

COUNTY OF SAN LUIS OBISPO

2022/2023 COST ALLOCATION PLAN

(Actual Fiscal Year 2020/2021)

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

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

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Certification of Agency Fiscal Officer

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

1. All costs included in this proposal to establish cost allocation billings for fiscal year FY2021-22 are allowable in accordance with the requirements of 2CFR, Part 200 (formerly OMB Circular A-87), 'Cost Principles for State and Local Governments' and the Federal awards to which they apply. Unallowable costs have been adjusted for and removed for allocation in this cost plan.

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

I declare that the foregoing is true and correct.

Signature:



Name of Official:

James W. Hamilton

Title:

AUDITOR-CONTROLLER, TREASURER-TAX

Date:

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Exhibit A

Cost Exhibit

Department	Claimable Totals	100-Board of Supervisors	103-Short-Term Financing	106-Contributions to Other Agencies	109-Assessor	110-Clerk	130-Waste Mgmt	131-Grand Jury	132-District Attorney
001-Building Depreciation	\$2,390,606	\$140,444	-	-	\$311,811	\$149,300	-	-	\$1,321
002-Equipment Depreciation	\$813,557	\$987	-	-	\$73,438	\$28,269	-	-	\$24,160
104-County Administrative Office	\$891,847	\$2,177	-	-	\$18,321	\$15,290	\$984	\$8,003	\$28,471
111-County Counsel	\$3,708,397	\$197,947	-	-	\$9,298	\$46,795	-	\$9,237	\$24,866
112-Human Resources	\$3,905,771	\$11,599	-	-	\$69,597	\$22,232	-	-	\$104,395
113-Facilities Management	\$4,008,904	\$71,662	-	-	\$151,208	\$120,407	-	\$10,271	\$329,118
114-Information Technology Department (ITD)	\$9,515,152	\$75,291	-	-	\$416,745	\$244,323	\$8,523	\$27,101	\$677,088
116-Central Services	\$4,130,741	\$67,482	\$1,067	-	\$21,917	\$64,850	\$1,334	\$125	\$53,292
117-Auditor-Controller-Treasurer-Tax Collector	\$3,817,719	\$11,720	\$988	\$2,279	\$61,914	\$32,483	\$6,041	\$4,096	\$146,460
200-Maintenance Projects	\$1,866,630	\$17,692	-	-	\$43,472	\$28,114	-	-	\$54,462
118-Talent Development	\$609,499	\$2,984	-	-	\$17,904	\$5,719	-	-	\$26,857
Total Actual Costs	\$35,658,822	\$599,986	\$2,056	\$2,279	\$1,195,626	\$757,782	\$16,881	\$58,834	\$1,470,491
Roll Forward Amounts	(\$3,931,395)	(\$123,741)	\$602	(\$1,476)	(\$92,623)	(\$31,241)	(\$2,212)	\$1,145	(\$321,151)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$31,727,427	\$476,245	\$2,658	\$803	\$1,103,002	\$726,542	\$14,669	\$59,979	\$1,149,339

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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	\$2,390,606	-	-	\$561,714	\$45,417	\$22,855	\$387,844	\$47,351	\$13,752
002-Equipment Depreciation	\$813,557	-	-	\$316,511	\$1,193	\$20,582	\$12,600	\$91,629	\$1,934
104-County Administrative Office	\$891,847	\$6,173	\$24,616	\$120,044	\$4,284	\$2,495	\$40,146	\$46,007	\$13,097
111-County Counsel	\$3,708,397	-	-	\$163,858	-	\$4,047	\$58,880	-	\$14,164
112-Human Resources	\$3,905,771	\$28,740	-	\$413,979	\$17,399	\$7,733	\$145,960	\$1,442	\$46,398
113-Facilities Management	\$4,008,904	\$20,396	-	\$505,428	\$25,179	\$20,781	\$174,224	\$174,232	\$111,909
114-Information Technology Department (ITD)	\$9,515,152	\$15,866	\$74,259	\$3,134,819	\$49,800	\$94,804	\$649,364	\$629,112	\$115,831
116-Central Services	\$4,130,741	\$15,688	\$1,957	\$67,896	\$34,917	\$44,806	\$97,163	\$33,522	\$6,972
117-Auditor-Controller-Treasurer-Tax Collector	\$3,817,719	\$26,735	\$53,654	\$508,427	\$25,754	\$29,692	\$187,508	\$129,492	\$47,513
200-Maintenance Projects	\$1,866,630	-	-	\$150,719	\$416	\$38,676	\$27,111	\$165,818	\$9,959
118-Talent Development	\$609,499	\$6,963	-	\$105,935	\$4,476	\$1,989	\$37,550	-	\$11,936
Total Actual Costs	\$35,658,822	\$120,560	\$154,487	\$6,049,331	\$208,834	\$288,459	\$1,818,349	\$1,318,605	\$393,465
Roll Forward Amounts	(\$3,931,395)	(\$13,651)	(\$8,592)	(\$1,906,040)	(\$92,773)	\$5,622	(\$677,210)	(\$426,854)	(\$40,022)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$31,727,427	\$106,910	\$145,894	\$4,143,291	\$116,061	\$294,081	\$1,141,138	\$891,751	\$353,443

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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	184-Law Enforcement Medical Care	186-Veteran's Services	201-Public Works Special Services
001-Building Depreciation	\$2,390,606	\$40,267	-	\$164,793	\$150,569	-	-	-	\$6,310
002-Equipment Depreciation	\$813,557	\$174,148	-	\$21,432	-	-	-	-	\$8,800
104-County Administrative Office	\$891,847	\$50,563	\$3,746	\$76,371	\$119,734	\$108,187	\$10,490	\$4,138	\$4,513
111-County Counsel	\$3,708,397	\$723,792	-	\$79,873	\$244,407	\$771,165	-	\$734	-
112-Human Resources	\$3,905,771	\$88,929	-	\$592,856	\$361,154	\$835,432	\$1,933	\$6,766	-
113-Facilities Management	\$4,008,904	\$219,217	-	\$349,705	(\$66,219)	\$505,406	-	\$12,820	-
114-Information Technology Department (ITD)	\$9,515,152	\$552,804	-	\$231,346	\$139,725	\$287,776	\$53,514	\$19,854	\$25,249
116-Central Services	\$4,130,741	\$37,289	-	\$63,976	\$216,502	\$2,599,065	\$267	\$568	\$2,205
117-Auditor-Controller-Treasurer-Tax Collector	\$3,817,719	\$95,207	-	\$270,063	\$490,118	\$481,496	\$38,041	\$5,929	\$17,328
200-Maintenance Projects	\$1,866,630	\$134,265	-	\$41,494	\$99,271	\$59	-	\$5,677	-
118-Talent Development	\$609,499	\$22,878	-	\$54,708	\$73,856	\$121,850	\$497	\$1,741	-
Total Actual Costs	\$35,658,822	\$2,139,360	\$3,746	\$1,946,616	\$1,829,116	\$5,710,437	\$104,743	\$58,227	\$64,405
Roll Forward Amounts	(\$3,931,395)	(\$220,690)	(\$1,002)	(\$53,721)	(\$711,949)	\$691,551	(\$89,295)	(\$32,517)	\$3,564
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$31,727,427	\$1,918,670	\$2,745	\$1,892,895	\$1,117,167	\$6,401,988	\$15,448	\$25,710	\$67,968

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	215-Farm Advisor	230-Capital Projects	245-Roads	266-County Wide Automation	275-Organizational Management	277-CSAC Debt Service	290-Community Development	305-Parks
001-Building Depreciation	\$2,390,606	\$1,148	-	\$1,428	-	-	-	-	\$2,299
002-Equipment Depreciation	\$813,557	\$1,508	-	-	-	-	-	-	\$30,446
104-County Administrative Office	\$891,847	\$9,145	-	\$24,964	\$1	-	-	\$730	\$12,676
111-County Counsel	\$3,708,397	-	-	-	-	-	-	-	\$20,931
112-Human Resources	\$3,905,771	\$5,800	-	-	-	-	-	-	\$31,917
113-Facilities Management	\$4,008,904	\$46,354	-	\$26,305	-	-	-	-	\$122,320
114-Information Technology Department (ITD)	\$9,515,152	\$16,950	-	(\$31,976)	\$1,014	-	-	\$13,411	\$49,589
116-Central Services	\$4,130,741	\$582	\$19,801	\$22,148	\$8,539	-	-	-	\$38,257
117-Auditor-Controller-Treasurer-Tax Collector	\$3,817,719	\$5,244	-	\$117,572	\$19	-	-	\$1,936	\$67,243
200-Maintenance Projects	\$1,866,630	\$7,151	-	\$251,361	-	-	-	-	\$159,614
118-Talent Development	\$609,499	\$1,492	-	-	-	-	-	-	\$6,963
Total Actual Costs	\$35,658,822	\$95,372	\$19,801	\$411,803	\$9,573	-	-	\$16,077	\$542,254
Roll Forward Amounts	(\$3,931,395)	(\$15,023)	\$6,379	\$33,012	(\$354,654)	(\$20,272)	(\$821)	(\$3,738)	(\$47,580)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$31,727,427	\$80,350	\$26,180	\$444,815	(\$345,082)	(\$20,272)	(\$821)	\$12,339	\$494,674

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	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	407-Fleet
001-Building Depreciation	\$2,390,606	-	-	-	-	\$7,348	\$76,018	\$38,118	-
002-Equipment Depreciation	\$813,557	-	-	-	-	-	\$5,921	-	-
104-County Administrative Office	\$891,847	\$1,994	\$1,579	-	\$396	\$1,989	\$15,504	\$59,972	\$5,973
111-County Counsel	\$3,708,397	-	-	-	-	-	\$774	\$455,978	-
112-Human Resources	\$3,905,771	-	-	-	-	\$12,807	\$81,486	\$249,820	\$13,385
113-Facilities Management	\$4,008,904	-	-	-	-	(\$5,345)	\$354,077	\$329,783	\$32,059
114-Information Technology Department (ITD)	\$9,515,152	(\$3)	(\$39)	-	(\$788)	\$54,295	\$41,064	\$89,501	\$6,511
116-Central Services	\$4,130,741	-	-	-	-	\$1,844	\$71,021	\$128,104	\$29,564
117-Auditor-Controller-Treasurer-Tax Collector	\$3,817,719	\$14	\$331	-	\$1,466	\$9,772	\$93,209	\$267,666	\$42,133
200-Maintenance Projects	\$1,866,630	-	-	-	-	\$23,008	\$128,862	\$243,166	\$82,621
118-Talent Development	\$609,499	-	-	-	-	\$2,487	\$19,397	\$57,941	\$3,233
Total Actual Costs	\$35,658,822	\$2,004	\$1,872	-	\$1,074	\$108,205	\$887,333	\$1,920,048	\$215,480
Roll Forward Amounts	(\$3,931,395)	\$1,128	\$20	(\$1,791)	(\$1,213)	\$49,596	\$331,209	(\$418,988)	(\$82,712)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$31,727,427	\$3,133	\$1,891	(\$1,791)	(\$139)	\$157,801	\$1,218,542	\$1,501,059	\$132,768

