.750%	\$17,962	-	\$17,962	\$26	\$17,988
134-Child Support Services	163.0	0.268%	\$1,750	-	\$1,750	\$2	\$1,753
135-Public Defender	1,154.0	1.897%	\$12,390	-	\$12,390	\$18	\$12,407
136-Sheriff	4,507.0	7.409%	\$48,389	-	\$48,389	\$69	\$48,458
137-Animal Services	938.0	1.542%	\$10,071	-	\$10,071	\$14	\$10,085
138-Emergency Services	276.0	0.454%	\$2,963	-	\$2,963	\$4	\$2,967
139-Probation	704.0	1.157%	\$7,558	-	\$7,558	\$11	\$7,569
140-County Fire	2,376.0	3.906%	\$25,510	-	\$25,510	\$36	\$25,546
141-Ag Commissioner	689.0	1.133%	\$7,397	-	\$7,397	\$11	\$7,408
142-Planning	906.0	1.489%	\$9,727	-	\$9,727	\$14	\$9,741
160-Public Health	2,748.0	4.517%	\$29,504	-	\$29,504	\$42	\$29,546

Auditor-Controller-Treasurer-Tax Collector  
Schedule 10.6.1

Detail Allocation - Accounts Payable (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
166-Behavioral Health	5,400.0	8.877%	\$57,976	-	\$57,976	\$83	\$58,059
180-Social Services	537.3	0.883%	\$5,769	-	\$5,769	\$8	\$5,777
184-Law Enforcement Medical Care	1,674.0	2.752%	\$17,973	-	\$17,973	\$26	\$17,998
186-Veteran's Services	156.0	0.256%	\$1,675	-	\$1,675	\$2	\$1,677
201-Public Works Special Services	107.0	0.176%	\$1,149	-	\$1,149	\$2	\$1,150
215-Farm Advisor	122.0	0.201%	\$1,310	-	\$1,310	\$2	\$1,312
245-Roads	1,503.0	2.471%	\$16,137	-	\$16,137	\$23	\$16,160
266-County Wide Automation	34.0	0.056%	\$365	-	\$365	\$1	\$366
275-Organizational Management	519.0	0.853%	\$5,572	-	\$5,572	\$8	\$5,580
277-CSAC Debt Service	8.0	0.013%	\$86	-	\$86	\$0	\$86
290-Community Development	20.0	0.033%	\$215	-	\$215	\$0	\$215
305-Parks	4,589.0	7.544%	\$49,269	-	\$49,269	\$70	\$49,339
331-Fish and Game	15.0	0.025%	\$161	-	\$161	\$0	\$161
351-Emergency Medical Services	1.3	0.002%	\$14	-	\$14	\$0	\$14
375-Driving Under the Influence	85.0	0.140%	\$913	-	\$913	\$1	\$914
377-Library	2,138.0	3.515%	\$22,954	-	\$22,954	\$33	\$22,987
405-Public Works	8,161.0	13.415%	\$87,619	-	\$87,619	\$125	\$87,744
407-Fleet	1,038.0	1.706%	\$11,144	-	\$11,144	\$16	\$11,160
408-Workers' Comp ISF	2,147.0	3.529%	\$23,051	-	\$23,051	\$33	\$23,084
409-Liability Insurance ISF	46.0	0.076%	\$494	-	\$494	\$1	\$495
410-Unemployment Insurance ISF	4.0	0.007%	\$43	-	\$43	\$0	\$43
411-Medical Malpractice ISF	4.0	0.007%	\$43	-	\$43	\$0	\$43
412-County Dental Plan ISF	1.0	0.002%	\$11	-	\$11	\$0	\$11
413-OPEB ISF	1.0	0.002%	\$11	-	\$11	\$0	\$11
425-Airports	1,199.0	1.971%	\$12,873	-	\$12,873	\$18	\$12,891
427-Golf Courses	1,212.0	1.992%	\$13,012	-	\$13,012	\$19	\$13,031
720-APCD	672.0	1.105%	\$7,215	(\$8,702)	(\$1,487)	\$10	(\$1,477)

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

Detail Allocation - Accounts Payable (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
760-Pension Trust	11.0	0.018%	\$118	-	\$118	\$0	\$118
791-Law Library	115.0	0.189%	\$1,235	-	\$1,235	\$2	\$1,236
999-Other	3,891.0	6.396%	\$41,775	-	\$41,775	\$60	\$41,835
2nd Alloc Remains	-	0.000%	-	-	-	\$0	\$0
<b>Subtotals</b>	<b>60,833.6</b>	<b>100.000%</b>	<b>\$653,132</b>	<b>(\$8,702)</b>	<b>\$644,430</b>	<b>\$825</b>	<b>\$645,255</b>
<b>Direct Billed</b>					<b>\$8,702</b>		<b>\$8,702</b>
<b>Total Full Functional Cost</b>					<b>\$653,132</b>		<b>\$653,957</b>

Allocation Basis: Number of claims and encumbrances processed.

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

**Detail Allocation - Payroll Processing**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	12.0	0.450%	\$3,018	-	\$3,018	-	\$3,018
111-County Counsel	21.0	0.788%	\$5,282	-	\$5,282	-	\$5,282
112-Human Resources	39.0	1.464%	\$9,809	-	\$9,809	-	\$9,809
113-Facilities Management	48.0	1.802%	\$12,073	-	\$12,073	-	\$12,073
114-Information Technology Department (ITD)	85.0	3.191%	\$21,379	-	\$21,379	-	\$21,379
116-Central Services	13.0	0.488%	\$3,270	-	\$3,270	-	\$3,270
117-Auditor-Controller-Treasurer-Tax Collector	54.0	2.027%	\$13,582	-	\$13,582	-	\$13,582
100-Board of Supervisors	12.0	0.450%	\$3,018	-	\$3,018	\$2	\$3,021
109-Assessor	79.0	2.965%	\$19,870	-	\$19,870	\$16	\$19,886
110-Clerk	20.0	0.751%	\$5,030	-	\$5,030	\$4	\$5,034
132-District Attorney	104.0	3.904%	\$26,157	-	\$26,157	\$22	\$26,179
134-Child Support Services	28.0	1.051%	\$7,042	-	\$7,042	\$6	\$7,048
136-Sheriff	418.0	15.691%	\$105,133	-	\$105,133	\$87	\$105,220
137-Animal Services	21.0	0.788%	\$5,282	-	\$5,282	\$4	\$5,286
138-Emergency Services	7.0	0.263%	\$1,761	-	\$1,761	\$1	\$1,762
139-Probation	153.0	5.743%	\$38,482	-	\$38,482	\$32	\$38,513
141-Ag Commissioner	50.0	1.877%	\$12,576	-	\$12,576	\$10	\$12,586
142-Planning	95.0	3.566%	\$23,894	-	\$23,894	\$20	\$23,914
160-Public Health	186.0	6.982%	\$46,782	-	\$46,782	\$39	\$46,820
166-Behavioral Health	311.0	11.674%	\$78,221	-	\$78,221	\$64	\$78,285
180-Social Services	488.0	18.318%	\$122,739	-	\$122,739	\$101	\$122,840
184-Law Enforcement Medical Care	2.0	0.075%	\$503	-	\$503	\$0	\$503
186-Veteran's Services	8.0	0.300%	\$2,012	-	\$2,012	\$2	\$2,014
215-Farm Advisor	6.0	0.225%	\$1,509	-	\$1,509	\$1	\$1,510
305-Parks	24.0	0.901%	\$6,036	-	\$6,036	\$5	\$6,041
375-Driving Under the Influence	10.0	0.375%	\$2,515	-	\$2,515	\$2	\$2,517
377-Library	76.0	2.853%	\$19,115	-	\$19,115	\$16	\$19,131

Auditor-Controller-Treasurer-Tax Collector  
Schedule 10.6.2

Detail Allocation - Payroll Processing (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
405-Public Works	230.0	8.634%	\$57,848	-	\$57,848	\$48	\$57,896
407-Fleet	13.0	0.488%	\$3,270	-	\$3,270	\$3	\$3,272
425-Airports	15.0	0.563%	\$3,773	-	\$3,773	\$3	\$3,776
427-Golf Courses	15.0	0.563%	\$3,773	-	\$3,773	\$3	\$3,776
720-APCD	21.0	0.788%	\$5,282	(\$8,000)	(\$2,718)	\$4	(\$2,714)
2nd Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
<b>Subtotals</b>	<b>2,664.0</b>	<b>100.000%</b>	<b>\$670,034</b>	<b>(\$8,000)</b>	<b>\$662,034</b>	<b>\$495</b>	<b>\$662,529</b>
<b>Direct Billed</b>					<b>\$8,000</b>		<b>\$8,000</b>
<b>Total Full Functional Cost</b>					<b>\$670,034</b>		<b>\$670,529</b>

Allocation Basis: Number of employees for each department



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

**Detail Allocation - Enterprise Financial System**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	2,140,709.0	0.415%	\$11,923	-	\$11,923	-	\$11,923
105-Risk Management	1,805,708.0	0.350%	\$10,057	-	\$10,057	-	\$10,057
111-County Counsel	4,735,593.0	0.919%	\$26,375	-	\$26,375	-	\$26,375
112-Human Resources	4,225,455.0	0.820%	\$23,534	-	\$23,534	-	\$23,534
113-Facilities Management	7,862,037.0	1.526%	\$43,787	-	\$43,787	-	\$43,787
114-Information Technology Department (ITD)	17,011,326.0	3.302%	\$94,744	-	\$94,744	-	\$94,744
116-Central Services	2,355,689.0	0.457%	\$13,120	-	\$13,120	-	\$13,120
117-Auditor-Controller-Treasurer-Tax Collector	7,655,168.0	1.486%	\$42,635	-	\$42,635	-	\$42,635
200-Maintenance Projects	5,030,432.0	0.976%	\$28,017	-	\$28,017	\$23	\$28,040
100-Board of Supervisors	1,696,306.0	0.329%	\$9,448	-	\$9,448	\$8	\$9,455
109-Assessor	9,913,019.0	1.924%	\$55,210	-	\$55,210	\$46	\$55,256
110-Clerk	3,246,373.0	0.630%	\$18,081	-	\$18,081	\$15	\$18,096
130-Waste Mgmt	769,005.0	0.149%	\$4,283	-	\$4,283	\$4	\$4,286
131-Grand Jury	87,939.0	0.017%	\$490	-	\$490	\$0	\$490
132-District Attorney	17,213,571.0	3.341%	\$95,871	-	\$95,871	\$79	\$95,950
134-Child Support Services	3,889,539.0	0.755%	\$21,663	-	\$21,663	\$18	\$21,681
135-Public Defender	6,779,229.0	1.316%	\$37,757	-	\$37,757	\$31	\$37,788
136-Sheriff	76,908,656.0	14.927%	\$428,342	-	\$428,342	\$353	\$428,695
137-Animal Services	2,706,259.0	0.525%	\$15,072	-	\$15,072	\$12	\$15,085
138-Emergency Services	1,558,964.0	0.303%	\$8,683	-	\$8,683	\$7	\$8,690
139-Probation	21,729,359.0	4.217%	\$121,021	-	\$121,021	\$100	\$121,121
140-County Fire	23,466,576.0	4.554%	\$130,697	(\$2,751)	\$127,946	\$108	\$128,053
141-Ag Commissioner	5,928,766.0	1.151%	\$33,020	-	\$33,020	\$27	\$33,047
142-Planning	14,340,679.0	2.783%	\$79,870	-	\$79,870	\$66	\$79,936
160-Public Health	25,770,453.0	5.002%	\$143,528	-	\$143,528	\$118	\$143,646
166-Behavioral Health	72,971,071.0	14.162%	\$406,411	-	\$406,411	\$335	\$406,746
180-Social Services	63,764,091.0	12.375%	\$355,133	-	\$355,133	\$293	\$355,426