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

Cost Exhibit (continued)

Department	Claimable Totals	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	427-Golf Courses
001-Building Depreciation	\$2,390,606	-	-	-	-	-	-	-	-
002-Equipment Depreciation	\$813,557	-	-	-	-	-	-	-	-
104-County Administrative Office	\$891,847	\$6,337	\$5,875	\$74	\$848	\$288	-	\$19,631	\$4,306
111-County Counsel	\$3,708,397	-	\$100,851	-	-	-	-	\$87,175	-
112-Human Resources	\$3,905,771	\$137,702	-	-	-	-	-	\$21,514	\$17,225
113-Facilities Management	\$4,008,904	\$13,963	-	-	-	-	-	\$25,429	\$2,570
114-Information Technology Department (ITD)	\$9,515,152	(\$6,661)	(\$3,998)	(\$49)	(\$483)	(\$250)	-	\$81,583	\$1,942
116-Central Services	\$4,130,741	\$3,736	\$267	-	-	-	-	\$84,300	\$8,930
117-Auditor-Controller-Treasurer-Tax Collector	\$3,817,719	\$36,362	\$21,551	\$342	\$3,013	\$1,032	-	\$47,270	\$40,558
200-Maintenance Projects	\$1,866,630	-	-	-	-	-	-	-	\$47
118-Talent Development	\$609,499	-	-	-	-	-	-	\$4,725	\$3,730
Total Actual Costs	\$35,658,822	\$191,439	\$124,546	\$368	\$3,379	\$1,070	-	\$371,626	\$79,308
Roll Forward Amounts	(\$3,931,395)	\$85,134	(\$27,951)	\$9	\$65	(\$954)	(\$242)	\$144,494	(\$10,673)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$31,727,427	\$276,573	\$96,594	\$377	\$3,443	\$117	(\$242)	\$516,120	\$68,636

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	430-Los Osos Sewer System	720-APCD	760-Pension Trust	791-Law Library	999-Other	222-Regional Parks	118-Talent Development	119- Communication and Outreach
001-Building Depreciation	\$2,390,606	-	-	-	-	\$192,202	\$28,298	-	-
002-Equipment Depreciation	\$813,557	-	-	-	-	-	-	-	-
104-County Administrative Office	\$891,847	\$4,809	-	-	-	\$1,121	\$5,639	-	\$147
111-County Counsel	\$3,708,397	-	-	\$249	\$1,983	\$691,395	-	-	-
112-Human Resources	\$3,905,771	-	(\$2,251)	\$3,032	-	\$551,656	\$25,132	-	-
113-Facilities Management	\$4,008,904	\$15,151	\$2,450	\$3,788	-	\$291,462	\$12,794	-	-
114-Information Technology Department (ITD)	\$9,515,152	-	\$6,895	\$21,390	-	\$1,625,701	\$20,609	-	\$5,750
116-Central Services	\$4,130,741	\$2,935	\$11,076	\$1,650	-	\$258,403	\$6,721	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$3,817,719	\$16,989	(\$9,930)	\$301	\$2,008	\$324,114	\$54,031	-	\$535
200-Maintenance Projects	\$1,866,630	-	-	-	-	\$4,201	\$149,393	-	-
118-Talent Development	\$609,499	-	\$5,222	-	-	-	\$6,466	-	-
Total Actual Costs	\$35,658,822	\$39,885	\$13,461	\$30,410	\$3,991	\$3,940,255	\$309,082	-	\$6,432
Roll Forward Amounts	(\$3,931,395)	(\$4,592)	(\$12,820)	(\$6,623)	(\$2,170)	\$352,292	\$220,238	(\$2,871)	\$4,996
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$31,727,427	\$35,293	\$642	\$23,787	\$1,821	\$4,292,547	\$529,320	(\$2,871)	\$11,428

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

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	2nd Alloc Remains	Sub Total	Direct Billed	Unallocated	Total
001-Building Depreciation	\$2,390,606	-	\$2,390,606	-	-	\$2,390,606
002-Equipment Depreciation	\$813,557	-	\$813,557	-	-	\$813,557
104-County Administrative Office	\$891,847	-	\$891,847	-	\$2,539,675	\$3,431,522
111-County Counsel	\$3,708,397	-	\$3,708,397	\$99,393	\$630,193	\$4,437,983
112-Human Resources	\$3,905,771	-	\$3,905,771	\$1,531,396	\$785,075	\$6,222,241
113-Facilities Management	\$4,008,904	-	\$4,008,904	\$3,196,629	\$58,603	\$7,264,137
114-Information Technology Department (ITD)	\$9,515,152	-	\$9,515,152	\$7,337,529	\$2,824,342	\$19,677,023
116-Central Services	\$4,130,741	-	\$4,130,741	\$821,347	-	\$4,952,087
117-Auditor-Controller-Treasurer-Tax Collector	\$3,817,719	-	\$3,817,719	\$53,428	\$2,826,124	\$6,697,271
200-Maintenance Projects	\$1,866,630	-	\$1,866,630	\$189,353	-	\$2,055,983
118-Talent Development	\$609,499	-	\$609,499	-	-	\$609,499
Total Actual Costs	\$35,658,822		\$35,658,822	\$13,229,074	\$9,664,013	\$58,551,909
Roll Forward Amounts	(\$3,931,395)	-	(\$3,931,395)	-	-	(\$3,931,395)
Regular Adjustments	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-
Total Claimable Costs	\$31,727,427		\$31,727,427	\$13,229,074	\$9,664,013	\$54,620,514

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

Exhibit B

Roll-Forward Calculations

Department	Actual Cost	Est Cost	Roll Forward	Reg Adj	One Time Adj	Total Claimable
100-Board of Supervisors	\$599,986	\$723,726	(\$123,741)	-	-	\$476,245
103-Short-Term Financing	\$2,056	\$1,454	\$602	-	-	\$2,658
106-Contributions to Other Agencies	\$2,279	\$3,755	(\$1,476)	-	-	\$803
109-Assessor	\$1,195,626	\$1,288,249	(\$92,623)	-	-	\$1,103,002
110-Clerk	\$757,782	\$789,023	(\$31,241)	-	-	\$726,542
130-Waste Mgmt	\$16,881	\$19,094	(\$2,212)	-	-	\$14,669
131-Grand Jury	\$58,834	\$57,689	\$1,145	-	-	\$59,979
132-District Attorney	\$1,470,491	\$1,791,642	(\$321,151)	-	-	\$1,149,339
134-Child Support Services	\$120,560	\$134,211	(\$13,651)	-	-	\$106,910
135-Public Defender	\$154,487	\$163,079	(\$8,592)	-	-	\$145,894
136-Sheriff	\$6,049,331	\$7,955,371	(\$1,906,040)	-	-	\$4,143,291
137-Animal Services	\$208,834	\$301,607	(\$92,773)	-	-	\$116,061
138-Emergency Services	\$288,459	\$282,837	\$5,622	-	-	\$294,081
139-Probation	\$1,818,349	\$2,495,559	(\$677,210)	-	-	\$1,141,138
140-County Fire	\$1,318,605	\$1,745,459	(\$426,854)	-	-	\$891,751
141-Ag Commissioner	\$393,465	\$433,487	(\$40,022)	-	-	\$353,443
142-Planning	\$2,139,360	\$2,360,050	(\$220,690)	-	-	\$1,918,670
143-Court Operations Fund	\$3,746	\$4,748	(\$1,002)	-	-	\$2,745
160-Public Health	\$1,946,616	\$2,000,337	(\$53,721)	-	-	\$1,892,895
166-Behavioral Health	\$1,829,116	\$2,541,064	(\$711,949)	-	-	\$1,117,167
180-Social Services	\$5,710,437	\$5,018,885	\$691,551	-	-	\$6,401,988
184-Law Enforcement Medical Care	\$104,743	\$194,039	(\$89,295)	-	-	\$15,448
186-Veteran's Services	\$58,227	\$90,744	(\$32,517)	-	-	\$25,710
201-Public Works Special Services	\$64,405	\$60,841	\$3,564	-	-	\$67,968
215-Farm Advisor	\$95,372	\$110,395	(\$15,023)	-	-	\$80,350
230-Capital Projects	\$19,801	\$13,421	\$6,379	-	-	\$26,180
245-Roads	\$411,803	\$378,791	\$33,012	-	-	\$444,815
266-County Wide Automation	\$9,573	\$364,227	(\$354,654)	-	-	(\$345,082)

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

Exhibit B

Roll-Forward Calculations (continued)

Department	Actual Cost	Est Cost	Roll Forward	Reg Adj	One Time Adj	Total Claimable
275-Organizational Management	-	\$20,272	(\$20,272)	-	-	(\$20,272)
277-CSAC Debt Service	-	\$821	(\$821)	-	-	(\$821)
290-Community Development	\$16,077	\$19,815	(\$3,738)	-	-	\$12,339
305-Parks	\$542,254	\$589,834	(\$47,580)	-	-	\$494,674
330-Wildlife and Grazing	\$2,004	\$876	\$1,128	-	-	\$3,133
331-Fish and Game	\$1,872	\$1,852	\$20	-	-	\$1,891
350-Medically Indigent Services Prog	-	\$1,791	(\$1,791)	-	-	(\$1,791)
351-Emergency Medical Services	\$1,074	\$2,288	(\$1,213)	-	-	(\$139)
375-Driving Under the Influence	\$108,205	\$58,610	\$49,596	-	-	\$157,801
377-Library	\$887,333	\$556,124	\$331,209	-	-	\$1,218,542
405-Public Works	\$1,920,048	\$2,339,036	(\$418,988)	-	-	\$1,501,059
407-Fleet	\$215,480	\$298,192	(\$82,712)	-	-	\$132,768
408-Workers' Comp ISF	\$191,439	\$106,305	\$85,134	-	-	\$276,573
409-Liability Insurance ISF	\$124,546	\$152,497	(\$27,951)	-	-	\$96,594
410-Unemployment Insurance ISF	\$368	\$359	\$9	-	-	\$377
411-Medical Malpractice ISF	\$3,379	\$3,314	\$65	-	-	\$3,443
412-County Dental Plan ISF	\$1,070	\$2,024	(\$954)	-	-	\$117
413-OPEB ISF	-	\$242	(\$242)	-	-	(\$242)
425-Airports	\$371,626	\$227,132	\$144,494	-	-	\$516,120
427-Golf Courses	\$79,308	\$89,981	(\$10,673)	-	-	\$68,636
430-Los Osos Sewer System	\$39,885	\$44,476	(\$4,592)	-	-	\$35,293
720-APCD	\$13,461	\$26,281	(\$12,820)	-	-	\$642
760-Pension Trust	\$30,410	\$37,033	(\$6,623)	-	-	\$23,787
791-Law Library	\$3,991	\$6,161	(\$2,170)	-	-	\$1,821
999-Other	\$3,940,255	\$3,587,963	\$352,292	-	-	\$4,292,547
222-Regional Parks	\$309,082	\$88,845	\$220,238	-	-	\$529,320
118-Talent Development	-	\$2,871	(\$2,871)	-	-	(\$2,871)
119-Communication and Outreach	\$6,432	\$1,436	\$4,996	-	-	\$11,428
Totals	\$35,658,822	\$39,590,216	(\$3,931,395)	-	-	\$31,727,427