Auditor-Controller-Treasurer-Tax Collector  
Schedule 10.6.3

Detail Allocation - Enterprise Financial System (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
184-Law Enforcement Medical Care	7,666,463.0	1.488%	\$42,698	-	\$42,698	\$35	\$42,733
186-Veteran's Services	788,088.0	0.153%	\$4,389	-	\$4,389	\$4	\$4,393
201-Public Works Special Services	2,540,781.0	0.493%	\$14,151	-	\$14,151	\$12	\$14,163
215-Farm Advisor	563,109.0	0.109%	\$3,136	-	\$3,136	\$3	\$3,139
245-Roads	16,437,806.0	3.190%	\$91,550	-	\$91,550	\$75	\$91,626
266-County Wide Automation	1,683,023.0	0.327%	\$9,374	-	\$9,374	\$8	\$9,381
275-Organizational Management	925,930.0	0.180%	\$5,157	-	\$5,157	\$4	\$5,161
290-Community Development	1,047,773.0	0.203%	\$5,836	-	\$5,836	\$5	\$5,840
305-Parks	9,258,053.0	1.797%	\$51,563	-	\$51,563	\$43	\$51,605
330-Wildlife and Grazing	1,770.0	0.000%	\$10	-	\$10	\$0	\$10
331-Fish and Game	23,267.0	0.005%	\$130	-	\$130	\$0	\$130
351-Emergency Medical Services	422,526.0	0.082%	\$2,353	-	\$2,353	\$2	\$2,355
375-Driving Under the Influence	1,171,090.0	0.227%	\$6,522	-	\$6,522	\$5	\$6,528
377-Library	9,644,289.0	1.872%	\$53,714	-	\$53,714	\$44	\$53,758
405-Public Works	30,507,008.0	5.921%	\$169,908	-	\$169,908	\$140	\$170,048
407-Fleet	4,489,298.0	0.871%	\$25,003	-	\$25,003	\$21	\$25,024
408-Workers' Comp ISF	4,238,478.0	0.823%	\$23,606	-	\$23,606	\$19	\$23,626
409-Liability Insurance ISF	2,750,328.0	0.534%	\$15,318	-	\$15,318	\$13	\$15,331
410-Unemployment Insurance ISF	28,565.0	0.006%	\$159	-	\$159	\$0	\$159
411-Medical Malpractice ISF	318,017.0	0.062%	\$1,771	-	\$1,771	\$1	\$1,773
412-County Dental Plan ISF	206,935.0	0.040%	\$1,153	-	\$1,153	\$1	\$1,153
425-Airports	4,603,982.0	0.894%	\$25,642	-	\$25,642	\$21	\$25,663
427-Golf Courses	2,570,540.0	0.499%	\$14,317	-	\$14,317	\$12	\$14,328
430-Los Osos Sewer System	3,734,503.0	0.725%	\$20,799	-	\$20,799	\$17	\$20,816
720-APCD	3,814,061.0	0.740%	\$21,242	(\$36,669)	(\$15,427)	\$18	(\$15,409)
760-Pension Trust	250,918.0	0.049%	\$1,397	-	\$1,397	\$1	\$1,399
<b>Subtotals</b>	<b>515,248,573.0</b>	<b>100.000%</b>	<b>\$2,869,669</b>	<b>(\$39,420)</b>	<b>\$2,830,249</b>	<b>\$2,146</b>	<b>\$2,832,395</b>
<b>Direct Billed</b>					<b>\$39,420</b>		<b>\$39,420</b>
<b>Total Full Functional Cost</b>					<b>\$2,869,669</b>		<b>\$2,871,815</b>

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

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Auditor-Controller-Treasurer-Tax Collector  
 Schedule 10.6.4

Detail Allocation - Audit and Special Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
999-Other	10,533.02	100.000%	\$58,556	(\$10,857)	\$47,699	\$660	\$48,359
<b>Subtotals</b>	<b>10,533.02</b>	<b>100.000%</b>	<b>\$58,556</b>	<b>(\$10,857)</b>	<b>\$47,699</b>	<b>\$660</b>	<b>\$48,359</b>
<b>Direct Billed</b>					<b>\$10,857</b>		<b>\$10,857</b>
<b>Total Full Functional Cost</b>					<b>\$58,556</b>		<b>\$59,216</b>

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

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

**Detail Allocation - Warrant Reconciliation**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	172.0	0.201%	\$1,445	-	\$1,445	-	\$1,445
105-Risk Management	62.0	0.073%	\$521	-	\$521	-	\$521
111-County Counsel	385.0	0.450%	\$3,234	-	\$3,234	-	\$3,234
112-Human Resources	385.0	0.450%	\$3,234	-	\$3,234	-	\$3,234
113-Facilities Management	3,779.0	4.421%	\$31,740	-	\$31,740	-	\$31,740
114-Information Technology Department (ITD)	1,179.0	1.379%	\$9,903	-	\$9,903	-	\$9,903
116-Central Services	460.0	0.538%	\$3,864	-	\$3,864	-	\$3,864
117-Auditor-Controller-Treasurer-Tax Collector	443.0	0.518%	\$3,721	-	\$3,721	-	\$3,721
200-Maintenance Projects	305.0	0.357%	\$2,562	-	\$2,562	\$3	\$2,564
100-Board of Supervisors	145.0	0.170%	\$1,218	-	\$1,218	\$1	\$1,219
103-Short-Term Financing	41.0	0.048%	\$344	-	\$344	\$0	\$345
106-Contributions to Other Agencies	196.0	0.229%	\$1,646	-	\$1,646	\$2	\$1,648
109-Assessor	351.0	0.411%	\$2,948	-	\$2,948	\$3	\$2,951
110-Clerk	945.0	1.105%	\$7,937	-	\$7,937	\$8	\$7,945
130-Waste Mgmt	141.0	0.165%	\$1,184	-	\$1,184	\$1	\$1,185
131-Grand Jury	300.0	0.351%	\$2,520	-	\$2,520	\$3	\$2,522
132-District Attorney	1,673.0	1.957%	\$14,052	-	\$14,052	\$14	\$14,066
134-Child Support Services	325.0	0.380%	\$2,730	-	\$2,730	\$3	\$2,732
135-Public Defender	1,154.0	1.350%	\$9,693	-	\$9,693	\$10	\$9,702
136-Sheriff	4,507.0	5.272%	\$37,855	-	\$37,855	\$38	\$37,893
137-Animal Services	938.0	1.097%	\$7,878	-	\$7,878	\$8	\$7,886
138-Emergency Services	276.0	0.323%	\$2,318	-	\$2,318	\$2	\$2,320
139-Probation	9,328.0	10.911%	\$78,347	-	\$78,347	\$78	\$78,425
140-County Fire	2,376.0	2.779%	\$19,956	-	\$19,956	\$20	\$19,976
141-Ag Commissioner	689.0	0.806%	\$5,787	-	\$5,787	\$6	\$5,793
142-Planning	906.0	1.060%	\$7,610	-	\$7,610	\$8	\$7,617
160-Public Health	2,748.0	3.214%	\$23,081	-	\$23,081	\$23	\$23,104

Auditor-Controller-Treasurer-Tax Collector  
Schedule 10.6.5

Detail Allocation - Warrant Reconciliation (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
166-Behavioral Health	5,400.0	6.317%	\$45,355	-	\$45,355	\$45	\$45,400
180-Social Services	16,394.0	19.177%	\$137,695	-	\$137,695	\$138	\$137,832
184-Law Enforcement Medical Care	1,674.0	1.958%	\$14,060	-	\$14,060	\$14	\$14,074
186-Veteran's Services	156.0	0.182%	\$1,310	-	\$1,310	\$1	\$1,312
201-Public Works Special Services	107.0	0.125%	\$899	-	\$899	\$1	\$900
215-Farm Advisor	122.0	0.143%	\$1,025	-	\$1,025	\$1	\$1,026
245-Roads	1,503.0	1.758%	\$12,624	-	\$12,624	\$13	\$12,636
266-County Wide Automation	34.0	0.040%	\$286	-	\$286	\$0	\$286
275-Organizational Management	519.0	0.607%	\$4,359	-	\$4,359	\$4	\$4,363
277-CSAC Debt Service	8.0	0.009%	\$67	-	\$67	\$0	\$67
290-Community Development	20.0	0.023%	\$168	-	\$168	\$0	\$168
305-Parks	4,589.0	5.368%	\$38,543	-	\$38,543	\$39	\$38,582
331-Fish and Game	15.0	0.018%	\$126	-	\$126	\$0	\$126
351-Emergency Medical Services	13.0	0.015%	\$109	-	\$109	\$0	\$109
375-Driving Under the Influence	85.0	0.099%	\$714	-	\$714	\$1	\$715
377-Library	2,138.0	2.501%	\$17,957	-	\$17,957	\$18	\$17,975
405-Public Works	8,161.0	9.546%	\$68,545	-	\$68,545	\$69	\$68,613
407-Fleet	1,038.0	1.214%	\$8,718	-	\$8,718	\$9	\$8,727
408-Workers' Comp ISF	2,147.0	2.511%	\$18,033	-	\$18,033	\$18	\$18,051
409-Liability Insurance ISF	46.0	0.054%	\$386	-	\$386	\$0	\$387
410-Unemployment Insurance ISF	4.0	0.005%	\$34	-	\$34	\$0	\$34
411-Medical Malpractice ISF	4.0	0.005%	\$34	-	\$34	\$0	\$34
412-County Dental Plan ISF	1.0	0.001%	\$8	-	\$8	\$0	\$8
413-OPEB ISF	1.0	0.001%	\$8	-	\$8	\$0	\$8
425-Airports	1,199.0	1.403%	\$10,071	-	\$10,071	\$10	\$10,081
427-Golf Courses	1,212.0	1.418%	\$10,180	-	\$10,180	\$10	\$10,190
720-APCD	672.0	0.786%	\$5,644	-	\$5,644	\$6	\$5,650

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Auditor-Controller-Treasurer-Tax Collector  
 Schedule 10.6.5

Detail Allocation - Warrant Reconciliation (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
760-Pension Trust	11.0	0.013%	\$92	-	\$92	\$0	\$92
791-Law Library	115.0	0.135%	\$966	-	\$966	\$1	\$967
999-Other	3,891.0	4.552%	\$32,681	-	\$32,681	\$33	\$32,714
2nd Alloc Remains	-	0.000%	-	-	-	\$0	\$0
<b>Subtotals</b>	<b>85,488.0</b>	<b>100.000%</b>	<b>\$718,021</b>	<b>-</b>	<b>\$718,021</b>	<b>\$660</b>	<b>\$718,681</b>
<i>Direct Billed</i>					-		-
<b>Total Full Functional Cost</b>					<b>\$718,021</b>		<b>\$718,681</b>

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

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

**Summary of Allocated Costs**

Department	Total	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services	Warrant Reconciliation
104-County Administrative Office	\$18,232	\$1,847	\$3,018	\$11,923	-	\$1,445
105-Risk Management	\$11,243	\$666	-	\$10,057	-	\$521
111-County Counsel	\$39,024	\$4,134	\$5,282	\$26,375	-	\$3,234
112-Human Resources	\$40,710	\$4,134	\$9,809	\$23,534	-	\$3,234
113-Facilities Management	\$128,173	\$40,573	\$12,073	\$43,787	-	\$31,740
114-Information Technology Department (ITD)	\$138,684	\$12,658	\$21,379	\$94,744	-	\$9,903
116-Central Services	\$25,192	\$4,939	\$3,270	\$13,120	-	\$3,864
117-Auditor-Controller-Treasurer-Tax Collector	\$64,694	\$4,756	\$13,582	\$42,635	-	\$3,721
200-Maintenance Projects	\$33,884	\$3,279	-	\$28,040	-	\$2,564
<b>Subtotal for CSD</b>	<b>\$499,835</b>	<b>\$76,984</b>	<b>\$68,412</b>	<b>\$294,215</b>	<b>-</b>	<b>\$60,224</b>
100-Board of Supervisors	\$15,254	\$1,559	\$3,021	\$9,455	-	\$1,219
103-Short-Term Financing	\$786	\$441	-	-	-	\$345
106-Contributions to Other Agencies	\$3,755	\$2,107	-	-	-	\$1,648
109-Assessor	\$81,867	\$3,774	\$19,886	\$55,256	-	\$2,951
110-Clerk	\$41,235	\$10,160	\$5,034	\$18,096	-	\$7,945
130-Waste Mgmt	\$6,988	\$1,516	-	\$4,286	-	\$1,185
131-Grand Jury	\$6,238	\$3,225	-	\$490	-	\$2,522
132-District Attorney	\$154,182	\$17,988	\$26,179	\$95,950	-	\$14,066
134-Child Support Services	\$33,214	\$1,753	\$7,048	\$21,681	-	\$2,732
135-Public Defender	\$59,898	\$12,407	-	\$37,788	-	\$9,702
136-Sheriff	\$620,264	\$48,458	\$105,220	\$428,695	-	\$37,893
137-Animal Services	\$38,342	\$10,085	\$5,286	\$15,085	-	\$7,886
138-Emergency Services	\$15,740	\$2,967	\$1,762	\$8,690	-	\$2,320
139-Probation	\$245,629	\$7,569	\$38,513	\$121,121	-	\$78,425
140-County Fire	\$173,576	\$25,546	-	\$128,053	-	\$19,976
141-Ag Commissioner	\$58,834	\$7,408	\$12,586	\$33,047	-	\$5,793
142-Planning	\$121,208	\$9,741	\$23,914	\$79,936	-	\$7,617

Auditor-Controller-Treasurer-Tax Collector  
Schedule 10.7

Summary of Allocated Costs (continued)

Department	Total	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services	Warrant Reconciliation
160-Public Health	\$243,116	\$29,546	\$46,820	\$143,646	-	\$23,104
166-Behavioral Health	\$588,491	\$58,059	\$78,285	\$406,746	-	\$45,400
180-Social Services	\$621,875	\$5,777	\$122,840	\$355,426	-	\$137,832
184-Law Enforcement Medical Care	\$75,309	\$17,998	\$503	\$42,733	-	\$14,074
186-Veteran's Services	\$9,395	\$1,677	\$2,014	\$4,393	-	\$1,312
201-Public Works Special Services	\$16,213	\$1,150	-	\$14,163	-	\$900
215-Farm Advisor	\$6,987	\$1,312	\$1,510	\$3,139	-	\$1,026
245-Roads	\$120,422	\$16,160	-	\$91,626	-	\$12,636
266-County Wide Automation	\$10,033	\$366	-	\$9,381	-	\$286
275-Organizational Management	\$15,105	\$5,580	-	\$5,161	-	\$4,363
277-CSAC Debt Service	\$153	\$86	-	-	-	\$67
290-Community Development	\$6,224	\$215	-	\$5,840	-	\$168
305-Parks	\$145,568	\$49,339	\$6,041	\$51,605	-	\$38,582
330-Wildlife and Grazing	\$10	-	-	\$10	-	-
331-Fish and Game	\$417	\$161	-	\$130	-	\$126
351-Emergency Medical Services	\$2,478	\$14	-	\$2,355	-	\$109
375-Driving Under the Influence	\$10,673	\$914	\$2,517	\$6,528	-	\$715
377-Library	\$113,851	\$22,987	\$19,131	\$53,758	-	\$17,975
405-Public Works	\$384,302	\$87,744	\$57,896	\$170,048	-	\$68,613
407-Fleet	\$48,183	\$11,160	\$3,272	\$25,024	-	\$8,727
408-Workers' Comp ISF	\$64,760	\$23,084	-	\$23,626	-	\$18,051
409-Liability Insurance ISF	\$16,212	\$495	-	\$15,331	-	\$387
410-Unemployment Insurance ISF	\$236	\$43	-	\$159	-	\$34
411-Medical Malpractice ISF	\$1,849	\$43	-	\$1,773	-	\$34
412-County Dental Plan ISF	\$1,173	\$11	-	\$1,153	-	\$8
413-OPEB ISF	\$19	\$11	-	-	-	\$8
425-Airports	\$52,411	\$12,891	\$3,776	\$25,663	-	\$10,081
427-Golf Courses	\$41,325	\$13,031	\$3,776	\$14,328	-	\$10,190



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

Summary of Allocated Costs (continued)

Department	Total	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services	Warrant Reconciliation
430-Los Osos Sewer System	\$20,816	-	-	\$20,816	-	-
720-APCD	(\$13,950)	(\$1,477)	(\$2,714)	(\$15,409)	-	\$5,650
760-Pension Trust	\$1,609	\$118	-	\$1,399	-	\$92
791-Law Library	\$2,203	\$1,236	-	-	-	\$967
999-Other	\$122,907	\$41,835	-	-	\$48,359	\$32,714
2nd Alloc Remains	\$0	\$0	(\$0)	-	-	\$0
<b>Totals</b>	<b>\$4,907,220</b>	<b>\$645,255</b>	<b>\$662,529</b>	<b>\$2,832,395</b>	<b>\$48,359</b>	<b>\$718,681</b>
<b>Direct Billed</b>	<b>\$66,979</b>	<b>\$8,702</b>	<b>\$8,000</b>	<b>\$39,420</b>	<b>\$10,857</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$4,974,199</b>	<b>\$653,957</b>	<b>\$670,529</b>	<b>\$2,871,815</b>	<b>\$59,216</b>	<b>\$718,681</b>
<b>Less Direct Billed</b>	<b>(\$66,979)</b>	<b>(\$8,702)</b>	<b>(\$8,000)</b>	<b>(\$39,420)</b>	<b>(\$10,857)</b>	<b>-</b>
<b>Less CSD Amounts</b>	<b>(\$499,835)</b>	<b>(\$76,984)</b>	<b>(\$68,412)</b>	<b>(\$294,215)</b>	<b>-</b>	<b>(\$60,224)</b>
<b>Total Receiving Department Allocation</b>	<b>\$4,407,385</b>	<b>\$568,271</b>	<b>\$594,118</b>	<b>\$2,538,180</b>	<b>\$48,359</b>	<b>\$658,457</b>

**Maintenance Projects**  
**Schedule 11.1**

**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

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

**North County-** Allocated based on square footage occupied by department

**Maint Projects-** Allocated to department receiving maintenance services.

**Longbranch-** Allocated based on square footage occupied by department

Maintenance Projects  
 Schedule 11.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$82,660	-	\$82,660	-	
	<b>Total for C/A</b>	<b>\$82,660</b>	<b>-</b>	<b>\$82,660</b>	<b>-</b>	
REV	Revenue	\$418,008	\$7	\$418,001	-	
	<b>Total for REV</b>	<b>\$418,008</b>	<b>\$7</b>	<b>\$418,001</b>	<b>-</b>	

<b>Total per Books</b>	<b>\$500,668</b>
<b>Less General Government</b>	<b>-</b>
<b>Less Off the Top</b>	<b>(\$7)</b>
<b>Less Direct Billed</b>	<b>(\$500,661)</b>
<b>Difference</b>	<b>-</b>

Fiscal Year 2018-19 Actuals  
For Use In Year 2020-21

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN**  
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**Maintenance Projects**  
**Schedule 11.3**

**Labor Distribution Summary**  
**No Labor Distribution**

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Maintenance Projects  
Schedule 11.4

Schedule of costs to be allocated

		Amount	General & Admin	New Government Center	New Courthouse	Health Campus	Sierra Way	Kimball Building
<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>	\$5,030,432	\$107,410	\$740,335	\$654,304	\$90,757	\$116,974	\$335,003
Equipment	<i>DISA</i>	-	-	-	-	-	-	-
Transfers In	<i>DISA</i>	-	-	-	-	-	-	-
SALARIES & WAGES	<i>PROP</i>	-	-	-	-	-	-	-
Transfers Out	<i>DISA</i>	-	-	-	-	-	-	-
<b>Services and Supplies Subtotal</b>		\$5,030,432	\$107,410	\$740,335	\$654,304	\$90,757	\$116,974	\$335,003
<b>Cost Adjustments</b>								
Equipment	<i>DISA</i>	-	-	-	-	-	-	-
Revenue	<i>ADJP</i>	(\$7)	(\$7)	-	-	-	-	-
Transfers In	<i>DISA</i>	-	-	-	-	-	-	-
Transfers Out	<i>DISA</i>	-	-	-	-	-	-	-
<b>Cost Adjustments Subtotal</b>		(\$7)	(\$7)	-	-	-	-	-
<b>Reallocate Admin</b>			(\$107,403)	\$16,152	\$14,275	\$1,980	\$2,552	\$7,309
<b>Functional Costs</b>		\$5,030,425	-	\$756,487	\$668,579	\$92,737	\$119,526	\$342,312

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN**  
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**Maintenance Projects**  
**Schedule 11.4**

Schedule of costs to be allocated (continued)

		Amount	Atascadero Hospital	County Bank Building	Monterey Parking	Building 1200	Old Courthouse	Courthouse Annex
<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>	\$5,030,432	\$7,887	\$10,443	-	\$3,324	\$281,860	\$42,066
Equipment	<i>DISA</i>	-						
Transfers In	<i>DISA</i>	-						
SALARIES & WAGES	<i>PROP</i>	-	-	-	-	-	-	-
Transfers Out	<i>DISA</i>	-						
<b>Services and Supplies Subtotal</b>		\$5,030,432	\$7,887	\$10,443	-	\$3,324	\$281,860	\$42,066
<b>Cost Adjustments</b>								
Equipment	<i>DISA</i>	-						
Revenue	<i>ADJP</i>	(\$7)	-	-	-	-	-	-
Transfers In	<i>DISA</i>	-						
Transfers Out	<i>DISA</i>	-						
<b>Cost Adjustments Subtotal</b>		(\$7)	-	-	-	-	-	-
<b>Reallocate Admin</b>			\$172	\$228	-	\$73	\$6,149	\$918
<b>Functional Costs</b>		\$5,030,425	\$8,059	\$10,671	-	\$3,397	\$288,009	\$42,984

Maintenance Projects  
Schedule 11.4

Schedule of costs to be allocated (continued)

		Amount	Paso Health Facility	North County	Maint Projects	Longbranch
<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>	\$5,030,432	-	-	\$2,640,069	-
Equipment	<i>DISA</i>	-				
Transfers In	<i>DISA</i>	-				
SALARIES & WAGES	<i>PROP</i>	-	-	-	-	-
Transfers Out	<i>DISA</i>	-				
<b>Services and Supplies Subtotal</b>		\$5,030,432	-	-	\$2,640,069	-
<b>Cost Adjustments</b>						
Equipment	<i>DISA</i>	-				
Revenue	<i>ADJP</i>	(\$7)	-	-	-	-
Transfers In	<i>DISA</i>	-				
Transfers Out	<i>DISA</i>	-				
<b>Cost Adjustments Subtotal</b>		(\$7)	-	-	-	-
<b>Reallocate Admin</b>			-	-	\$57,597	-
<b>Functional Costs</b>		\$5,030,425	-	-	\$2,697,666	-

Maintenance Projects  
Schedule 11.5

Service to Service Costs

Department	First Incoming	Second Incoming	New Government Center	New Courthouse	Health Campus	Sierra Way	Kimball Building
104-County Administrative Office	\$6,222	\$6,383	\$2,209	\$130	\$130	-	-
113-Facilities Management	\$32,392	\$2,371	\$6,092	\$358	\$358	-	-
114-Information Technology Department (ITD)	\$54,249	\$6,827	\$10,704	\$630	\$630	-	-
116-Central Services	\$28,982	\$1,250	\$5,298	\$312	\$312	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$33,853	\$30	\$5,938	\$349	\$349	-	-
<b>Subtotals</b>	<b>\$155,697</b>	<b>\$16,860</b>	<b>\$30,242</b>	<b>\$1,779</b>	<b>\$1,779</b>	<b>-</b>	<b>-</b>
<b>Functional Costs</b>	<b>\$5,030,425</b>		<b>\$756,487</b>	<b>\$668,579</b>	<b>\$92,737</b>	<b>\$119,526</b>	<b>\$342,312</b>
<b>Total Allocated Costs</b>	<b>\$5,202,982</b>		<b>\$786,729</b>	<b>\$670,358</b>	<b>\$94,516</b>	<b>\$119,526</b>	<b>\$342,312</b>



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

**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	\$6,222	\$6,383	-	-	-	-	-
113-Facilities Management	\$32,392	\$2,371	-	-	-	-	-
114-Information Technology Department (ITD)	\$54,249	\$6,827	-	-	-	-	-
116-Central Services	\$28,982	\$1,250	-	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$33,853	\$30	-	-	-	-	-
<b>Subtotals</b>	<b>\$155,697</b>	<b>\$16,860</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Functional Costs</b>	<b>\$5,030,425</b>		<b>\$8,059</b>	<b>\$10,671</b>		<b>\$3,397</b>	<b>\$288,009</b>
<b>Total Allocated Costs</b>	<b>\$5,202,982</b>		<b>\$8,059</b>	<b>\$10,671</b>		<b>\$3,397</b>	<b>\$288,009</b>

Maintenance Projects  
Schedule 11.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Courthouse Annex	Paso Health Facility	North County	Maint Projects	Longbranch
104-County Administrative Office	\$6,222	\$6,383	\$130	\$390	-	\$9,616	-
113-Facilities Management	\$32,392	\$2,371	\$358	\$1,075	-	\$26,520	-
114-Information Technology Department (ITD)	\$54,249	\$6,827	\$630	\$1,889	-	\$46,594	-
116-Central Services	\$28,982	\$1,250	\$312	\$935	-	\$23,063	-
117-Auditor-Controller-Treasurer-Tax Collector	\$33,853	\$30	\$349	\$1,048	-	\$25,849	-
<b>Subtotals</b>	<b>\$155,697</b>	<b>\$16,860</b>	<b>\$1,779</b>	<b>\$5,337</b>	<b>-</b>	<b>\$131,642</b>	<b>-</b>
<b>Functional Costs</b>	<b>\$5,030,425</b>		<b>\$42,984</b>			<b>\$2,697,666</b>	
<b>Total Allocated Costs</b>	<b>\$5,202,982</b>		<b>\$44,763</b>	<b>\$5,337</b>		<b>\$2,829,308</b>	

Maintenance Projects  
Schedule 11.6.1

Detail Allocation - New Government Center

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	8,563.0	8.716%	\$68,315	-	\$68,315	-	\$68,315
111-County Counsel	9,489.0	9.659%	\$75,702	-	\$75,702	-	\$75,702
112-Human Resources	8,049.0	8.193%	\$64,214	-	\$64,214	-	\$64,214
113-Facilities Management	1,146.0	1.166%	\$9,143	-	\$9,143	-	\$9,143
116-Central Services	1,802.0	1.834%	\$14,376	-	\$14,376	-	\$14,376
117-Auditor-Controller-Treasurer-Tax Collector	22,369.0	22.769%	\$178,458	-	\$178,458	-	\$178,458
100-Board of Supervisors	12,012.0	12.227%	\$95,831	-	\$95,831	\$758	\$96,589
109-Assessor	21,742.0	22.131%	\$173,456	-	\$173,456	\$1,372	\$174,828
110-Clerk	11,535.0	11.741%	\$92,025	-	\$92,025	\$728	\$92,753
138-Emergency Services	1,536.0	1.563%	\$12,254	-	\$12,254	\$97	\$12,351
<b>Subtotals</b>	<b>98,243.0</b>	<b>100.000%</b>	<b>\$783,774</b>	<b>-</b>	<b>\$783,774</b>	<b>\$2,955</b>	<b>\$786,729</b>
<b>Direct Billed</b>						<b>-</b>	<b>-</b>
<b>Total Full Functional Cost</b>					<b>\$783,774</b>		<b>\$786,729</b>