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

Exhibit C

Service to Service Allocations

Department	Total CSD Allocated	001-Building Depreciation	002-Equipment Depreciation	104-County Administrative Office	111-County Counsel	112-Human Resources	113-Facilities Management	114-Information Technology Department (ITD)	116-Central Services
001-Building Depreciation	\$849,136	-	-	\$89,192	\$111,376	\$96,209	\$27,695	\$32,159	\$215,194
002-Equipment Depreciation	\$2,369,853	-	-	-	\$1,305	\$19,999	\$1,203	\$2,193,659	-
104-County Administrative Office	\$101,901	-	-	\$3,905	\$7,438	\$18,183	\$10,352	\$34,026	\$9,435
111-County Counsel	\$510,896	-	-	\$146,711	-	\$211,579	\$106,002	\$14,967	-
112-Human Resources	\$269,367	-	-	\$11,830	\$17,291	\$38,221	\$45,431	\$82,163	\$15,466
113-Facilities Management	\$852,150	-	-	\$42,443	\$53,852	\$67,232	\$110,656	\$197,259	\$221,408
114-Information Technology Department (ITD)	\$1,004,519	-	-	\$48,943	\$142,801	\$162,212	\$102,293	\$168,544	\$68,451
116-Central Services	\$237,964	-	-	\$11,881	\$3,640	\$10,001	\$47,340	\$64,240	\$2,184
117-Auditor-Controller-Treasurer-Tax Collector	\$410,404	-	-	\$20,598	\$29,450	\$49,057	\$101,695	\$116,312	\$20,321
200-Maintenance Projects	\$600,369	-	-	\$10,726	\$13,393	\$11,640	\$9,591	\$182,260	\$338,340
118-Talent Development	\$70,252	-	-	\$3,227	\$4,717	\$10,426	\$11,667	\$21,100	\$3,972
Totals	\$7,276,810	-	-	\$389,455	\$385,263	\$694,759	\$573,926	\$3,106,691	\$894,772

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

Exhibit C

Service to Service Allocations (continued)

Department	Total CSD Allocated	117-Auditor- Controller- Treasurer-Tax Collector	200-Maintenance Projects	118-Talent Development	Sub Total	Direct Billed	Unallocated	Total
001-Building Depreciation	\$849,136	\$277,312	-	-	\$849,136	-	-	\$849,136
002-Equipment Depreciation	\$2,369,853	\$153,686	-	-	\$2,369,853	-	-	\$2,369,853
104-County Administrative Office	\$101,901	\$12,973	\$4,698	\$891	\$101,901	-	\$2,539,675	\$2,641,576
111-County Counsel	\$510,896	\$31,637	-	-	\$510,896	\$99,393	\$630,193	\$1,240,482
112-Human Resources	\$269,367	\$57,031	-	\$1,933	\$269,367	\$1,531,396	\$785,075	\$2,585,838
113-Facilities Management	\$852,150	\$159,300	-	-	\$852,150	\$3,196,629	\$58,603	\$4,107,382
114-Information Technology Department (ITD)	\$1,004,519	\$247,120	\$58,485	\$5,670	\$1,004,519	\$7,337,529	\$2,824,342	\$11,166,391
116-Central Services	\$237,964	\$26,671	\$71,473	\$534	\$237,964	\$821,347	-	\$1,059,310
117-Auditor-Controller-Treasurer-Tax Collector	\$410,404	\$52,342	\$16,098	\$4,530	\$410,404	\$53,428	\$2,826,124	\$3,289,956
200-Maintenance Projects	\$600,369	\$34,419	-	-	\$600,369	\$189,353	-	\$789,722
118-Talent Development	\$70,252	\$14,646	-	\$496	\$70,252	-	-	\$70,252
Totals	\$7,276,810	\$1,067,135	\$150,755	\$14,055	\$7,276,810	\$13,229,074	\$9,664,013	\$30,169,898

Exhibit D

Significant Changes from Prior Year

During FY2019-20, the County engaged in a response to the COVID-19 pandemic. Departments across the County were involved, including all the Service Departments. The costs associated with this response were allocated under “not allowed” for each service department. This treatment of COVID-19 costs has continued in FY2020-21.

Previously, the Paso Health Facility was identified as a multi-use department for Building Depreciation, and Maintenance Projects. This building has been determined to only be for the use of a single department, 160-Public Health. As a result it has been removed as a function of these 2 services.

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

Building Depreciation
Schedule 1.1

Narrative

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

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

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

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

Fiscal Year FY2021-22 Actuals
For Use In Year 2022-23

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

Date Printed: 12/20/2021

Building Depreciation
Schedule 1.2

Revenue Reconciliation

No Revenue Reconciliation

Fiscal Year FY2021-22 Actuals
For Use In Year 2022-23

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

Date Printed: 12/20/2021

**Building Depreciation
Schedule 1.3**

Labor Distribution Summary

No Labor Distribution

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

Building Depreciation
Schedule 1.4

Schedule of costs to be allocated

	Amount	General & Admin	Old Courthouse	Courthouse Annex	SLO Health Complex	Sierra Way	New Courthouse
<i>Total %</i>			0.000%	0.000%	0.000%	0.000%	0.000%
Wages and Benefits							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	-	-	-	-	-	-	-
Service And Supplies	DIST						
Services and Supplies Subtotal	-	-	-	-	-	-	-
Cost Adjustments							
DEPRECIATION	<i>ADJP</i> \$3,239,742	-	\$67,847	-	\$189,731	\$3,853	\$212,176
Cost Adjustments Subtotal	\$3,239,742	-	\$67,847	-	\$189,731	\$3,853	\$212,176
Reallocate Admin		-	-	-	-	-	-
Functional Costs	\$3,239,742	-	\$67,847	-	\$189,731	\$3,853	\$212,176

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

Building Depreciation
Schedule 1.4

Schedule of costs to be allocated (continued)

	Amount	Atascadero Hospital	Other Direct	County Bank Bldg	Kimball Bldg	Bldg 1200	North County Facility
<i>Total %</i>		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Wages and Benefits							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	-	-	-	-	-	-	-
Service And Supplies							
Servics and Supplies Subtotal	DIST	-	-	-	-	-	-
Cost Adjustments							
DEPRECIATION	<i>ADJP</i>	\$3,239,742	\$16,472	\$1,197,160	\$27,960	\$12,991	-
Cost Adjustments Subtotal		\$3,239,742	\$16,472	\$1,197,160	\$27,960	\$12,991	-
Reallocate Admin		-	-	-	-	-	-
Functional Costs		\$3,239,742	\$16,472	\$1,197,160	\$27,960	\$12,991	-

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

Building Depreciation
Schedule 1.4

Schedule of costs to be allocated (continued)

	Amount	Longbranch	Monterey Parking	New Govt Center	Structures
<i>Total %</i>		0.000%	0.000%	0.000%	0.000%
Wages and Benefits					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Wages and Benefits Subtotal	-	-	-	-	-
Service And Supplies					
Servics and Supplies Subtotal	DIST	-	-	-	-
Cost Adjustments					
DEPRECIATION	<i>ADJP</i> \$3,239,742	-	-	\$1,181,349	\$313,845
Cost Adjustments Subtotal	\$3,239,742	-	-	\$1,181,349	\$313,845
Reallocate Admin		-	-	-	-
Functional Costs	\$3,239,742	-	-	\$1,181,349	\$313,845

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

Building Depreciation
Schedule 1.5

Service to Service Costs

Department	First Incoming	Second Incoming
Subtotals	-	-
Functional Costs	\$3,239,742	
Total Allocated Costs	\$3,239,742	

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

Building Depreciation
Schedule 1.6.1

Detail Allocation - Old Courthouse

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	24,427	38.173%	\$25,899	-	\$25,899	-	\$25,899
132-District Attorney	1,246	1.947%	\$1,321	-	\$1,321	-	\$1,321
142-Planning	19,217	30.031%	\$20,375	-	\$20,375	-	\$20,375
405-Public Works	19,101	29.850%	\$20,252	-	\$20,252	-	\$20,252
Subtotals	63,991	100.000%	\$67,847	-	\$67,847	-	\$67,847
Direct Billed							
Total Full Functional Cost					\$67,847		\$67,847

Allocation Basis: Square Footage

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

Building Depreciation
Schedule 1.6.2

Detail Allocation - Courthouse Annex

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	2,552	4.602%	-	-	-	-	-
132-District Attorney	36,939	66.617%	-	-	-	-	-
136-Sheriff	1,639	2.956%	-	-	-	-	-
139-Probation	1,769	3.190%	-	-	-	-	-
142-Planning	8,271	14.916%	-	-	-	-	-
405-Public Works	4,280	7.719%	-	-	-	-	-
Subtotals	55,450	100.000%	-	-	-	-	-
Direct Billed							
Total Full Functional Cost							

Allocation Basis: Square Footage

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

Building Depreciation
Schedule 1.6.3

Detail Allocation - SLO Health Complex

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	2,165	2.983%	\$5,660	-	\$5,660	(\$0)	\$5,660
116-Central Services	3,461	4.769%	\$9,049	-	\$9,049	(\$0)	\$9,049
137-Animal Services	731	1.007%	\$1,911	-	\$1,911	(\$0)	\$1,911
160-Public Health	31,026	42.754%	\$81,118	-	\$81,118	(\$0)	\$81,118
166-Behavioral Health	33,974	46.817%	\$88,826	-	\$88,826	(\$0)	\$88,826
375-Driving Under the Influence	1,211	1.669%	\$3,166	-	\$3,166	(\$0)	\$3,166
Subtotals	72,568	100.000%	\$189,731	-	\$189,731	(\$0)	\$189,731
Direct Billed							
Total Full Functional Cost					\$189,731		\$189,731