Allocation Basis: Square Footage

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
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Maintenance Projects  
 Schedule 11.6.2

Detail Allocation - New Courthouse

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	406.0	0.569%	\$3,810	-	\$3,810	-	\$3,810
116-Central Services	8,563.0	11.991%	\$80,359	-	\$80,359	-	\$80,359
999-Other	62,445.0	87.441%	\$586,014	(\$48,781)	\$537,233	\$174	\$537,407
<b>Subtotals</b>	<b>71,414.0</b>	<b>100.000%</b>	<b>\$670,184</b>	<b>(\$48,781)</b>	<b>\$621,403</b>	<b>\$174</b>	<b>\$621,577</b>
<b>Direct Billed</b>					<b>\$48,781</b>		<b>\$48,781</b>
<b>Total Full Functional Cost</b>					<b>\$670,184</b>		<b>\$670,358</b>

Allocation Basis: Square Footage

Maintenance Projects  
Schedule 11.6.3

Detail Allocation - Health Campus

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
137-Animal Services	517.0	0.687%	\$648	-	\$648	\$1	\$649
160-Public Health	21,211.0	28.177%	\$26,582	-	\$26,582	\$49	\$26,631
166-Behavioral Health	44,715.0	59.399%	\$56,038	-	\$56,038	\$103	\$56,142
375-Driving Under the Influence	1,646.0	2.187%	\$2,063	-	\$2,063	\$4	\$2,067
999-Other	7,190.0	9.551%	\$9,011	-	\$9,011	\$17	\$9,027
2nd Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
<b>Subtotals</b>	<b>75,279.0</b>	<b>100.000%</b>	<b>\$94,342</b>	<b>-</b>	<b>\$94,342</b>	<b>\$174</b>	<b>\$94,516</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$94,342</b>		<b>\$94,516</b>

Allocation Basis: Square Footage

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

Maintenance Projects  
Schedule 11.6.4

Detail Allocation - Sierra Way

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
141-Ag Commissioner	10,858.0	53.715%	\$64,204	-	\$64,204	\$0	\$64,204
160-Public Health	5,961.0	29.489%	\$35,248	-	\$35,248	\$0	\$35,248
215-Farm Advisor	1,494.0	7.391%	\$8,834	-	\$8,834	\$0	\$8,834
999-Other	1,901.0	9.404%	\$11,241	-	\$11,241	\$0	\$11,241
2nd Alloc Remains	-	0.000%	-	-	-	\$0	\$0
<b>Subtotals</b>	<b>20,214.0</b>	<b>100.000%</b>	<b>\$119,526</b>	<b>-</b>	<b>\$119,526</b>	<b>\$0</b>	<b>\$119,526</b>
<i>Direct Billed</i>					-		-
<b>Total Full Functional Cost</b>					<b>\$119,526</b>		<b>\$119,526</b>

Allocation Basis: Square Footage

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

Maintenance Projects  
Schedule 11.6.5

Detail Allocation - Kimball Building

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	120.0	0.661%	\$2,262	-	\$2,262	-	\$2,262
113-Facilities Management	1,651.0	9.091%	\$31,119	-	\$31,119	-	\$31,119
117-Auditor-Controller-Treasurer-Tax Collector	1,874.0	10.319%	\$35,322	-	\$35,322	-	\$35,322
305-Parks	3,119.0	17.174%	\$58,789	-	\$58,789	(\$0)	\$58,789
405-Public Works	5,941.0	32.713%	\$111,980	-	\$111,980	(\$0)	\$111,980
999-Other	3,544.0	19.514%	\$66,800	-	\$66,800	(\$0)	\$66,800
222-Regional Parks	1,912.0	10.528%	\$36,039	-	\$36,039	(\$0)	\$36,039
<b>Subtotals</b>	<b>18,161.0</b>	<b>100.000%</b>	<b>\$342,312</b>	<b>-</b>	<b>\$342,312</b>	<b>(\$0)</b>	<b>\$342,312</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$342,312</b>		<b>\$342,312</b>

Allocation Basis: Square Footage

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

Maintenance Projects  
 Schedule 11.6.6

Detail Allocation - Atascadero Hospital

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
160-Public Health	1,873.0	12.626%	\$1,018	-	\$1,018	(\$0)	\$1,018
166-Behavioral Health	11,225.0	75.671%	\$6,098	-	\$6,098	(\$0)	\$6,098
999-Other	1,736.0	11.703%	\$943	-	\$943	(\$0)	\$943
<b>Subtotals</b>	<b>14,834.0</b>	<b>100.000%</b>	<b>\$8,059</b>	<b>-</b>	<b>\$8,059</b>	<b>(\$0)</b>	<b>\$8,059</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$8,059</b>		<b>\$8,059</b>

Allocation Basis: Square Footage



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

Maintenance Projects  
 Schedule 11.6.7

Detail Allocation - County Bank Building

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
116-Central Services	4,148.0	49.623%	\$5,295	-	\$5,295	-	\$5,295
405-Public Works	4,211.0	50.377%	\$5,376	-	\$5,376	-	\$5,376
<b>Subtotals</b>	<b>8,359.0</b>	<b>100.000%</b>	<b>\$10,671</b>	<b>-</b>	<b>\$10,671</b>	<b>-</b>	<b>\$10,671</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$10,671</b>		<b>\$10,671</b>

Allocation Basis: Square Footage

Maintenance Projects  
Schedule 11.6.8

Detail Allocation - Monterey Parking

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

Maintenance Projects  
 Schedule 11.6.9

Detail Allocation - Building 1200

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
111-County Counsel	335.0	0.668%	\$23	-	\$23	-	\$23
112-Human Resources	117.0	0.233%	\$8	-	\$8	-	\$8
113-Facilities Management	26,376.0	52.628%	\$1,788	-	\$1,788	-	\$1,788
114-Information Technology Department (ITD)	783.0	1.562%	\$53	-	\$53	-	\$53
117-Auditor-Controller-Treasurer-Tax Collector	3,211.0	6.407%	\$218	-	\$218	-	\$218
109-Assessor	386.0	0.770%	\$26	-	\$26	\$0	\$26
110-Clerk	5,647.0	11.267%	\$383	-	\$383	\$0	\$383
132-District Attorney	923.0	1.842%	\$63	-	\$63	\$0	\$63
136-Sheriff	353.0	0.704%	\$24	-	\$24	\$0	\$24
137-Animal Services	254.0	0.507%	\$17	-	\$17	\$0	\$17
138-Emergency Services	2,915.0	5.816%	\$198	-	\$198	\$0	\$198
139-Probation	293.0	0.585%	\$20	-	\$20	\$0	\$20
142-Planning	619.0	1.235%	\$42	-	\$42	\$0	\$42
377-Library	3,040.0	6.066%	\$206	-	\$206	\$0	\$206
405-Public Works	1,048.0	2.091%	\$71	-	\$71	\$0	\$71
999-Other	3,818.0	7.618%	\$259	-	\$259	\$0	\$259
<b>Subtotals</b>	<b>50,118.0</b>	<b>100.000%</b>	<b>\$3,397</b>	<b>-</b>	<b>\$3,397</b>	<b>\$0</b>	<b>\$3,397</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$3,397</b>		<b>\$3,397</b>

Allocation Basis: Square Footage

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

Maintenance Projects  
Schedule 11.6.10

Detail Allocation - Old Courthouse

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	1,710.0	2.554%	\$7,354	-	\$7,354	-	\$7,354
114-Information Technology Department (ITD)	25,125.0	37.519%	\$108,058	-	\$108,058	-	\$108,058
132-District Attorney	1,306.0	1.950%	\$5,617	-	\$5,617	-	\$5,617
142-Planning	19,676.0	29.382%	\$84,623	-	\$84,623	-	\$84,623
405-Public Works	19,149.0	28.595%	\$82,357	-	\$82,357	-	\$82,357
999-Other	-	0.000%	-	(\$207,915)	(\$207,915)	-	(\$207,915)
<b>Subtotals</b>	<b>66,966.0</b>	<b>100.000%</b>	<b>\$288,009</b>	<b>(\$207,915)</b>	<b>\$80,094</b>	<b>-</b>	<b>\$80,094</b>
<b>Direct Billed</b>					<b>\$207,915</b>		<b>\$207,915</b>
<b>Total Full Functional Cost</b>					<b>\$288,009</b>		<b>\$288,009</b>

Allocation Basis: Square Footage

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

Maintenance Projects  
 Schedule 11.6.11

Detail Allocation - Courthouse Annex

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
132-District Attorney	33,948.0	63.245%	\$28,200	-	\$28,200	\$110	\$28,310
136-Sheriff	1,583.0	2.949%	\$1,315	-	\$1,315	\$5	\$1,320
139-Probation	1,702.0	3.171%	\$1,414	-	\$1,414	\$6	\$1,419
142-Planning	7,956.0	14.822%	\$6,609	-	\$6,609	\$26	\$6,635
405-Public Works	4,424.0	8.242%	\$3,675	-	\$3,675	\$14	\$3,689
999-Other	4,064.0	7.571%	\$3,376	(\$11,305)	(\$7,929)	\$13	(\$7,916)
<b>Subtotals</b>	<b>53,677.0</b>	<b>100.000%</b>	<b>\$44,589</b>	<b>(\$11,305)</b>	<b>\$33,284</b>	<b>\$174</b>	<b>\$33,458</b>
<b>Direct Billed</b>					<b>\$11,305</b>		<b>\$11,305</b>
<b>Total Full Functional Cost</b>					<b>\$44,589</b>		<b>\$44,763</b>

Allocation Basis: Square Footage

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

Maintenance Projects  
 Schedule 11.6.12

Detail Allocation - Paso Health Facility

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
160-Public Health	4,391.0	100.000%	\$4,815	-	\$4,815	\$521	\$5,337
<b>Subtotals</b>	<b>4,391.0</b>	<b>100.000%</b>	<b>\$4,815</b>	<b>-</b>	<b>\$4,815</b>	<b>\$521</b>	<b>\$5,337</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$4,815</b>		<b>\$5,337</b>

Allocation Basis: Square Footage

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

Maintenance Projects  
 Schedule 11.6.13

Detail Allocation - North County

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
109-Assessor	4,655.0	22.515%	-	-	-	-	-
110-Clerk	200.0	0.967%	-	-	-	-	-
142-Planning	1,796.0	8.687%	-	-	-	-	-
377-Library	14,024.0	67.831%	-	-	-	-	-
<b>Subtotals</b>	<b>20,675.0</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  
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Maintenance Projects  
Schedule 11.6.14

Detail Allocation - Maint Projects

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	451,172.0	17.089%	\$481,314	-	\$481,314	-	\$481,314
114-Information Technology Department (ITD)	15,321.0	0.580%	\$16,345	-	\$16,345	-	\$16,345
116-Central Services	121,570.0	4.605%	\$129,692	-	\$129,692	-	\$129,692
131-Grand Jury	7,250.0	0.275%	\$7,734	-	\$7,734	\$45	\$7,780
132-District Attorney	176,336.0	6.679%	\$188,117	-	\$188,117	\$1,105	\$189,222
136-Sheriff	468,687.0	17.753%	\$499,999	-	\$499,999	\$2,938	\$502,937
139-Probation	261,300.0	9.897%	\$278,757	-	\$278,757	\$1,638	\$280,395
140-County Fire	54,499.0	2.064%	\$58,140	-	\$58,140	\$342	\$58,482
160-Public Health	48,596.0	1.841%	\$51,843	-	\$51,843	\$305	\$52,147
166-Behavioral Health	142,980.0	5.416%	\$152,532	(\$72,500)	\$80,032	\$896	\$80,928
180-Social Services	22,544.0	0.854%	\$24,050	-	\$24,050	\$141	\$24,191
186-Veteran's Services	19,420.0	0.736%	\$20,717	-	\$20,717	\$122	\$20,839
245-Roads	109,228.0	4.137%	\$116,525	-	\$116,525	\$685	\$117,210
305-Parks	54,541.0	2.066%	\$58,185	-	\$58,185	\$342	\$58,527
377-Library	110,640.0	4.191%	\$118,032	(\$10,160)	\$107,872	\$694	\$108,565
405-Public Works	411,451.0	15.585%	\$438,939	(\$150,000)	\$288,939	\$2,579	\$291,518
407-Fleet	161,279.0	6.109%	\$172,054	-	\$172,054	\$1,011	\$173,065
427-Golf Courses	1,824.0	0.069%	\$1,946	-	\$1,946	\$11	\$1,957
999-Other	1,431.0	0.054%	\$1,527	-	\$1,527	\$9	\$1,536
2nd Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
<b>Subtotals</b>	<b>2,640,069.0</b>	<b>100.000%</b>	<b>\$2,816,445</b>	<b>(\$232,660)</b>	<b>\$2,583,785</b>	<b>\$12,862</b>	<b>\$2,596,648</b>
<b>Direct Billed</b>					<b>\$232,660</b>		<b>\$232,660</b>
<b>Total Full Functional Cost</b>					<b>\$2,816,445</b>		<b>\$2,829,308</b>