Allocation Basis: Square Footage

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

Building Depreciation
Schedule 1.6.4

Detail Allocation - Sierra Way

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
141-Ag Commissioner	8,366	41.492%	\$1,599	-	\$1,599	\$0	\$1,599
160-Public Health	5,790	28.716%	\$1,106	-	\$1,106	\$0	\$1,106
215-Farm Advisor	6,007	29.792%	\$1,148	-	\$1,148	\$0	\$1,148
Subtotals	20,163	100.000%	\$3,853	-	\$3,853	\$0	\$3,853
Direct Billed							
Total Full Functional Cost					\$3,853		\$3,853

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
116-Central Services	7,196	10.333%	\$21,924	-	\$21,924	-	\$21,924
999-Other	62,445	89.667%	\$190,252	-	\$190,252	-	\$190,252
Subtotals	69,641	100.000%	\$212,176	-	\$212,176	-	\$212,176
Direct Billed							
Total Full Functional Cost					\$212,176		\$212,176

Allocation Basis: Square Footage

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

Building Depreciation
Schedule 1.6.6

Detail Allocation - Atascadero Hospital

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
160-Public Health	1,679	13.662%	\$2,250	-	\$2,250	\$0	\$2,250
166-Behavioral Health	10,611	86.338%	\$14,222	-	\$14,222	\$0	\$14,222
Subtotals	12,290	100.000%	\$16,472	-	\$16,472	\$0	\$16,472
Direct Billed							
Total Full Functional Cost					\$16,472		\$16,472

Allocation Basis: Square Footage

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

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	0.399%	\$4,776	-	\$4,776	-	\$4,776
116-Central Services	30,421	2.545%	\$30,463	-	\$30,463	-	\$30,463
136-Sheriff	554,825	46.409%	\$555,595	-	\$555,595	-	\$555,595
137-Animal Services	8,354	0.699%	\$8,366	-	\$8,366	-	\$8,366
139-Probation	378,189	31.634%	\$378,714	-	\$378,714	-	\$378,714
140-County Fire	45,409	3.798%	\$45,472	-	\$45,472	-	\$45,472
141-Ag Commissioner	7,815	0.654%	\$7,826	-	\$7,826	-	\$7,826
160-Public Health	55,376	4.632%	\$55,453	-	\$55,453	-	\$55,453
166-Behavioral Health	19,809	1.657%	\$19,836	-	\$19,836	-	\$19,836
245-Roads	1,426	0.119%	\$1,428	-	\$1,428	-	\$1,428
375-Driving Under the Influence	3,210	0.268%	\$3,214	-	\$3,214	-	\$3,214
377-Library	75,913	6.350%	\$76,018	-	\$76,018	-	\$76,018
222-Regional Parks	9,985	0.835%	\$9,999	-	\$9,999	-	\$9,999
Subtotals	1,195,502	100.000%	\$1,197,160	-	\$1,197,160	-	\$1,197,160
Direct Billed							
Total Full Functional Cost					\$1,197,160		\$1,197,160

Allocation Basis: Depreciation by department

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

Building Depreciation
Schedule 1.6.8

Detail Allocation - County Bank Bldg

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
116-Central Services	4,192	46.864%	\$13,103	-	\$13,103	-	\$13,103
405-Public Works	4,753	53.136%	\$14,857	-	\$14,857	-	\$14,857
Subtotals	8,945	100.000%	\$27,960	-	\$27,960	-	\$27,960
Direct Billed							
Total Full Functional Cost					\$27,960		\$27,960

Allocation Basis: Square Footage

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

Building Depreciation
Schedule 1.6.9

Detail Allocation - Kimball Bldg

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	120	0.675%	\$88	-	\$88	(\$0)	\$88
113-Facilities Management	3,979	22.366%	\$2,906	-	\$2,906	(\$0)	\$2,906
117-Auditor-Controller-Treasurer-Tax Collector	1,823	10.247%	\$1,331	-	\$1,331	(\$0)	\$1,331
305-Parks	3,148	17.695%	\$2,299	-	\$2,299	(\$0)	\$2,299
405-Public Works	4,121	23.165%	\$3,009	-	\$3,009	(\$0)	\$3,009
999-Other	2,670	15.008%	\$1,950	-	\$1,950	(\$0)	\$1,950
222-Regional Parks	1,929	10.843%	\$1,409	-	\$1,409	(\$0)	\$1,409
Subtotals	17,790	100.000%	\$12,991	-	\$12,991	(\$0)	\$12,991
Direct Billed							
Total Full Functional Cost					\$12,991		\$12,991

Allocation Basis: Square Footage

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

Building Depreciation
Schedule 1.6.10

Detail Allocation - Bldg 1200

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
111-County Counsel	342	0.671%	-	-	-	-	-
112-Human Resources	120	0.235%	-	-	-	-	-
113-Facilities Management	19,814	38.866%	-	-	-	-	-
114-Information Technology Department (ITD)	1,230	2.413%	-	-	-	-	-
116-Central Services	6,961	13.654%	-	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	3,061	6.004%	-	-	-	-	-
109-Assessor	394	0.773%	-	-	-	-	-
110-Clerk	5,124	10.051%	-	-	-	-	-
132-District Attorney	637	1.250%	-	-	-	-	-
136-Sheriff	304	0.596%	-	-	-	-	-
137-Animal Services	254	0.498%	-	-	-	-	-
138-Emergency Services	2,971	5.828%	-	-	-	-	-
139-Probation	298	0.585%	-	-	-	-	-
142-Planning	631	1.238%	-	-	-	-	-
160-Public Health	654	1.283%	-	-	-	-	-
305-Parks	120	0.235%	-	-	-	-	-
377-Library	3,096	6.073%	-	-	-	-	-
405-Public Works	1,198	2.350%	-	-	-	-	-
999-Other	3,771	7.397%	-	-	-	-	-
Subtotals	50,980	100.000%	-	-	-	-	-
Direct Billed							
Total Full Functional Cost							

Allocation Basis: Square Footage

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

Building Depreciation
Schedule 1.6.11

Detail Allocation - North County Facility

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
109-Assessor	3,045	67.817%	\$11,094	-	\$11,094	(\$0)	\$11,094
110-Clerk	264	5.880%	\$962	-	\$962	(\$0)	\$962
142-Planning	1,181	26.303%	\$4,303	-	\$4,303	(\$0)	\$4,303
Subtotals	4,490	100.000%	\$16,358	-	\$16,358	(\$0)	\$16,358
Direct Billed							
Total Full Functional Cost					\$16,358		\$16,358

Allocation Basis: Square Footage

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

Building Depreciation
Schedule 1.6.12

Detail Allocation - Longbranch

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
139-Probation	661	8.899%	-	-	-	-	-
166-Behavioral Health	5,954	80.156%	-	-	-	-	-
375-Driving Under the Influence	813	10.945%	-	-	-	-	-
Subtotals	7,428	100.000%	-	-	-	-	-
Direct Billed							
Total Full Functional Cost							

Allocation Basis: Square Footage

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

Building Depreciation
Schedule 1.6.13

Detail Allocation - Monterey Parking

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	8	7.273%	-	-	-	-	-
111-County Counsel	7	6.364%	-	-	-	-	-
112-Human Resources	4	3.636%	-	-	-	-	-
114-Information Technology Department (ITD)	12	10.909%	-	-	-	-	-
116-Central Services	3	2.727%	-	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	7	6.364%	-	-	-	-	-
109-Assessor	2	1.818%	-	-	-	-	-
132-District Attorney	1	0.909%	-	-	-	-	-
139-Probation	1	0.909%	-	-	-	-	-
142-Planning	8	7.273%	-	-	-	-	-
160-Public Health	1	0.909%	-	-	-	-	-
180-Social Services	1	0.909%	-	-	-	-	-
305-Parks	5	4.727%	-	-	-	-	-
405-Public Works	30	27.273%	-	-	-	-	-
407-Fleet	1	0.909%	-	-	-	-	-
999-Other	16	14.545%	-	-	-	-	-
222-Regional Parks	3	2.545%	-	-	-	-	-
Subtotals	110	100.000%	-	-	-	-	-
Direct Billed							
Total Full Functional Cost							

Allocation Basis: Number of spaces

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

Building Depreciation
Schedule 1.6.14

Detail Allocation - New Govt Center

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	7,852	7.550%	\$89,192	-	\$89,192	-	\$89,192
111-County Counsel	9,805	9.428%	\$111,376	-	\$111,376	-	\$111,376
112-Human Resources	8,462	8.137%	\$96,121	-	\$96,121	-	\$96,121
113-Facilities Management	1,684	1.619%	\$19,129	-	\$19,129	-	\$19,129
116-Central Services	1,954	1.879%	\$22,196	-	\$22,196	-	\$22,196
117-Auditor-Controller-Treasurer-Tax Collector	24,296	23.362%	\$275,981	-	\$275,981	-	\$275,981
100-Board of Supervisors	12,364	11.888%	\$140,444	-	\$140,444	-	\$140,444
109-Assessor	22,935	22.053%	\$260,521	-	\$260,521	-	\$260,521
110-Clerk	12,636	12.150%	\$143,534	-	\$143,534	-	\$143,534
138-Emergency Services	2,012	1.935%	\$22,855	-	\$22,855	-	\$22,855
Subtotals	104,000	100.000%	\$1,181,349	-	\$1,181,349	-	\$1,181,349
Direct Billed							
Total Full Functional Cost					\$1,181,349		\$1,181,349

Allocation Basis: Square Footage

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

Building Depreciation
Schedule 1.6.15

Detail Allocation - Structures

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	1,482	0.473%	\$1,484	-	\$1,484	-	\$1,484
116-Central Services	118,295	37.744%	\$118,459	-	\$118,459	-	\$118,459
109-Assessor	40,140	12.808%	\$40,196	-	\$40,196	-	\$40,196
110-Clerk	4,798	1.531%	\$4,805	-	\$4,805	-	\$4,805
136-Sheriff	6,111	1.950%	\$6,120	-	\$6,120	-	\$6,120
137-Animal Services	35,091	11.196%	\$35,139	-	\$35,139	-	\$35,139
139-Probation	9,117	2.909%	\$9,130	-	\$9,130	-	\$9,130
140-County Fire	1,877	0.599%	\$1,879	-	\$1,879	-	\$1,879
141-Ag Commissioner	4,321	1.379%	\$4,327	-	\$4,327	-	\$4,327
142-Planning	15,568	4.967%	\$15,590	-	\$15,590	-	\$15,590
160-Public Health	24,830	7.923%	\$24,864	-	\$24,864	-	\$24,864
166-Behavioral Health	27,646	8.821%	\$27,684	-	\$27,684	-	\$27,684
201-Public Works Special Services	6,301	2.011%	\$6,310	-	\$6,310	-	\$6,310
375-Driving Under the Influence	966	0.308%	\$967	-	\$967	-	\$967
222-Regional Parks	16,867	5.382%	\$16,890	-	\$16,890	-	\$16,890
Subtotals	313,410	100.000%	\$313,845	-	\$313,845	-	\$313,845
Direct Billed							
Total Full Functional Cost					\$313,845		\$313,845

Allocation Basis: Depreciation by department

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

Building Depreciation
Schedule 1.7

Summary of Allocated Costs

Department	Total	New Govt Center	Old Courthouse	Courthouse Annex	SLO Health Complex	Sierra Way	New Courthouse
104-County Administrative Office	\$89,192	\$89,192	-	-	-	-	-
111-County Counsel	\$111,376	\$111,376	-	-	-	-	-
112-Human Resources	\$96,209	\$96,121	-	-	-	-	-
113-Facilities Management	\$27,695	\$19,129	-	-	\$5,660	-	-
114-Information Technology Department (ITD)	\$32,159	-	\$25,899	-	-	-	-
116-Central Services	\$215,194	\$22,196	-	-	\$9,049	-	\$21,924
117-Auditor-Controller-Treasurer-Tax Collector	\$277,312	\$275,981	-	-	-	-	-
Subtotal for CSD	\$849,136	\$613,995	\$25,899	-	\$14,709	-	\$21,924
100-Board of Supervisors	\$140,444	\$140,444	-	-	-	-	-
109-Assessor	\$311,811	\$260,521	-	-	-	-	-
110-Clerk	\$149,300	\$143,534	-	-	-	-	-
132-District Attorney	\$1,321	-	\$1,321	-	-	-	-
136-Sheriff	\$561,714	-	-	-	-	-	-
137-Animal Services	\$45,417	-	-	-	\$1,911	-	-
138-Emergency Services	\$22,855	\$22,855	-	-	-	-	-
139-Probation	\$387,844	-	-	-	-	-	-
140-County Fire	\$47,351	-	-	-	-	-	-
141-Ag Commissioner	\$13,752	-	-	-	-	\$1,599	-
142-Planning	\$40,267	-	\$20,375	-	-	-	-
160-Public Health	\$164,793	-	-	-	\$81,118	\$1,106	-
166-Behavioral Health	\$150,569	-	-	-	\$88,826	-	-
201-Public Works Special Services	\$6,310	-	-	-	-	-	-
215-Farm Advisor	\$1,148	-	-	-	-	\$1,148	-
245-Roads	\$1,428	-	-	-	-	-	-
305-Parks	\$2,299	-	-	-	-	-	-
375-Driving Under the Influence	\$7,348	-	-	-	\$3,166	-	-
377-Library	\$76,018	-	-	-	-	-	-

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

Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

Department	Total	New Govt Center	Old Courthouse	Courthouse Annex	SLO Health Complex	Sierra Way	New Courthouse
405-Public Works	\$38,118	-	\$20,252	-	-	-	-
999-Other	\$192,202	-	-	-	-	-	\$190,252
222-Regional Parks	\$28,298	-	-	-	-	-	-
Totals	\$3,239,742	\$1,181,349	\$67,847	-	\$189,731	\$3,853	\$212,176
Direct Billed	-	-	-	-	-	-	-
Total Full Functional Cost	\$3,239,742	\$1,181,349	\$67,847	-	\$189,731	\$3,853	\$212,176
Less Direct Billed	-	-	-	-	-	-	-
Less CSD Amounts	(\$849,136)	(\$613,995)	(\$25,899)	-	(\$14,709)	-	(\$21,924)
Total Receiving Department Allocation	\$2,390,606	\$567,354	\$41,948	-	\$175,022	\$3,853	\$190,252

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

Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

Department	Total	Atascadero Hospital	Other Direct	County Bank Bldg	Kimball Bldg	Bldg 1200	North County Facility
104-County Administrative Office	\$89,192	-	-	-	-	-	-
111-County Counsel	\$111,376	-	-	-	-	-	-
112-Human Resources	\$96,209	-	-	-	\$88	-	-
113-Facilities Management	\$27,695	-	-	-	\$2,906	-	-
114-Information Technology Department (ITD)	\$32,159	-	\$4,776	-	-	-	-
116-Central Services	\$215,194	-	\$30,463	\$13,103	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$277,312	-	-	-	\$1,331	-	-
Subtotal for CSD	\$849,136	-	\$35,239	\$13,103	\$4,324	-	-
100-Board of Supervisors	\$140,444	-	-	-	-	-	-
109-Assessor	\$311,811	-	-	-	-	-	\$11,094
110-Clerk	\$149,300	-	-	-	-	-	\$962
132-District Attorney	\$1,321	-	-	-	-	-	-
136-Sheriff	\$561,714	-	\$555,595	-	-	-	-
137-Animal Services	\$45,417	-	\$8,366	-	-	-	-
138-Emergency Services	\$22,855	-	-	-	-	-	-
139-Probation	\$387,844	-	\$378,714	-	-	-	-
140-County Fire	\$47,351	-	\$45,472	-	-	-	-
141-Ag Commissioner	\$13,752	-	\$7,826	-	-	-	-
142-Planning	\$40,267	-	-	-	-	-	\$4,303
160-Public Health	\$164,793	\$2,250	\$55,453	-	-	-	-
166-Behavioral Health	\$150,569	\$14,222	\$19,836	-	-	-	-
201-Public Works Special Services	\$6,310	-	-	-	-	-	-
215-Farm Advisor	\$1,148	-	-	-	-	-	-
245-Roads	\$1,428	-	\$1,428	-	-	-	-
305-Parks	\$2,299	-	-	-	\$2,299	-	-
375-Driving Under the Influence	\$7,348	-	\$3,214	-	-	-	-
377-Library	\$76,018	-	\$76,018	-	-	-	-

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

Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

Department	Total	Atascadero Hospital	Other Direct	County Bank Bldg	Kimball Bldg	Bldg 1200	North County Facility
405-Public Works	\$38,118	-	-	\$14,857	\$3,009	-	-
999-Other	\$192,202	-	-	-	\$1,950	-	-
222-Regional Parks	\$28,298	-	\$9,999	-	\$1,409	-	-
Totals	\$3,239,742	\$16,472	\$1,197,160	\$27,960	\$12,991	-	\$16,358
Direct Billed	-	-	-	-	-	-	-
Total Full Functional Cost	\$3,239,742	\$16,472	\$1,197,160	\$27,960	\$12,991	-	\$16,358
Less Direct Billed	-	-	-	-	-	-	-
Less CSD Amounts	(\$849,136)	-	(\$35,239)	(\$13,103)	(\$4,324)	-	-
Total Receiving Department Allocation	\$2,390,606	\$16,472	\$1,161,921	\$14,857	\$8,666	-	\$16,358

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

Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

Department	Total	Longbranch	Monterey Parking	Structures
104-County Administrative Office	\$89,192	-	-	-
111-County Counsel	\$111,376	-	-	-
112-Human Resources	\$96,209	-	-	-
113-Facilities Management	\$27,695	-	-	-
114-Information Technology Department (ITD)	\$32,159	-	-	\$1,484
116-Central Services	\$215,194	-	-	\$118,459
117-Auditor-Controller-Treasurer-Tax Collector	\$277,312	-	-	-
Subtotal for CSD	\$849,136	-	-	\$119,943
100-Board of Supervisors	\$140,444	-	-	-
109-Assessor	\$311,811	-	-	\$40,196
110-Clerk	\$149,300	-	-	\$4,805
132-District Attorney	\$1,321	-	-	-
136-Sheriff	\$561,714	-	-	\$6,120
137-Animal Services	\$45,417	-	-	\$35,139
138-Emergency Services	\$22,855	-	-	-
139-Probation	\$387,844	-	-	\$9,130
140-County Fire	\$47,351	-	-	\$1,879
141-Ag Commissioner	\$13,752	-	-	\$4,327
142-Planning	\$40,267	-	-	\$15,590
160-Public Health	\$164,793	-	-	\$24,864
166-Behavioral Health	\$150,569	-	-	\$27,684
201-Public Works Special Services	\$6,310	-	-	\$6,310
215-Farm Advisor	\$1,148	-	-	-
245-Roads	\$1,428	-	-	-
305-Parks	\$2,299	-	-	-
375-Driving Under the Influence	\$7,348	-	-	\$967
377-Library	\$76,018	-	-	-

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

Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

Department	Total	Longbranch	Monterey Parking	Structures
405-Public Works	\$38,118	-	-	-
999-Other	\$192,202	-	-	-
222-Regional Parks	\$28,298	-	-	\$16,890
Totals	\$3,239,742	-	-	\$313,845
Direct Billed	-	-	-	-
Total Full Functional Cost	\$3,239,742	-	-	\$313,845
Less Direct Billed	-	-	-	-
Less CSD Amounts	(\$849,136)	-	-	(\$119,943)
Total Receiving Department Allocation	\$2,390,606	-	-	\$193,902

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

Equipment Depreciation
Schedule 2.1

Narrative

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

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

Software- Depreciation as calculated by County accounting system.

Computing Assets- Depreciation as calculated by County accounting system.

Other Assets- Depreciation as calculated by County accounting system.