Allocation Basis: Actual Costs



Maintenance Projects  
 Schedule 11.6.15

Detail Allocation - Longbranch

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
139-Probation	566.0	7.714%	-	-	-	-	-
166-Behavioral Health	5,823.0	79.365%	-	-	-	-	-
375-Driving Under the Influence	948.0	12.921%	-	-	-	-	-
<b>Subtotals</b>	<b>7,337.0</b>	<b>100.000%</b>	-	-	-	-	-
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>							

Allocation Basis: Square Footage

Maintenance Projects  
Schedule 11.7

Summary of Allocated Costs

Department	Total	New Government Center	New Courthouse	Health Campus	Sierra Way	Kimball Building	Atascadero Hospital
104-County Administrative Office	\$549,628	\$68,315	-	-	-	-	-
111-County Counsel	\$75,725	\$75,702	-	-	-	-	-
112-Human Resources	\$66,484	\$64,214	-	-	-	\$2,262	-
113-Facilities Management	\$49,404	\$9,143	-	-	-	\$31,119	-
114-Information Technology Department (ITD)	\$128,266	-	\$3,810	-	-	-	-
116-Central Services	\$229,723	\$14,376	\$80,359	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$213,998	\$178,458	-	-	-	\$35,322	-
<b>Subtotal for CSD</b>	<b>\$1,313,228</b>	<b>\$410,208</b>	<b>\$84,169</b>	-	-	<b>\$68,704</b>	-
100-Board of Supervisors	\$96,589	\$96,589	-	-	-	-	-
109-Assessor	\$174,854	\$174,828	-	-	-	-	-
110-Clerk	\$93,136	\$92,753	-	-	-	-	-
131-Grand Jury	\$7,780	-	-	-	-	-	-
132-District Attorney	\$223,211	-	-	-	-	-	-
136-Sheriff	\$504,281	-	-	-	-	-	-
137-Animal Services	\$666	-	-	\$649	-	-	-
138-Emergency Services	\$12,549	\$12,351	-	-	-	-	-
139-Probation	\$281,834	-	-	-	-	-	-
140-County Fire	\$58,482	-	-	-	-	-	-
141-Ag Commissioner	\$64,204	-	-	-	\$64,204	-	-
142-Planning	\$91,300	-	-	-	-	-	-
160-Public Health	\$120,380	-	-	\$26,631	\$35,248	-	\$1,018
166-Behavioral Health	\$143,168	-	-	\$56,142	-	-	\$6,098
180-Social Services	\$24,191	-	-	-	-	-	-
186-Veteran's Services	\$20,839	-	-	-	-	-	-
215-Farm Advisor	\$8,834	-	-	-	\$8,834	-	-
245-Roads	\$117,210	-	-	-	-	-	-
305-Parks	\$117,316	-	-	-	-	\$58,789	-

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN**  
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**Maintenance Projects**  
**Schedule 11.7**

**Summary of Allocated Costs (continued)**

Department	Total	New Government						Atascadero Hospital
		Center	New Courthouse	Health Campus	Sierra Way	Kimball Building		
375-Driving Under the Influence	\$2,067	-	-	\$2,067	-	-	-	
377-Library	\$108,771	-	-	-	-	-	-	
405-Public Works	\$494,991	-	-	-	-	\$111,980	-	
407-Fleet	\$173,065	-	-	-	-	-	-	
427-Golf Courses	\$1,957	-	-	-	-	-	-	
999-Other	\$411,381	-	\$537,407	\$9,027	\$11,241	\$66,800	\$943	
222-Regional Parks	\$36,039	-	-	-	-	\$36,039	-	
2nd Alloc Remains	(\$0)	-	-	(\$0)	\$0	-	-	
<b>Totals</b>	<b>\$4,702,321</b>	<b>\$786,729</b>	<b>\$621,577</b>	<b>\$94,516</b>	<b>\$119,526</b>	<b>\$342,312</b>	<b>\$8,059</b>	
<b>Direct Billed</b>	<b>\$500,661</b>	<b>-</b>	<b>\$48,781</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Full Functional Cost</b>	<b>\$5,202,982</b>	<b>\$786,729</b>	<b>\$670,358</b>	<b>\$94,516</b>	<b>\$119,526</b>	<b>\$342,312</b>	<b>\$8,059</b>	
<b>Less Direct Billed</b>	<b>(\$500,661)</b>	<b>-</b>	<b>(\$48,781)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Less CSD Amounts</b>	<b>(\$1,313,228)</b>	<b>(\$410,208)</b>	<b>(\$84,169)</b>	<b>-</b>	<b>-</b>	<b>(\$68,704)</b>	<b>-</b>	
<b>Total Receiving Department Allocation</b>	<b>\$3,389,093</b>	<b>\$376,520</b>	<b>\$537,407</b>	<b>\$94,516</b>	<b>\$119,526</b>	<b>\$273,608</b>	<b>\$8,059</b>	

Maintenance Projects  
Schedule 11.7

Summary of Allocated Costs (continued)

Department	Total	County Bank Building	Monterey Parking	Building 1200	Old Courthouse	Courthouse Annex	Paso Health Facility
104-County Administrative Office	\$549,628	-	-	-	-	-	-
111-County Counsel	\$75,725	-	-	\$23	-	-	-
112-Human Resources	\$66,484	-	-	\$8	-	-	-
113-Facilities Management	\$49,404	-	-	\$1,788	\$7,354	-	-
114-Information Technology Department (ITD)	\$128,266	-	-	\$53	\$108,058	-	-
116-Central Services	\$229,723	\$5,295	-	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$213,998	-	-	\$218	-	-	-
<b>Subtotal for CSD</b>	<b>\$1,313,228</b>	<b>\$5,295</b>	<b>-</b>	<b>\$2,089</b>	<b>\$115,413</b>	<b>-</b>	<b>-</b>
100-Board of Supervisors	\$96,589	-	-	-	-	-	-
109-Assessor	\$174,854	-	-	\$26	-	-	-
110-Clerk	\$93,136	-	-	\$383	-	-	-
131-Grand Jury	\$7,780	-	-	-	-	-	-
132-District Attorney	\$223,211	-	-	\$63	\$5,617	\$28,310	-
136-Sheriff	\$504,281	-	-	\$24	-	\$1,320	-
137-Animal Services	\$666	-	-	\$17	-	-	-
138-Emergency Services	\$12,549	-	-	\$198	-	-	-
139-Probation	\$281,834	-	-	\$20	-	\$1,419	-
140-County Fire	\$58,482	-	-	-	-	-	-
141-Ag Commissioner	\$64,204	-	-	-	-	-	-
142-Planning	\$91,300	-	-	\$42	\$84,623	\$6,635	-
160-Public Health	\$120,380	-	-	-	-	-	\$5,337
166-Behavioral Health	\$143,168	-	-	-	-	-	-
180-Social Services	\$24,191	-	-	-	-	-	-
186-Veteran's Services	\$20,839	-	-	-	-	-	-
215-Farm Advisor	\$8,834	-	-	-	-	-	-
245-Roads	\$117,210	-	-	-	-	-	-
305-Parks	\$117,316	-	-	-	-	-	-

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN**  
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**Maintenance Projects**  
**Schedule 11.7**

**Summary of Allocated Costs (continued)**

Department	Total	County Bank Building	Monterey Parking	Building 1200	Old Courthouse	Courthouse Annex	Paso Health Facility
375-Driving Under the Influence	\$2,067	-	-	-	-	-	-
377-Library	\$108,771	-	-	\$206	-	-	-
405-Public Works	\$494,991	\$5,376	-	\$71	\$82,357	\$3,689	-
407-Fleet	\$173,065	-	-	-	-	-	-
427-Golf Courses	\$1,957	-	-	-	-	-	-
999-Other	\$411,381	-	-	\$259	(\$207,915)	(\$7,916)	-
222-Regional Parks	\$36,039	-	-	-	-	-	-
2nd Alloc Remains	(\$0)	-	-	-	-	-	-
<b>Totals</b>	<b>\$4,702,321</b>	<b>\$10,671</b>	<b>-</b>	<b>\$3,397</b>	<b>\$80,094</b>	<b>\$33,458</b>	<b>\$5,337</b>
<b>Direct Billed</b>	<b>\$500,661</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$207,915</b>	<b>\$11,305</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$5,202,982</b>	<b>\$10,671</b>	<b>-</b>	<b>\$3,397</b>	<b>\$288,009</b>	<b>\$44,763</b>	<b>\$5,337</b>
<b>Less Direct Billed</b>	<b>(\$500,661)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$207,915)</b>	<b>(\$11,305)</b>	<b>-</b>
<b>Less CSD Amounts</b>	<b>(\$1,313,228)</b>	<b>(\$5,295)</b>	<b>-</b>	<b>(\$2,089)</b>	<b>(\$115,413)</b>	<b>-</b>	<b>-</b>
<b>Total Receiving Department Allocation</b>	<b>\$3,389,093</b>	<b>\$5,376</b>	<b>-</b>	<b>\$1,308</b>	<b>(\$35,319)</b>	<b>\$33,458</b>	<b>\$5,337</b>

Maintenance Projects  
Schedule 11.7

Summary of Allocated Costs (continued)

Department	Total	North County	Maint Projects	Longbranch
104-County Administrative Office	\$549,628	-	\$481,314	-
111-County Counsel	\$75,725	-	-	-
112-Human Resources	\$66,484	-	-	-
113-Facilities Management	\$49,404	-	-	-
114-Information Technology Department (ITD)	\$128,266	-	\$16,345	-
116-Central Services	\$229,723	-	\$129,692	-
117-Auditor-Controller-Treasurer-Tax Collector	\$213,998	-	-	-
<b>Subtotal for CSD</b>	<b>\$1,313,228</b>	-	<b>\$627,350</b>	-
100-Board of Supervisors	\$96,589	-	-	-
109-Assessor	\$174,854	-	-	-
110-Clerk	\$93,136	-	-	-
131-Grand Jury	\$7,780	-	\$7,780	-
132-District Attorney	\$223,211	-	\$189,222	-
136-Sheriff	\$504,281	-	\$502,937	-
137-Animal Services	\$666	-	-	-
138-Emergency Services	\$12,549	-	-	-
139-Probation	\$281,834	-	\$280,395	-
140-County Fire	\$58,482	-	\$58,482	-
141-Ag Commissioner	\$64,204	-	-	-
142-Planning	\$91,300	-	-	-
160-Public Health	\$120,380	-	\$52,147	-
166-Behavioral Health	\$143,168	-	\$80,928	-
180-Social Services	\$24,191	-	\$24,191	-
186-Veteran's Services	\$20,839	-	\$20,839	-
215-Farm Advisor	\$8,834	-	-	-
245-Roads	\$117,210	-	\$117,210	-
305-Parks	\$117,316	-	\$58,527	-

Maintenance Projects  
Schedule 11.7

Summary of Allocated Costs (continued)

Department	Total	North County	Maint Projects	Longbranch
375-Driving Under the Influence	\$2,067	-	-	-
377-Library	\$108,771	-	\$108,565	-
405-Public Works	\$494,991	-	\$291,518	-
407-Fleet	\$173,065	-	\$173,065	-
427-Golf Courses	\$1,957	-	\$1,957	-
999-Other	\$411,381	-	\$1,536	-
222-Regional Parks	\$36,039	-	-	-
2nd Alloc Remains	(\$0)	-	(\$0)	-
<b>Totals</b>	<b>\$4,702,321</b>	<b>-</b>	<b>\$2,596,648</b>	<b>-</b>
<b>Direct Billed</b>	<b>\$500,661</b>	<b>-</b>	<b>\$232,660</b>	<b>-</b>
<b>Total Full Functional Cost</b>	<b>\$5,202,982</b>	<b>-</b>	<b>\$2,829,308</b>	<b>-</b>
<b>Less Direct Billed</b>	<b>(\$500,661)</b>	<b>-</b>	<b>(\$232,660)</b>	<b>-</b>
<b>Less CSD Amounts</b>	<b>(\$1,313,228)</b>	<b>-</b>	<b>(\$627,350)</b>	<b>-</b>
<b>Total Receiving Department Allocation</b>	<b>\$3,389,093</b>	<b>-</b>	<b>\$1,969,298</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 2017-2018	ACQUISITIONS DURING FISCAL 2018-2019	DISPOSALS DURING FISCAL 2018-2019	RECLASSIFICATIONS DURING FISCAL 2018-2019	DEPRECIABLE BUILDINGS FYE 2018-2019
Multiple Use Buildings	63,504,921	704,153.17			64,209,073
Single Department Use Buildings	55,743,973	1,919,849			57,663,821
Vacant Libraries	275,493		275,493		-
Leased to Tenants	1,393,886				1,393,885
Enterprise and ISF	40,931,229	4,449,023			45,380,252
Other Funded, Department Owned	17,477,538				17,477,538
Social Services Building	6,666,860				6,666,860
Grant and Public Facilities Fees Funding	57,192,399		2,880,910		54,311,489
	<u>243,186,299</u>	<u>6,368,872</u>	<u>3,156,403</u>		<u>247,102,919</u>
<b>Structures</b>					
Single Department	8,790,627	54,476		(360,046)	8,485,057
Enterprise and ISF	80,207,525	713,371			80,920,896
Not Included in CCAP (Other funded)	22,264,117	-		360,046	22,624,163
	<u>111,262,269</u>	<u>767,847</u>	<u>-</u>	<u>-</u>	<u>112,030,116</u>



For the New Government Center, interest expense and issuance costs have been added to depreciation for allocation to the departments occupying the building. The total amount allocated in 2018-2019 is \$1,276,837 which includes depreciation (\$710,660) plus interest (\$566,177) and issuance costs (\$4,552). Please see Appendix C-2 for a schedule with calculations.