Fiscal Year FY2021-22 Actuals
For Use In Year 2022-23

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

Date Printed: 12/20/2021

**Equipment Depreciation
Schedule 2.2**

Revenue Reconciliation

No Revenue Reconciliation

Fiscal Year FY2021-22 Actuals
For Use In Year 2022-23

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

Date Printed: 12/20/2021

**Equipment Depreciation
Schedule 2.3**

Labor Distribution Summary

No Labor Distribution

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

Equipment Depreciation
Schedule 2.4

Schedule of costs to be allocated

	Amount	General & Admin	Software	Computing Assets	Other Assets
<i>Total %</i>			0.000%	0.000%	0.000%
Wages and Benefits					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Wages and Benefits Subtotal	-	-	-	-	-
Service And Supplies					
Servics and Supplies Subtotal					
	DIST				
Cost Adjustments					
DEPRECIATION	<i>ADJP</i> \$3,183,410	-	\$1,148,895	\$807,503	\$1,227,012
Cost Adjustments Subtotal	\$3,183,410	-	\$1,148,895	\$807,503	\$1,227,012
Reallocate Admin					
Functional Costs	\$3,183,410	-	\$1,148,895	\$807,503	\$1,227,012

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

Equipment Depreciation
Schedule 2.5

Service to Service Costs

Department	First Incoming	Second Incoming
Subtotals	-	-
Functional Costs	\$3,183,410	
Total Allocated Costs	\$3,183,410	

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

Equipment Depreciation
Schedule 2.6.1

Detail Allocation - Software

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	18,940	1.649%	\$18,940	-	\$18,940	-	\$18,940
114-Information Technology Department (ITD)	713,090	62.067%	\$713,090	-	\$713,090	-	\$713,090
117-Auditor-Controller-Treasurer-Tax Collector	141,337	12.302%	\$141,337	-	\$141,337	-	\$141,337
109-Assessor	9,000	0.783%	\$9,000	-	\$9,000	-	\$9,000
110-Clerk	24,326	2.117%	\$24,326	-	\$24,326	-	\$24,326
132-District Attorney	10,304	0.897%	\$10,304	-	\$10,304	-	\$10,304
136-Sheriff	34,426	2.996%	\$34,426	-	\$34,426	-	\$34,426
142-Planning	170,152	14.810%	\$170,152	-	\$170,152	-	\$170,152
201-Public Works Special Services	8,800	0.766%	\$8,800	-	\$8,800	-	\$8,800
305-Parks	18,521	1.612%	\$18,521	-	\$18,521	-	\$18,521
Subtotals	1,148,895	100.000%	\$1,148,895	-	\$1,148,895	-	\$1,148,895
Direct Billed							
Total Full Functional Cost					\$1,148,895		\$1,148,895

Allocation Basis: Departmental Asset Depreciation

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

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)	725,017	89.785%	\$725,017	-	\$725,017	(\$0)	\$725,017
132-District Attorney	4,082	0.505%	\$4,082	-	\$4,082	(\$0)	\$4,082
136-Sheriff	60,098	7.442%	\$60,098	-	\$60,098	(\$0)	\$60,098
139-Probation	11,492	1.423%	\$11,492	-	\$11,492	(\$0)	\$11,492
140-County Fire	6,813	0.844%	\$6,813	-	\$6,813	(\$0)	\$6,813
Alloc Remains	-	0.000%	-	-	-	\$0	\$0
Subtotals	807,503	100.000%	\$807,503	-	\$807,503	(\$0)	\$807,503
Direct Billed							
Total Full Functional Cost					\$807,503		\$807,503

Allocation Basis: Departmental Asset Depreciation

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

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	0.106%	\$1,305	-	\$1,305	-	\$1,305
112-Human Resources	1,059	0.086%	\$1,059	-	\$1,059	-	\$1,059
113-Facilities Management	1,203	0.098%	\$1,203	-	\$1,203	-	\$1,203
114-Information Technology Department (ITD)	755,552	61.577%	\$755,552	-	\$755,552	-	\$755,552
117-Auditor-Controller-Treasurer-Tax Collector	12,348	1.006%	\$12,348	-	\$12,348	-	\$12,348
100-Board of Supervisors	987	0.080%	\$987	-	\$987	-	\$987
109-Assessor	64,438	5.252%	\$64,438	-	\$64,438	-	\$64,438
110-Clerk	3,944	0.321%	\$3,944	-	\$3,944	-	\$3,944
132-District Attorney	9,774	0.797%	\$9,774	-	\$9,774	-	\$9,774
136-Sheriff	221,987	18.092%	\$221,987	-	\$221,987	-	\$221,987
137-Animal Services	1,193	0.097%	\$1,193	-	\$1,193	-	\$1,193
138-Emergency Services	20,582	1.677%	\$20,582	-	\$20,582	-	\$20,582
139-Probation	1,107	0.090%	\$1,107	-	\$1,107	-	\$1,107
140-County Fire	84,815	6.912%	\$84,815	-	\$84,815	-	\$84,815
141-Ag Commissioner	1,934	0.158%	\$1,934	-	\$1,934	-	\$1,934
142-Planning	3,996	0.326%	\$3,996	-	\$3,996	-	\$3,996
160-Public Health	21,432	1.747%	\$21,432	-	\$21,432	-	\$21,432
215-Farm Advisor	1,508	0.123%	\$1,508	-	\$1,508	-	\$1,508
305-Parks	11,925	0.972%	\$11,925	-	\$11,925	-	\$11,925
377-Library	5,921	0.483%	\$5,921	-	\$5,921	-	\$5,921
Subtotals	1,227,012	100.000%	\$1,227,012	-	\$1,227,012	-	\$1,227,012
Direct Billed						-	-
Total Full Functional Cost						\$1,227,012	\$1,227,012

Allocation Basis: Departmental Asset Depreciation

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

Equipment Depreciation
Schedule 2.7

Summary of Allocated Costs

Department	Total	Computing Assets	Software	Other Assets
111-County Counsel	\$1,305	-	-	\$1,305
112-Human Resources	\$19,999	-	\$18,940	\$1,059
113-Facilities Management	\$1,203	-	-	\$1,203
114-Information Technology Department (ITD)	\$2,193,659	\$725,017	\$713,090	\$755,552
117-Auditor-Controller-Treasurer-Tax Collector	\$153,686	-	\$141,337	\$12,348
Subtotal for CSD	\$2,369,853	\$725,017	\$873,368	\$771,468
100-Board of Supervisors	\$987	-	-	\$987
109-Assessor	\$73,438	-	\$9,000	\$64,438
110-Clerk	\$28,269	-	\$24,326	\$3,944
132-District Attorney	\$24,160	\$4,082	\$10,304	\$9,774
136-Sheriff	\$316,511	\$60,098	\$34,426	\$221,987
137-Animal Services	\$1,193	-	-	\$1,193
138-Emergency Services	\$20,582	-	-	\$20,582
139-Probation	\$12,600	\$11,492	-	\$1,107
140-County Fire	\$91,629	\$6,813	-	\$84,815
141-Ag Commissioner	\$1,934	-	-	\$1,934
142-Planning	\$174,148	-	\$170,152	\$3,996
160-Public Health	\$21,432	-	-	\$21,432
201-Public Works Special Services	\$8,800	-	\$8,800	-
215-Farm Advisor	\$1,508	-	-	\$1,508
305-Parks	\$30,446	-	\$18,521	\$11,925
377-Library	\$5,921	-	-	\$5,921
Alloc Remains	\$0	-	\$0	-
Totals	\$3,183,410	\$807,503	\$1,148,895	\$1,227,012
Direct Billed	-	-	-	-
Total Full Functional Cost	\$3,183,410	\$807,503	\$1,148,895	\$1,227,012
Less Direct Billed	-	-	-	-

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

Equipment Depreciation
Schedule 2.7

Summary of Allocated Costs (continued)

Department	Total	Computing Assets	Software	Other Assets
Less CSD Amounts	(\$2,369,853)	(\$725,017)	(\$873,368)	(\$771,468)
Total Receiving Department Allocation	\$813,557	\$82,486	\$275,528	\$455,544

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

County Administrative Office
Schedule 3.1

Narrative

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

Not Allowed

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

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

Support to Others- Costs related to departmental support.

Budget Assistance- Costs related to review of departmental budgets.

Not Allowed- Not further allocated

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

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	\$109,681	\$109,681	-	-	
	Total for C/A	\$109,681	\$109,681	-	-	
REV	Outside revenues	\$89,279	\$68,570	-	\$20,710	
	Total for REV	\$89,279	\$68,570	-	\$20,710	

Total per Books	\$198,961
Less General Government	(\$20,710)
Less Off the Top	(\$178,251)
Less Direct Billed	-
Difference	-

Fiscal Year FY2021-22 Actuals
For Use In Year 2022-23

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

Date Printed: 12/20/2021

**County Administrative Office
Schedule 3.3**

Labor Distribution Summary

No Labor Distribution

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

Schedule of costs to be allocated

	Amount	General & Admin	Support to Others	Budget Assistance	Not Allowed
<i>Total %</i>		44.566%	4.631%	8.696%	42.107%
Wages and Benefits					
Salaries	\$2,466,937	\$1,099,415	\$114,240	\$214,518	\$1,038,764
Benefits	-	-	-	-	-
Wages and Benefits Subtotal	\$2,466,937	\$1,099,415	\$114,240	\$214,518	\$1,038,764
Service And Supplies					
	DIST				
SERVICES & SUPPLIES	<i>PROP</i>	\$875,991	\$875,745	-	\$246
Services and Supplies Subtotal		\$875,991	\$875,745	-	\$246
Cost Adjustments					
REVENUE	<i>ADJP</i>	(\$198,961)	(\$178,251)	-	(\$20,710)
Cost Adjustments Subtotal		(\$198,961)	(\$178,251)	-	(\$20,710)
Reallocate Admin		(\$1,796,910)	\$150,110	\$281,875	\$1,364,924
Functional Costs		\$3,143,968	-	\$264,350	\$2,383,224

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

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	\$89,192	-	-	\$73,137	\$16,055
104-County Administrative Office	-	\$3,905	\$326	\$613	\$2,966
111-County Counsel	-	\$146,711	\$12,256	\$23,014	\$111,441
112-Human Resources	-	\$11,830	\$5	\$9,660	\$2,166
113-Facilities Management	-	\$42,443	\$6	\$42,383	\$53
114-Information Technology Department (ITD)	-	\$48,943	\$14,275	\$34,669	-
116-Central Services	-	\$11,881	\$992	\$1,864	\$9,024
117-Auditor-Controller-Treasurer-Tax Collector	-	\$20,598	\$456	\$15,994	\$4,148
200-Maintenance Projects	-	\$10,726	\$896	\$1,682	\$8,147
118-Talent Development	-	\$3,227	\$270	\$506	\$2,451
Subtotals	\$89,192	\$300,264	\$29,482	\$203,522	\$156,451
Functional Costs	\$3,143,968		\$264,350	\$496,393	\$2,383,224
Total Allocated Costs	\$3,533,423		\$293,832	\$699,916	\$2,539,675