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

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

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

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

Not Allowed

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

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

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

Employee Benefits

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

Specific Policies

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

Property Insurance

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

Workers' Comp

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

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

The reserve categories for each of the four self-insurance trust funds as of June 30, 2019 are as follows:

<u>Trust</u>	<u>Insured</u>	<u>IBNR/Claims Payable</u>	<u>Reserve Category Catastrophic</u>
1. Self-insured Liability	2,397,520	1,120,480	2,230,777
2. Workers' Compensation	13,417,821	2,632,179	3,828,294
3. Unemployment Insurance	104,410	-0-	-0-
4. Dental Plan	527,358	-0-	-0-

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

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

SAN LUIS OBISPO COUNTY, CALIFORNIA

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

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

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

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

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

Legal Services

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



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

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

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

Not Allowed

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

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

Not Allowed

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

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

Not Allowed

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

## SAN LUIS OBISPO COUNTY, CALIFORNIA

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

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

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

Enterprise Financial System

This service is provided to all County departments, as well as all special districts. The cost of the annual audit in the amount of \$102,000, which was paid from the Board of Supervisor's budget, has been added to this function.

Audit and Special Services

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

Warrant Reconciliation

The Treasurer receives all monies belonging to the County, County School Districts, and Special Districts for which the County Auditor-Controller-Treasurer-Tax Collector is ex-officio Treasurer and makes disbursements of money. The cost of this service is allowable for plan purposes and is allocated based on the number of warrants. Activity charges by bank accounts and offset by maintaining compensating cash balances in the accounts, are allowable costs for plan purposes. The cost of this service was determined based on the segregated cost reflected in the County's project cost accounting system. The amount for Fiscal Year 2018-2019 was \$60,984.

Not Allowed

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

**San Luis Obispo County  
Space Utilization Report  
As of 6/30/2019**

Asset No	Org	Description Square Ft	Percent	Total Square Footage
		<b>New Government Center 1055 Monterey</b>		<b>98,243</b>
	100	12,012	12.23%	
	104	8,563	8.72%	
	105	0	0.00%	
	109	21,742	22.13%	
	110	11,535	11.74%	
	111	9,489	9.66%	
	112	8,049	8.19%	
	113	1,146	1.17%	
	116	1,802	1.83%	
	117	22,369	22.77%	
	138	1,536	1.56%	
	NA	0	0.00%	
<b>Total</b>		<b>98,243</b>	<b>100.00%</b>	
		<b>Old County Courthouse 976 Osos</b>		<b>66,966</b>
	113	1,710	9.86%	
	114	25,125	32.88%	
	132	1,306	1.86%	
	142	19,676	28.07%	
	405	19,149	27.33%	
<b>Total</b>		<b>66,966</b>	<b>100.00%</b>	
		<b>Courthouse Annex 1035 Palm St</b>		<b>53,677</b>
	132	33,948	63.24%	
	136	1,583	2.95%	
	139	1,702	3.17%	
	142	7,956	14.82%	
	405	4,424	8.24%	
	999	4,064	7.57%	
<b>Total</b>		<b>53,677</b>	<b>100.00%</b>	
<b>068</b>		<b>2156 Sierra Way</b>		<b>20,214</b>
	141	10,858	53.72%	
	160	5,961	29.49%	
	215	1,494	7.39%	
	999	1,901	9.40%	
<b>Total</b>		<b>20,214</b>	<b>90.60%</b>	

**San Luis Obispo County  
Space Utilization Report  
As of 6/30/2019**

Asset No	Org	Description Square Ft	Percent	Total Square Footage
		<b>Government Center Bldg 1050 Monterey St.</b>		<b>71,414</b>
	114	406	0.57%	
	116	8,563	11.99%	
	999	62,445	87.44%	
<b>Total</b>		71,414	100.00%	
		<b>Health Complex</b>		<b>75,279</b>
	137	517	0.69%	
	160	21,211	28.18%	
	166	44,715	59.40%	
	375	1,646	2.19%	
	999	7,190	9.55%	
<b>Total</b>		75,279	100.01%	
<b>Total</b>	160	<b>Paso Robles Health Facility</b> 4,391	100.00%	<b>4,391</b>
		<b>Building 1200 Kansas Ave</b>		<b>50,118</b>
	109	386	0.77%	
	110	5,647	11.27%	
	111	335	0.67%	
	112	117	0.23%	
	113	26,376	52.63%	
	114	783	1.56%	
	117	3,211	6.41%	
	132	923	1.84%	
	136	353	0.70%	
	137	254	0.51%	
	138	2,915	5.82%	
	139	293	0.58%	
	142	619	1.24%	
	377	3,040	6.07%	
	405	1,048	2.09%	
	999	3,818	7.62%	
<b>Total</b>		50,118	100.00%	



**San Luis Obispo County  
Space Utilization Report  
As of 6/30/2019**

Asset No	Org	Description Square Ft	Percent	Total Square Footage
		<b>Atascadero Clinic 5575 Capistrano</b>		<b>14,834</b>
	160	1,873	12.63%	
	161	11,225	75.67%	
	305	1,736	11.70%	
<b>Total</b>		14,834	100.00%	
		<b>County Bank 1088 Higuera</b>		<b>8,359</b>
	116	4,148	49.62%	
	405	4,211	50.38%	
<b>Total</b>		8,359	100.00%	
		<b>Kimball Building</b>		<b>18,161</b>
	105	120	0.66%	
	117	1,874	10.32%	
	113	1,651	9.09%	
	222	1,912	10.53%	
	305	3,119	17.17%	
	405	5,941	32.71%	
	999	3,544	19.51%	
<b>Total</b>		18,161	100.00%	
		<b>North County One Stop Shop (For Maint/Janitorial services allocation)</b>		<b>20,675</b>
	109	4,655	22.52%	
	110	200	0.97%	
	142	1,796	8.69%	
	377	14,024	67.83%	
<b>Total</b>		20,675	100.00%	
		<b>Longbranch Ave. Grover Beach (For Maint/Janitorial services allocation)</b>		<b>7,337</b>
	139	566	7.72%	
	166	5,823	81.92%	
	375	948	10.36%	
<b>Total</b>		7,337	100.00%	

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

	NEW GOV'T CENTER	OLD COURTHOUSE	COURTHOUSE ANNEX	HEALTH CAMPUS	SIERRA WAY	NEW COURTHOUSE	ATASCADERO HOSPITAL	COUNTY BANK BLDG	KIMBALL BLDG	PASO HEALTH FACILITY	NORTH COUNTY ONE STOP SHOP	TOTAL ALL BUILDINGS
BUILDING COSTS AT JUNE 30, 2017	35,106,021	5,776,606	0	9,670,957	192,928	9,245,370	64,099	1,396,049	650,000	586,123	816,768	63,504,920
ADDITIONS	0	0	0	704,153	0	0	0	0	0	0	0	704,153
TRANSFER SINGLE USE <-> MULTI USE				0	0	0	0	0	0	0	0	0
DELETIONS:	0	0	0	0	0	0	0	0	0	0	0	0
BUILDING COSTS AT JUNE 30, 2018 (FOR USE IN 2019-2020 PLAN)	35,106,021	5,776,606	0	10,375,110	192,928	9,245,370	64,099	1,396,049	650,000	586,123	816,768	64,209,073
Depreciation	710,660	220,897	0	538,309	3,848	211,882	1,282	27,921	12,973	11,698	16,335	1,755,804
Interest Expense and Issuance Costs: *	566,177											566,177
	1,276,837	220,897	0	538,309	3,848	211,882	1,282	27,921	12,973	11,698	16,335	2,321,981

\* 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	\$0	63,468	\$0.00																																																																																																																																																																																													
3	2007-08	2005-06	\$941,450	\$693,584	\$4,552	\$1,639,587	63,468	\$25.83																																																																																																																																																																																													
4	2008-09	2006-07	\$922,075	\$693,584	\$4,552	\$1,620,212	63,468	\$25.53																																																																																																																																																																																													
5	2009-10	2007-08	\$904,900	\$693,584	\$4,552	\$1,603,037	63,468	\$25.26																																																																																																																																																																																													
6	2010-11	2008-09	\$881,075	\$693,584	\$4,552	\$1,579,212	63,468	\$24.88																																																																																																																																																																																													
7	2011-12	2009-10	\$855,713	\$693,584	\$4,552	\$1,553,850	63,468	\$24.48																																																																																																																																																																																													
8	2012-13	2010-11	\$834,013	\$693,584	\$4,552	\$1,532,150	63,468	\$24.14																																																																																																																																																																																													
9	2013-14	2011-12	\$809,894	\$693,584	\$4,552	\$1,508,031	63,468	\$23.76																																																																																																																																																																																													
10	2014-15	2012-13	\$784,019	\$693,584	\$4,552	\$1,482,156	63,468	\$23.35																																																																																																																																																																																													
11	2015-16	2013-14	\$756,200	\$693,584	\$4,552	\$1,454,337	63,468	\$22.91																																																																																																																																																																																													
12	2016-17	2014-15	\$725,925	\$693,584	\$4,552	\$1,424,062	63,468	\$22.44																																																																																																																																																																																													
13	2017-18	2015-16	\$690,375	\$699,477	\$4,552	\$1,394,404	63,468	\$21.97																																																																																																																																																																																													
14	2018-19	2016-17	\$505,424	\$710,660	\$4,552	\$1,220,636	63,468	\$19.23																																																																																																																																																																																													
15	2019-20	2017-18	\$606,750	\$710,660	\$4,552	\$1,321,962	63,468	\$20.83																																																																																																																																																																																													
16	2020-21	2018-19	\$561,625	\$710,660	\$4,552	\$1,276,837	63,468	\$20.12																																																																																																																																																																																													
17	2021-22	2019-20	\$514,250	\$710,660	\$4,552	\$1,229,462	63,468	\$19.37																																																																																																																																																																																													
18	2022-23	2020-21	\$464,500	\$710,660	\$4,552	\$1,179,712	63,468	\$18.59																																																																																																																																																																																													
19	2023-24	2021-22	\$412,125	\$710,660	\$4,552	\$1,127,337	63,468	\$17.76																																																																																																																																																																																													
20	2024-25	2022-23	\$357,000	\$710,660	\$4,552	\$1,072,212	63,468	\$16.89																																																																																																																																																																																													
21	2025-26	2023-24	\$299,125	\$710,660	\$4,552	\$1,014,337	63,468	\$15.98																																																																																																																																																																																													
22	2026-27	2024-25	\$238,250	\$710,660	\$4,552	\$953,462	63,468	\$15.02																																																																																																																																																																																													
23	2027-28	2025-26	\$174,250	\$710,660	\$4,552	\$889,462	63,468	\$14.01																																																																																																																																																																																													
24	2028-29	2026-27	\$107,000	\$710,660	\$4,552	\$822,212	63,468	\$12.95																																																																																																																																																																																													
25	2029-30	2027-28	\$36,250	\$710,660	\$4,552	\$751,462	63,468	\$11.84																																																																																																																																																																																													
26	2030-31	2028-29	\$0	\$710,660	\$0	\$710,660	63,468	\$11.20																																																																																																																																																																																													
27	2031-32	2029-30	\$0	\$710,660	\$0	\$710,660	63,468	\$11.20																																																																																																																																																																																													
28	2032-33	2030-31	\$0	\$710,660	\$0	\$710,660	63,468	\$11.20																																																																																																																																																																																													
29-50			\$0	\$710,660	\$0	\$710,660	63,468	\$11.20																																																																																																																																																																																													
			\$13,382,188																																																																																																																																																																																																		
Highlighted cells indicate fields requiring your input to complete this automated rental rate schedule. Each year rental rate costs will become part of the building allocation in the cost plan. Also note that once the financing has been repaid, reimbursement will revert to depreciation.																																																																																																																																																																																																					
<table style="width:100%; border-collapse: collapse;"> <tr> <td colspan="3"></td> <td colspan="3" style="text-align: right;">Location:</td> <td colspan="3">County Government Center 1055 Monterey St San Luis Obispo, CA</td> </tr> <tr> <td colspan="3" style="text-align: left;">Financing Uses</td> <td style="text-align: right;">Total</td> <td style="text-align: right;">Refunding</td> <td colspan="2" style="text-align: right;">Building Costs</td> <td colspan="2"></td> </tr> <tr> <td colspan="3"></td> <td></td> <td></td> <td style="text-align: right;">Total</td> <td style="text-align: right;">Allowable</td> <td style="text-align: right;">Unallowable</td> <td></td> </tr> <tr> <td colspan="3">Refunding of prior COP</td> <td style="text-align: right;">0</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="3">Building and Architect Expens</td> <td style="text-align: right;">34,679,222</td> <td></td> <td style="text-align: right;">34,679,222</td> <td style="text-align: right;">34,679,222</td> <td></td> <td></td> </tr> <tr> <td colspan="3">Land*</td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> </tr> <tr> <td colspan="3">Total</td> <td style="text-align: right;">34,679,222</td> <td style="text-align: right;">0</td> <td style="text-align: right;">34,679,222</td> <td style="text-align: right;">34,679,222</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td colspan="3"></td> <td></td> <td style="text-align: right;">0.0000</td> <td style="text-align: right;">1.0000</td> <td style="text-align: right;">1.0000</td> <td></td> <td style="text-align: right;">0.0000</td> </tr> <tr> <td colspan="3">Depreciation</td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">693,584 **</td> <td></td> </tr> <tr> <td colspan="3" style="text-align: left;">Bond Issuance Costs:</td> <td style="text-align: right;">Total</td> <td style="text-align: right;">Refunding</td> <td colspan="2" style="text-align: right;">Allowable</td> <td colspan="2" style="text-align: right;">Unallowable</td> </tr> <tr> <td colspan="3">Attorney Fees</td> <td style="text-align: right;">39,400</td> <td style="text-align: right;">0</td> <td style="text-align: right;">39,400</td> <td style="text-align: right;">39,400</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td colspan="3">Bond Printing Fee</td> <td style="text-align: right;">24,694</td> <td style="text-align: right;">0</td> <td style="text-align: right;">24,694</td> <td style="text-align: right;">24,694</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td colspan="3">Financial Consulting</td> <td style="text-align: right;">37,590</td> <td style="text-align: right;">0</td> <td style="text-align: right;">37,590</td> <td style="text-align: right;">37,590</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td colspan="3">Bank Trustee Fees</td> <td style="text-align: right;">5,292</td> <td style="text-align: right;">0</td> <td style="text-align: right;">5,292</td> <td style="text-align: right;">5,292</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td colspan="3">Total Issuance costs</td> <td style="text-align: right;">106,976</td> <td style="text-align: right;">0</td> <td style="text-align: right;">106,976</td> <td style="text-align: right;">106,976</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td colspan="3" style="text-align: left;">Interest incurred prior to occupancy</td> <td style="text-align: right;">1</td> <td></td> <td style="text-align: right;">1</td> <td></td> <td style="text-align: right;">1</td> <td></td> </tr> <tr> <td colspan="3"></td> <td style="text-align: right;">106,977</td> <td style="text-align: right;">0</td> <td style="text-align: right;">106,977</td> <td style="text-align: right;">106,977</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td colspan="3" style="text-align: left;">Term of Financing:</td> <td colspan="3"></td> <td colspan="3" style="text-align: right;">25 Years</td> </tr> <tr> <td colspan="3" style="text-align: left;">Term remaining after occupancy</td> <td colspan="3"></td> <td colspan="3" style="text-align: right;">23.5 Years</td> </tr> <tr> <td colspan="3" style="text-align: left;">Useable Square Footage:</td> <td colspan="3"></td> <td colspan="3" style="text-align: right;">63,468</td> </tr> <tr> <td colspan="9">* Project is on land previously owned by the county.</td> </tr> </table>												Location:			County Government Center 1055 Monterey St San Luis Obispo, CA			Financing Uses			Total	Refunding	Building Costs									Total	Allowable	Unallowable		Refunding of prior COP			0						Building and Architect Expens			34,679,222		34,679,222	34,679,222			Land*			0		0		0		Total			34,679,222	0	34,679,222	34,679,222		0					0.0000	1.0000	1.0000		0.0000	Depreciation							693,584 **		Bond Issuance Costs:			Total	Refunding	Allowable		Unallowable		Attorney Fees			39,400	0	39,400	39,400		0	Bond Printing Fee			24,694	0	24,694	24,694		0	Financial Consulting			37,590	0	37,590	37,590		0	Bank Trustee Fees			5,292	0	5,292	5,292		0	Total Issuance costs			106,976	0	106,976	106,976		0	Interest incurred prior to occupancy			1		1		1					106,977	0	106,977	106,977		0	Term of Financing:						25 Years			Term remaining after occupancy						23.5 Years			Useable Square Footage:						63,468			* Project is on land previously owned by the county.								
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** Interest	561,625
Issuance Costs	4,552
	566,177
Depreciation	693,585
Depre Asset addition	4,876
Depre Asset addition	12,199
	710,660
Total costs	1,276,837

## Space Rented in City of SLO (County as Lessee) -- Fiscal Year 2018/19

Department	Street	Sq Ft	Monthly Rent
Behavioral Health Agency	2945 McMillan Ave., Suite 136, San Luis Obispo	3,914	\$4,881.51
Behavioral Health/Martha's Place	2925 McMillan, Suites 108, San Luis Obispo	5,585	\$7,183.99
Behavioral Health/Mental Health	1981 Vicente Drive, Building "A", San Luis Obispo	4,800	\$2,500.00
Behavioral Health/Mental Health	277 South Street, suites T & Y, San Luis Obispo	6,562	\$10,273.00
Child Support Services - SLO	1200 Monterey, San Luis Obispo	12,300	\$24,495.77
Library	1200 Monterey, San Luis Obispo	1,561	\$3,544.00
Drug & Alcohol - Behavior Services - Housing Authority	711 Upham Street, Unit 2, San Luis Obispo	1,316	\$1,287.50
Probation	145 Prado Road, San Luis Obispo	5,556	\$6,985.85
Sheriff/Coroner	835 Aerovista Place, Suite 130, San Luis Obispo	2,435	\$5,717.99

**Space Rented in City of SLO (County as Lessee) -- Fiscal Year 2018/19**

County Sheriff's Department	3220 South Higuera Street, ste 200, San Luis Obispo	3,753	\$8,497.59
County Sheriff's Department	3220 South Higuera Street, ste 201, San Luis Obispo	2,790	\$6,331.54
County Planning	3220 South Higuera Street, ste 225, San Luis Obispo	840	\$1,832.81
Social Services	3563 Empleo Street, San Luis Obispo	18,282	\$32,276.60
Social Services - One Stop Program-SLO	880 Industrial Way, San Luis Obispo	258	\$853.58
The History Center of SLO	696 Monterey, San Luis Obispo	**	**
Child Support Services - Parking	970 Toro St, San Luis Obispo	5,554	\$548.26
	<b>Subtotal Sq Ft and Monthly Rent</b>	<b>75,506</b>	<b>\$117,209.99</b>
** Subvention	<b>Subtotal Average Cost Per Sq Ft:</b>		<b>\$1.55</b>

## Space Rented in North County North Coast (County as Lessee) - Fiscal Year 2018/19

Department	Street	Sq Ft	Monthly Rent
Behavioral Health/Drug & Alcohol	1763 Ramada Drive, Paso Robles	2,115	\$3,723.35
Behavioral Health/Drug & Alcohol	1761 Ramada Drive, Paso Robles	1,395	\$2,455.83
Behavioral Health/Drug & Alcohol - Atascadero	3544 El Camino Real, Atascadero	600	\$650.00
CDF / Oak Shores	2327 Ridge Rider Road, Bradley	4,280	\$651.81
Dept. of Social Services	600 Quintana Rd, Morro Bay	4,600	\$12,008.68
Drug & Alcohol Services	3500 & 3502 El Camino Real, Atascadero	1,200	\$927.35
Library - Morro Bay & Friends of the Library	625 Harbor St., Morro Bay	6,457	\$0.00
Library - Cayucos	310 "B" Street. Cayucos	3,208	\$1,150.00
San Luis Obispo County Fire Dept.	880 Manzanita Dr., Bldgs A, E, F, G&H, Master Lease, Los Osos	13,746	\$10,485.03
Sheriff (Residence)	4576 Shasta Lane, Paso Robles		\$1,900.00

## Space Rented in North County North Coast (County as Lessee) - Fiscal Year 2018/19

Social Services	810 4th Street, Paso Robles	12,835	\$33,000.00
Social Services	534 Spring Street, Paso Robles	1,200	\$1,921.95
Social Services - Atascadero	9479 El Camino Real, Atascadero	1,674	\$2,440.85
Social Services - Atascadero	9415 El Camino Real, Atascadero	4,901	\$8,977.20
Social Services - Atascadero	9425 El Camino Real, Atascadero	4,300	\$7,720.86
Social Services - Atascadero	9485 El Camino Real, Atascadero	1,030	\$1,849.56
Social Services - Atascadero (conference room)	9477 El Camino Real, Atascadero	1,000	\$1,217.76
Social Services - Paso Robles	406 Spring Street, Paso Robles	12,166	\$23,107.43
	<b>Subtotal Sq Ft and Monthly Rent</b>	<b>76,707</b>	<b>\$114,187.66</b>
	<b>Subtotal Average Cost Per Sq Ft:</b>		<b>\$1.49</b>



**Space Rented in South County (County as Lessee) Fiscal Year 2018/19**

<b>Department</b>	<b>Street</b>	<b>Sq Ft</b>	<b>Monthly Rent</b>
Behavioral Health/Mental Health	354 S. Halycon, Suites A,B,C&D, Arroyo Grande	4,263	\$7,497.50
Behavioral Health/Mental Health (Adult)	1350 E. Grand Ave., Arroyo Grande	5,050	\$7,322.00
Library (Leased)	230 Leaward Ave., Shell Beach	930	\$100.00
Sheriff's Writing Room	330 West Tefft St., Unit I	650	\$858.02
Social Services	1086 Grand Ave., Arroyo Grande	18,985	\$38,770.63
Social Services	681 Tefft St, Nipomo	8,924	\$17,450.16
Sheriff (residence)	813 Paseo, Unit 492, Camarillo	880	\$2,450.00
Sheriff (residence)	815 Paseo, Unit 483, Camarillo	880	\$2,450.00
Sheriff - Substation	1655 Front Street, Oceano	6,250	\$9,495.00
	<b>Subtotal Sq Ft and Monthly Rent</b>	<b>46,812</b>	<b>\$86,393.31</b>
	<b>Subtotal Average Cost Per Sq Ft:</b>		<b>\$1.85</b>



**COUNTY OF SAN LUIS OBISPO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (IN THOUSANDS)**  
**JUNE 30, 2019**

**RISK MANAGEMENT**

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

<u>Type of Coverage</u>	<u>Self-Insurance</u>	<u>Authority</u>
Liability	\$ 250,000 per occurrence	\$ 25,000,000
Workers' Compensation	\$ 250,000 per occurrence	Statutory
Unemployment	\$ 104,041 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>
2017-18	\$ 19,563	\$ 3,179	\$ 3,835	\$ 18,907
2018-19	\$ 18,907	\$ 5,093	\$ 4,432	\$ 19,568

## 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, 2019**  
**In thousands**

	Garage	Public Works
2018-2019 Expenditures	6,597	45,517
Less Depreciation	<u>(1,828)</u>	<u>(906)</u>
Total Cash Expenditures	4,769	44,611
2 months working capital*	<u>795</u>	<u>7,435</u>
Unrestricted Net Assets per CAFR	1,750	(39,701)
Less: Equipment Replacement Designation	<u>(3,578)</u>	<u>(6,919)</u>
<b>Actual Unrestricted Net Assets**</b>	<u><u>(1,828)</u></u>	<u><u>(40,392)</u></u>
Fleet Services reported an increase in Net Position in 2018-2019.		
The Public Works ISF reported a decrease in Net Position in 2018-2019.		
<b>Transfers Out</b>		
Pension Obligation Bond Fund	54	1,099
Vehicle transfer to DSS	5	
Capital Projects Fund		150
	<u>59</u>	<u>1,249</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, 2019 (IN THOUSANDS)**