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

**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	216	0.159%	\$421	-	\$421	-	\$421
111-County Counsel	658	0.486%	\$1,284	-	\$1,284	\$143	\$1,427
112-Human Resources	4,158	3.071%	\$8,117	-	\$8,117	\$907	\$9,024
114-Information Technology Department (ITD)	5,162	3.812%	\$10,078	-	\$10,078	\$1,126	\$11,204
116-Central Services	2,886	2.131%	\$5,634	-	\$5,634	\$629	\$6,264
117-Auditor-Controller-Treasurer-Tax Collector	1,188	0.877%	\$2,319	-	\$2,319	\$259	\$2,578
200-Maintenance Projects	497	0.367%	\$971	-	\$971	\$108	\$1,080
109-Assessor	2,654	1.960%	\$5,182	-	\$5,182	\$579	\$5,761
110-Clerk	4,425	3.268%	\$8,638	-	\$8,638	\$965	\$9,603
131-Grand Jury	3,638	2.687%	\$7,102	-	\$7,102	\$793	\$7,895
132-District Attorney	1,753	1.295%	\$3,422	-	\$3,422	\$382	\$3,804
134-Child Support Services	507	0.374%	\$990	-	\$990	\$111	\$1,100
135-Public Defender	6,738	4.976%	\$13,155	-	\$13,155	\$1,470	\$14,625
136-Sheriff	7,073	5.224%	\$13,809	-	\$13,809	\$1,542	\$15,351
137-Animal Services	455	0.336%	\$888	-	\$888	\$99	\$987
138-Emergency Services	293	0.217%	\$573	-	\$573	\$64	\$637
139-Probation	4,593	3.392%	\$8,968	-	\$8,968	\$1,002	\$9,970
140-County Fire	9,261	6.840%	\$18,081	-	\$18,081	\$2,020	\$20,101
141-Ag Commissioner	2,216	1.636%	\$4,326	-	\$4,326	\$483	\$4,809
142-Planning	14,514	10.719%	\$28,336	-	\$28,336	\$3,165	\$31,502
143-Court Operations Fund	1,726	1.275%	\$3,370	-	\$3,370	\$376	\$3,746
160-Public Health	10,577	7.812%	\$20,650	-	\$20,650	\$2,307	\$22,957
166-Behavioral Health	8,189	6.048%	\$15,987	-	\$15,987	\$1,786	\$17,773
180-Social Services	9,607	7.095%	\$18,755	-	\$18,755	\$2,095	\$20,851
186-Veteran's Services	1,469	1.085%	\$2,867	-	\$2,867	\$320	\$3,188
215-Farm Advisor	3,848	2.842%	\$7,513	-	\$7,513	\$839	\$8,353
290-Community Development	86	0.063%	\$168	-	\$168	\$19	\$187

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

**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	2,625	1.938%	\$5,124	-	\$5,124	\$572	\$5,697
330-Wildlife and Grazing	917	0.677%	\$1,790	-	\$1,790	\$200	\$1,990
331-Fish and Game	709	0.524%	\$1,385	-	\$1,385	\$155	\$1,539
375-Driving Under the Influence	39	0.029%	\$76	-	\$76	\$8	\$84
377-Library	763	0.564%	\$1,490	-	\$1,490	\$166	\$1,657
405-Public Works	15,450	11.411%	\$30,164	-	\$30,164	\$3,369	\$33,534
407-Fleet	50	0.037%	\$97	-	\$97	\$11	\$108
425-Airports	5,946	4.391%	\$11,608	-	\$11,608	\$1,297	\$12,905
999-Other	516	0.381%	\$1,008	-	\$1,008	\$113	\$1,121
Alloc Remains	-	0.000%	-	-	-	\$0	\$0
Subtotals	135,400	100.000%	\$264,350	-	\$264,350	\$29,482	\$293,832
Direct Billed							
Total Full Functional Cost					\$264,350		\$293,832

Allocation Basis: Amount identified in the cost accounting system

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

County Administrative Office
Schedule 3.6.2

Detail Allocation - Budget Assistance

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	3,342,928	0.612%	\$3,484	-	\$3,484	-	\$3,484
111-County Counsel	4,687,680	0.858%	\$4,885	-	\$4,885	\$1,125	\$6,011
112-Human Resources	7,143,240	1.307%	\$7,444	-	\$7,444	\$1,715	\$9,159
113-Facilities Management	8,073,470	1.477%	\$8,414	-	\$8,414	\$1,938	\$10,352
114-Information Technology Department (ITD)	17,798,991	3.257%	\$18,549	-	\$18,549	\$4,273	\$22,822
116-Central Services	2,473,643	0.453%	\$2,578	-	\$2,578	\$594	\$3,172
117-Auditor-Controller-Treasurer-Tax Collector	8,106,870	1.483%	\$8,449	-	\$8,449	\$1,946	\$10,395
200-Maintenance Projects	2,822,286	0.516%	\$2,941	-	\$2,941	\$677	\$3,619
118-Talent Development	694,709	0.127%	\$724	-	\$724	\$167	\$891
100-Board of Supervisors	1,697,918	0.311%	\$1,769	-	\$1,769	\$408	\$2,177
109-Assessor	9,795,938	1.793%	\$10,209	-	\$10,209	\$2,352	\$12,560
110-Clerk	4,435,004	0.812%	\$4,622	-	\$4,622	\$1,065	\$5,687
130-Waste Mgmt	767,133	0.140%	\$799	-	\$799	\$184	\$984
131-Grand Jury	84,435	0.015%	\$88	-	\$88	\$20	\$108
132-District Attorney	19,237,903	3.520%	\$20,049	-	\$20,049	\$4,618	\$24,667
134-Child Support Services	3,956,233	0.724%	\$4,123	-	\$4,123	\$950	\$5,073
135-Public Defender	7,792,282	1.426%	\$8,121	-	\$8,121	\$1,871	\$9,991
136-Sheriff	81,650,939	14.941%	\$85,093	-	\$85,093	\$19,600	\$104,693
137-Animal Services	2,571,114	0.470%	\$2,679	-	\$2,679	\$617	\$3,297
138-Emergency Services	1,448,937	0.265%	\$1,510	-	\$1,510	\$348	\$1,858
139-Probation	23,534,359	4.306%	\$24,526	-	\$24,526	\$5,649	\$30,176
140-County Fire	20,204,250	3.697%	\$21,056	-	\$21,056	\$4,850	\$25,906
141-Ag Commissioner	6,463,904	1.183%	\$6,736	-	\$6,736	\$1,552	\$8,288
142-Planning	14,866,364	2.720%	\$15,493	-	\$15,493	\$3,569	\$19,062
160-Public Health	41,657,744	7.623%	\$43,414	-	\$43,414	\$10,000	\$53,414
166-Behavioral Health	79,519,736	14.551%	\$82,872	-	\$82,872	\$19,089	\$101,960
180-Social Services	68,114,266	12.464%	\$70,985	-	\$70,985	\$16,351	\$87,336
184-Law Enforcement Medical Care	8,181,353	1.497%	\$8,526	-	\$8,526	\$1,964	\$10,490
186-Veteran's Services	741,365	0.136%	\$773	-	\$773	\$178	\$951

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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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
201-Public Works Special Services	3,519,578	0.644%	\$3,668	-	\$3,668	\$845	\$4,513
215-Farm Advisor	617,989	0.113%	\$644	-	\$644	\$148	\$792
245-Roads	19,469,266	3.563%	\$20,290	-	\$20,290	\$4,674	\$24,964
266-County Wide Automation	600	0.000%	\$1	-	\$1	\$0	\$1
290-Community Development	423,896	0.078%	\$442	-	\$442	\$102	\$544
305-Parks	5,443,150	0.996%	\$5,673	-	\$5,673	\$1,307	\$6,979
330-Wildlife and Grazing	3,022	0.001%	\$3	-	\$3	\$1	\$4
331-Fish and Game	30,950	0.006%	\$32	-	\$32	\$7	\$40
351-Emergency Medical Services	308,895	0.057%	\$322	-	\$322	\$74	\$396
375-Driving Under the Influence	1,485,503	0.272%	\$1,548	-	\$1,548	\$357	\$1,905
377-Library	10,799,374	1.976%	\$11,255	-	\$11,255	\$2,592	\$13,847
405-Public Works	20,619,086	3.773%	\$21,488	-	\$21,488	\$4,950	\$26,438
407-Fleet	4,574,125	0.837%	\$4,767	-	\$4,767	\$1,098	\$5,865
408-Workers' Comp ISF	4,942,129	0.904%	\$5,150	-	\$5,150	\$1,186	\$6,337
409-Liability Insurance ISF	4,582,140	0.838%	\$4,775	-	\$4,775	\$1,100	\$5,875
410-Unemployment Insurance ISF	57,959	0.011%	\$60	-	\$60	\$14	\$74
411-Medical Malpractice ISF	661,681	0.121%	\$690	-	\$690	\$159	\$848
412-County Dental Plan ISF	224,359	0.041%	\$234	-	\$234	\$54	\$288
425-Airports	5,245,721	0.960%	\$5,467	-	\$5,467	\$1,259	\$6,726
427-Golf Courses	3,357,951	0.614%	\$3,499	-	\$3,499	\$806	\$4,306
430-Los Osos Sewer System	3,750,917	0.686%	\$3,909	-	\$3,909	\$900	\$4,809
222-Regional Parks	4,397,524	0.805%	\$4,583	-	\$4,583	\$1,056	\$5,639
119-Communication and Outreach	114,629	0.021%	\$119	-	\$119	\$28	\$147
Subtotals	546,495,438	100.000%	\$569,531	-	\$569,531	\$130,385	\$699,916
Direct Billed							
Total Full Functional Cost					\$569,531		\$699,916

Allocation Basis: Annual Departmental Expenditures.