	Garage	Public Works	Combined Insurance (5 Funds)	Total
<u>Assets</u>				
Current assets:				
Cash and cash equivalents	\$ 4,874	\$ 15,574	\$ 26,585	\$ 47,033
Accounts receivable, net	-	8	-	8
Inventories	11	627	-	638
Prepaid items	-	6	-	6
Total current assets	4,885	16,215	26,585	47,685
Noncurrent assets:				
Capital assets:				
Structures and improvements, net	3	274	-	277
Equipment, net	5,635	7,777	-	13,412
Total noncurrent assets	5,638	8,051	-	13,689
Total assets	10,523	24,266	26,585	61,374
<u>Deferred Outflows of Resources</u>				
Deferred pensions	979	19,173	-	20,152
Deferred OPEB	106	1,836	-	1,942
Total deferred outflows of resources	1,085	21,009	-	22,094
<u>Liabilities</u>				
Current liabilities:				
Accounts payable	307	478	214	999
Salaries and benefits payable	54	1,103	8	1,165
Self-insurance liability	-	-	3,752	3,752
Deposits from others	-	1,089	-	1,089
Accrued vacation and sick leave	80	1,960	-	2,040
Total current liabilities	441	4,630	3,974	9,045
Noncurrent liabilities:				
Self-insurance liability	-	-	15,816	15,816
Accrued vacation and sick leave	107	689	-	796
Net OPEB liability	139	2,418	-	2,557
Net pension liability	3,269	64,050	-	67,319
Total noncurrent liabilities	3,515	67,157	15,816	86,488
Total liabilities	3,956	71,787	19,790	95,533
<u>Deferred Inflows of Resources</u>				
Deferred pensions	251	4,917	-	5,168
Deferred OPEB	13	221	-	234
Total deferred inflows of resources	264	5,138	-	5,402
<u>Net Position</u>				
Net investment in capital assets	5,638	8,051	-	13,689
Unrestricted	1,750	(39,701)	6,795	(31,156)
Total net position	\$ 7,388	\$ (31,650)	\$ 6,795	\$ (17,467)

**COUNTY OF SAN LUIS OBISPO  
COMBINING STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN NET POSITION  
INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2019 (IN THOUSANDS)**

	Garage	Public Works	Combined Insurance (5 Funds)	Total
<u>Operating revenues</u>				
Charges for services	\$ 6,589	\$ 38,042	\$ 12,812	\$ 57,443
Other revenues	97	82	-	179
	<u>6,686</u>	<u>38,124</u>	<u>12,812</u>	<u>57,622</u>
<u>Operating expenses</u>				
Salaries and benefits	1,699	36,786	258	38,743
Services and supplies	2,934	7,708	8,926	19,568
Insurance benefit payments	-	-	5,143	5,143
Depreciation	1,828	906	-	2,734
Countywide cost allocation	136	117	307	560
	<u>6,597</u>	<u>45,517</u>	<u>14,634</u>	<u>66,748</u>
Total operating revenues	<u>6,686</u>	<u>38,124</u>	<u>12,812</u>	<u>57,622</u>
Total operating expenses	<u>6,597</u>	<u>45,517</u>	<u>14,634</u>	<u>66,748</u>
Operating income (loss)	<u>89</u>	<u>(7,393)</u>	<u>(1,822)</u>	<u>(9,126)</u>
<u>Nonoperating revenues (expenses)</u>				
Interest income	126	390	799	1,315
Sale of capital assets	233	26	-	259
Other revenues (expense)	-	-	-	-
	<u>359</u>	<u>416</u>	<u>799</u>	<u>1,574</u>
Total nonoperating revenues (expenses)	<u>359</u>	<u>416</u>	<u>799</u>	<u>1,574</u>
Income (loss) before transfers	448	(6,977)	(1,023)	(7,552)
Transfers in	-	-	-	-
Transfers out	(59)	(1,249)	-	(1,308)
Change in net position	389	(8,226)	(1,023)	(8,860)
Net position - beginning	6,999	(23,424)	7,818	(8,607)
Net position - ending	<u>\$ 7,388</u>	<u>\$ (31,650)</u>	<u>\$ 6,795</u>	<u>\$ (17,467)</u>

**COUNTY OF SAN LUIS OBISPO  
COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2019 (IN THOUSANDS)**

	Garage	Public Works	Combined Insurance (5 Funds)	Total
<b>Cash Flows From Operating Activities</b>				
Receipts from interfund billings	\$ 6,686	\$ 38,130	\$ 12,812	\$ 57,628
Payments for goods and services	(2,897)	(7,768)	(4,687)	(15,352)
Payments to employees for services	(1,496)	(28,529)	-	(30,025)
Payments for insurance benefits	-	-	(4,480)	(4,480)
Payments for premiums	-	-	(4,786)	(4,786)
Net cash provided (used) by operating activities	<u>2,293</u>	<u>1,833</u>	<u>(1,141)</u>	<u>2,985</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Transfers from other funds	-	-	-	-
Transfers to other funds	(59)	(1,249)	-	(1,308)
Net cash provided (used) by noncapital financing activities	<u>(59)</u>	<u>(1,249)</u>	<u>-</u>	<u>(1,308)</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Purchases and construction of capital assets	(1,729)	(1,237)	-	(2,966)
Proceeds from sale of capital assets	245	26	-	271
Net cash provided (used) by capital and related financing activities	<u>(1,484)</u>	<u>(1,211)</u>	<u>-</u>	<u>(2,695)</u>
<b>Cash Flows from Investing Activities</b>				
Interest received	126	390	799	1,315
Net cash provided (used) by investing activities	<u>126</u>	<u>390</u>	<u>799</u>	<u>1,315</u>
Net increase (decrease) in cash and cash equivalents	876	(237)	(342)	297
Cash and cash equivalents at beginning of year	3,998	15,811	26,927	46,736
Cash and cash equivalents at end of year	<u>\$ 4,874</u>	<u>\$ 15,574</u>	<u>\$ 26,585</u>	<u>\$ 47,033</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>				
Operating income (loss)	\$ 89	\$ (7,393)	\$ (1,822)	\$ (9,126)
<b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</b>				
Depreciation expense	1,828	906	-	2,734
Changes in assets, deferred outflows of resources, liabilities, and deferred inflows of resources:				
(Increase) decrease in:				
Receivables, net	-	7	-	7
Inventory	4	(152)	-	(148)
Prepaid expenses	-	12	-	12
Deferred outflows - pensions	(417)	(9,537)	-	(9,954)
Deferred outflows - OPEB	(102)	(1,751)	-	(1,853)
Increase (decrease) in:				
Accounts payable	168	140	(240)	68
Deposits from others	-	55	-	55
Salaries and benefits payable	4	(177)	259	86
Deferred inflows - pensions	(77)	(1,740)	-	(1,817)
Deferred inflows - OPEB	13	221	-	234
Net OPEB liability	87	1,512	-	1,599
Net pension liability	696	19,730	-	20,426
Self-insurance liability	-	-	662	662
Total adjustments	<u>2,204</u>	<u>9,226</u>	<u>681</u>	<u>12,111</u>
Net cash provided (used) by operating activities	<u>\$ 2,293</u>	<u>\$ 1,833</u>	<u>\$ (1,141)</u>	<u>\$ 2,985</u>



**COUNTY OF SAN LUIS OBISPO  
COMBINING STATEMENT OF NET POSITION  
INTERNAL SERVICE FUNDS - INSURANCE  
JUNE 30, 2019 (IN THOUSANDS)**

	<u>Workers' Compensation</u>	<u>Protected Self-Insurance</u>	<u>Unemployment Insurance</u>	<u>Dental Insurance</u>	<u>OPEB</u>	<u>Total</u>
<u>Assets</u>						
Current assets:						
Cash and cash equivalents	\$ 20,047	\$ 5,768	\$ 104	\$ 560	\$ 106	\$ 26,585
Prepaid expenses	-	-	-	-	-	-
Total current assets	<u>20,047</u>	<u>5,768</u>	<u>104</u>	<u>560</u>	<u>106</u>	<u>26,585</u>
Total assets	<u>20,047</u>	<u>5,768</u>	<u>104</u>	<u>560</u>	<u>106</u>	<u>26,585</u>
<u>Liabilities</u>						
Current liabilities:						
Accounts payable	161	20	-	33	-	214
Salaries and benefits payable	8	-	-	-	-	8
Self-insurance liability	<u>2,632</u>	<u>1,120</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,752</u>
Total current liabilities	<u>2,801</u>	<u>1,140</u>	<u>-</u>	<u>33</u>	<u>-</u>	<u>3,974</u>
Noncurrent liabilities:						
Self-insurance liability	<u>13,418</u>	<u>2,398</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,816</u>
Total noncurrent liabilities	<u>13,418</u>	<u>2,398</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,816</u>
Total liabilities	<u>16,219</u>	<u>3,538</u>	<u>-</u>	<u>33</u>	<u>-</u>	<u>19,790</u>
<u>Net Position</u>						
Unrestricted	<u>3,828</u>	<u>2,230</u>	<u>104</u>	<u>527</u>	<u>106</u>	<u>6,795</u>
Total net position	<u>\$ 3,828</u>	<u>\$ 2,230</u>	<u>\$ 104</u>	<u>\$ 527</u>	<u>\$ 106</u>	<u>\$ 6,795</u>

**COUNTY OF SAN LUIS OBISPO  
COMBINING STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN NET POSITION  
INTERNAL SERVICE FUNDS - INSURANCE  
FOR THE YEAR ENDED JUNE 30, 2019 (IN THOUSANDS)**

	<u>Workers' Compensation</u>	<u>Protected Self-Insurance</u>	<u>Unemployment Insurance</u>	<u>Dental Insurance</u>	<u>OPEB</u>	<u>Total</u>
<u>Operating revenues</u>						
Charges for services	\$ 5,849	\$ 2,750	\$ 155	\$ 1,583	\$ 2,475	\$ 12,812
Total operating revenues	<u>5,849</u>	<u>2,750</u>	<u>155</u>	<u>1,583</u>	<u>2,475</u>	<u>12,812</u>
<u>Operating expenses</u>						
Salaries and benefits	258	-	-	-	-	258
Services and supplies	3,980	3,068	29	207	1,642	8,926
Insurance benefit payments	1,958	598	191	1,508	888	5,143
Countywide cost allocation	141	160	1	5	-	307
Total operating expenses	<u>6,337</u>	<u>3,826</u>	<u>221</u>	<u>1,720</u>	<u>2,530</u>	<u>14,634</u>
Operating income (loss)	<u>(488)</u>	<u>(1,076)</u>	<u>(66)</u>	<u>(137)</u>	<u>(55)</u>	<u>(1,822)</u>
<u>Nonoperating revenues (expenses)</u>						
Interest income	587	181	4	21	6	799
Total nonoperating revenues (expenses)	<u>587</u>	<u>181</u>	<u>4</u>	<u>21</u>	<u>6</u>	<u>799</u>
Income (loss) before transfers	<u>99</u>	<u>(895)</u>	<u>(62)</u>	<u>(116)</u>	<u>(49)</u>	<u>(1,023)</u>
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Change in net position	99	(895)	(62)	(116)	(49)	(1,023)
Net position - beginning	<u>3,729</u>	<u>3,125</u>	<u>166</u>	<u>643</u>	<u>155</u>	<u>7,818</u>
Net position - ending	<u>\$ 3,828</u>	<u>\$ 2,230</u>	<u>\$ 104</u>	<u>\$ 527</u>	<u>\$ 106</u>	<u>\$ 6,795</u>

**COUNTY OF SAN LUIS OBISPO  
COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS - INSURANCE  
FOR THE YEAR ENDED JUNE 30, 2019 (IN THOUSANDS)**

	<u>Workers' Compensation</u>	<u>Protected Self-Insurance</u>	<u>Unemployment Insurance</u>	<u>Dental Insurance</u>	<u>OPEB</u>	<u>Total</u>
Cash Flows From Operating Activities						
Receipts from interfund billings	\$ 5,849	\$ 2,750	\$ 155	\$ 1,583	\$ 2,475	\$ 12,812
Payments for goods and services	(3,080)	(1,316)	(30)	(238)	(23)	(4,687)
Payments to employees for services	-	-	-	-	-	-
Payments for insurance benefits	(1,830)	(64)	(191)	(1,508)	(887)	(4,480)
Payments for premiums	(1,273)	(1,893)	-	-	(1,620)	(4,786)
Net cash provided (used) by operating activities	<u>(334)</u>	<u>(523)</u>	<u>(66)</u>	<u>(163)</u>	<u>(55)</u>	<u>(1,141)</u>
Cash Flows from Investing Activities						
Interest received	587	181	4	21	6	799
Net cash provided (used) by investing activities	<u>587</u>	<u>181</u>	<u>4</u>	<u>21</u>	<u>6</u>	<u>799</u>
Net increase (decrease) in cash and cash equivalents	253	(342)	(62)	(142)	(49)	(342)
Cash and cash equivalents at beginning of year	19,794	6,110	166	702	155	26,927
Cash and cash equivalents at end of year	<u>\$ 20,047</u>	<u>\$ 5,768</u>	<u>\$ 104</u>	<u>\$ 560</u>	<u>\$ 106</u>	<u>\$ 26,585</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities						
Operating income (loss)	\$ (488)	\$ (1,076)	\$ (66)	\$ (137)	\$ (55)	\$ (1,822)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Changes in assets and liabilities:						
Increase (decrease) in:						
Accounts payable	(232)	18	-	(26)	-	(240)
Salaries and benefits payable	259	-	-	-	-	259
Self-insurance liability	127	535	-	-	-	662
Total adjustments	<u>154</u>	<u>553</u>	<u>-</u>	<u>(26)</u>	<u>-</u>	<u>681</u>
Net cash provided (used) by operating activities	<u>\$ (334)</u>	<u>\$ (523)</u>	<u>\$ (66)</u>	<u>\$ (163)</u>	<u>\$ (55)</u>	<u>\$ (1,141)</u>