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

**County Administrative Office
Schedule 3.7**

Summary of Allocated Costs

Department	Total	Budget Assistance	Support to Others	Not Allowed
104-County Administrative Office	\$3,905	\$3,484	\$421	-
111-County Counsel	\$7,438	\$6,011	\$1,427	-
112-Human Resources	\$18,183	\$9,159	\$9,024	-
113-Facilities Management	\$10,352	\$10,352	-	-
114-Information Technology Department (ITD)	\$34,026	\$22,822	\$11,204	-
116-Central Services	\$9,435	\$3,172	\$6,264	-
117-Auditor-Controller-Treasurer-Tax Collector	\$12,973	\$10,395	\$2,578	-
200-Maintenance Projects	\$4,698	\$3,619	\$1,080	-
118-Talent Development	\$891	\$891	-	-
Subtotal for CSD	\$101,901	\$69,903	\$31,998	-
100-Board of Supervisors	\$2,177	\$2,177	-	-
109-Assessor	\$18,321	\$12,560	\$5,761	-
110-Clerk	\$15,290	\$5,687	\$9,603	-
130-Waste Mgmt	\$984	\$984	-	-
131-Grand Jury	\$8,003	\$108	\$7,895	-
132-District Attorney	\$28,471	\$24,667	\$3,804	-
134-Child Support Services	\$6,173	\$5,073	\$1,100	-
135-Public Defender	\$24,616	\$9,991	\$14,625	-
136-Sheriff	\$120,044	\$104,693	\$15,351	-
137-Animal Services	\$4,284	\$3,297	\$987	-
138-Emergency Services	\$2,495	\$1,858	\$637	-
139-Probation	\$40,146	\$30,176	\$9,970	-
140-County Fire	\$46,007	\$25,906	\$20,101	-
141-Ag Commissioner	\$13,097	\$8,288	\$4,809	-
142-Planning	\$50,563	\$19,062	\$31,502	-
143-Court Operations Fund	\$3,746	-	\$3,746	-
160-Public Health	\$76,371	\$53,414	\$22,957	-

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	Budget Assistance	Support to Others	Not Allowed
166-Behavioral Health	\$119,734	\$101,960	\$17,773	-
180-Social Services	\$108,187	\$87,336	\$20,851	-
184-Law Enforcement Medical Care	\$10,490	\$10,490	-	-
186-Veteran's Services	\$4,138	\$951	\$3,188	-
201-Public Works Special Services	\$4,513	\$4,513	-	-
215-Farm Advisor	\$9,145	\$792	\$8,353	-
245-Roads	\$24,964	\$24,964	-	-
266-County Wide Automation	\$1	\$1	-	-
290-Community Development	\$730	\$544	\$187	-
305-Parks	\$12,676	\$6,979	\$5,697	-
330-Wildlife and Grazing	\$1,994	\$4	\$1,990	-
331-Fish and Game	\$1,579	\$40	\$1,539	-
351-Emergency Medical Services	\$396	\$396	-	-
375-Driving Under the Influence	\$1,989	\$1,905	\$84	-
377-Library	\$15,504	\$13,847	\$1,657	-
405-Public Works	\$59,972	\$26,438	\$33,534	-
407-Fleet	\$5,973	\$5,865	\$108	-
408-Workers' Comp ISF	\$6,337	\$6,337	-	-
409-Liability Insurance ISF	\$5,875	\$5,875	-	-
410-Unemployment Insurance ISF	\$74	\$74	-	-
411-Medical Malpractice ISF	\$848	\$848	-	-
412-County Dental Plan ISF	\$288	\$288	-	-
425-Airports	\$19,631	\$6,726	\$12,905	-
427-Golf Courses	\$4,306	\$4,306	-	-
430-Los Osos Sewer System	\$4,809	\$4,809	-	-
999-Other	\$1,121	-	\$1,121	-
222-Regional Parks	\$5,639	\$5,639	-	-
119-Communication and Outreach	\$147	\$147	-	-

**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	Budget Assistance	Support to Others	Not Allowed
Alloc Remains	\$0	\$0	-	
Totals	\$993,748	\$699,916	\$293,832	-
Direct Billed	-	-	-	-
Total Full Functional Cost	\$993,748	\$699,916	\$293,832	-
Less Direct Billed	-	-	-	-
Less CSD Amounts	(\$101,901)	(\$69,903)	(\$31,998)	-
Total Receiving Department Allocation	\$891,847	\$630,013	\$261,834	-

County Counsel
Schedule 4.1

Narrative

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

Legal Services

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

Not Allowed- Not further allocated

Legal Services- Costs of departmental legal services.

Jury & Witness Costs- Not further allocated

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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County Counsel
Schedule 4.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$43,863	-	\$43,863	-	
	Total for C/A	\$43,863	-	\$43,863	-	
REV	Revenues	\$179,593	\$123,825	\$55,530	\$238	
	Total for REV	\$179,593	\$123,825	\$55,530	\$238	

Total per Books	\$223,456
Less General Government	(\$238)
Less Off the Top	(\$123,825)
Less Direct Billed	(\$99,393)
Difference	-

Fiscal Year FY2021-22 Actuals
For Use In Year 2022-23

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

Date Printed: 12/20/2021

**County Counsel
Schedule 4.3**

**Labor Distribution Summary
No Labor Distribution**

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

Schedule of costs to be allocated

	Amount	General & Admin	Not Allowed	Legal Services	Jury & Witness Costs	
<i>Total %</i>		29.576%	9.464%	60.961%	0.000%	
Wages and Benefits						
Salaries	\$3,820,687	\$1,129,988	\$361,584	\$2,329,115	-	
Benefits	-	-	-	-	-	
Wages and Benefits Subtotal	\$3,820,687	\$1,129,988	\$361,584	\$2,329,115	-	
Service And Supplies						
	DIST					
SERVICES & SUPPLIES	<i>PROP</i>	\$866,993	\$552,318	\$6,765	\$307,033	\$877
Services and Supplies Subtotal		\$866,993	\$552,318	\$6,765	\$307,033	\$877
Cost Adjustments						
REVENUE	<i>ADJP</i>	(\$124,064)	(\$123,825)	(\$239)	-	-
Cost Adjustments Subtotal		(\$124,064)	(\$123,825)	(\$239)	-	-
Reallocate Admin		(\$1,558,481)	\$209,433	\$1,349,048	-	
Functional Costs		-	\$577,544	\$3,985,196	\$877	

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

Service to Service Costs

Department	First Incoming	Second Incoming	Not Allowed	Legal Services	Jury & Witness Costs
001-Building Depreciation	\$111,376	-	\$14,967	\$96,409	-
002-Equipment Depreciation	\$1,305	-	\$175	\$1,130	-
104-County Administrative Office	\$6,169	\$1,269	\$999	\$6,438	-
112-Human Resources	-	\$17,291	\$2,324	\$14,967	-
113-Facilities Management	-	\$53,852	\$7,237	\$46,615	-
114-Information Technology Department (ITD)	-	\$142,801	\$19,190	\$123,611	-
116-Central Services	-	\$3,640	\$489	\$3,151	-
117-Auditor-Controller-Treasurer-Tax Collector	-	\$29,450	\$3,958	\$25,492	-
200-Maintenance Projects	-	\$13,393	\$1,800	\$11,594	-
118-Talent Development	-	\$4,717	\$634	\$4,083	-
Subtotals	\$118,850	\$266,412	\$51,773	\$333,490	-
Functional Costs	\$4,563,617		\$577,544	\$3,985,196	\$877
Total Allocated Costs	\$4,948,879		\$629,317	\$4,318,686	\$877

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

Detail Allocation - Legal Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	94,605	3.589%	\$146,711	-	\$146,711	-	\$146,711
112-Human Resources	128,893	4.889%	\$199,884	-	\$199,884	\$11,695	\$211,579
113-Facilities Management	64,576	2.450%	\$100,143	-	\$100,143	\$5,859	\$106,002
114-Information Technology Department (ITD)	9,118	0.346%	\$14,140	-	\$14,140	\$827	\$14,967
117-Auditor-Controller-Treasurer-Tax Collector	19,273	0.731%	\$29,888	-	\$29,888	\$1,749	\$31,637
100-Board of Supervisors	120,588	4.574%	\$187,005	-	\$187,005	\$10,942	\$197,947
109-Assessor	5,665	0.215%	\$8,784	-	\$8,784	\$514	\$9,298
110-Clerk	28,507	1.081%	\$44,208	-	\$44,208	\$2,587	\$46,795
131-Grand Jury	5,627	0.213%	\$8,727	-	\$8,727	\$511	\$9,237
132-District Attorney	16,369	0.621%	\$25,384	(\$2,004)	\$23,381	\$1,485	\$24,866
136-Sheriff	99,821	3.787%	\$154,800	-	\$154,800	\$9,057	\$163,858
138-Emergency Services	2,465	0.094%	\$3,823	-	\$3,823	\$224	\$4,047
139-Probation	35,869	1.361%	\$55,625	-	\$55,625	\$3,255	\$58,880
141-Ag Commissioner	8,629	0.327%	\$13,381	-	\$13,381	\$783	\$14,164
142-Planning	440,930	16.726%	\$683,784	-	\$683,784	\$40,009	\$723,792
160-Public Health	58,656	2.225%	\$90,962	(\$16,412)	\$74,550	\$5,322	\$79,873
166-Behavioral Health	148,891	5.648%	\$230,897	-	\$230,897	\$13,510	\$244,407
180-Social Services	469,789	17.821%	\$728,538	-	\$728,538	\$42,627	\$771,165
186-Veteran's Services	447	0.017%	\$693	-	\$693	\$41	\$734
305-Parks	12,751	0.484%	\$19,774	-	\$19,774	\$1,157	\$20,931
377-Library	471	0.018%	\$731	-	\$731	\$43	\$774
405-Public Works	301,759	11.447%	\$467,960	(\$39,363)	\$428,597	\$27,381	\$455,978
409-Liability Insurance ISF	61,438	2.331%	\$95,276	-	\$95,276	\$5,575	\$100,851
425-Airports	53,106	2.015%	\$82,356	-	\$82,356	\$4,819	\$87,175
760-Pension Trust	152	0.006%	\$235	-	\$235	\$14	\$249
791-Law Library	1,208	0.046%	\$1,874	-	\$1,874	\$110	\$1,983
999-Other	446,545	16.939%	\$692,491	(\$41,614)	\$650,877	\$40,518	\$691,395
Alloc Remains	-	0.000%	-	-	-	\$0	\$0
Subtotals	2,636,148	100.000%	\$4,088,075	(\$99,393)	\$3,988,682	\$230,611	\$4,219,293
Direct Billed					\$99,393		\$99,393
Total Full Functional Cost					\$4,088,075		\$4,318,686

Allocation Basis: Amount identified in the cost accounting system

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

Summary of Allocated Costs

Department	Total	Legal Services	Not Allowed	Jury & Witness Costs
104-County Administrative Office	\$146,711	\$146,711	-	-
112-Human Resources	\$211,579	\$211,579	-	-
113-Facilities Management	\$106,002	\$106,002	-	-
114-Information Technology Department (ITD)	\$14,967	\$14,967	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$31,637	\$31,637	-	-
Subtotal for CSD	\$510,896	\$510,896	-	-
100-Board of Supervisors	\$197,947	\$197,947	-	-
109-Assessor	\$9,298	\$9,298	-	-
110-Clerk	\$46,795	\$46,795	-	-
131-Grand Jury	\$9,237	\$9,237	-	-
132-District Attorney	\$24,866	\$24,866	-	-
136-Sheriff	\$163,858	\$163,858	-	-
138-Emergency Services	\$4,047	\$4,047	-	-
139-Probation	\$58,880	\$58,880	-	-
141-Ag Commissioner	\$14,164	\$14,164	-	-
142-Planning	\$723,792	\$723,792	-	-
160-Public Health	\$79,873	\$79,873	-	-
166-Behavioral Health	\$244,407	\$244,407	-	-
180-Social Services	\$771,165	\$771,165	-	-
186-Veteran's Services	\$734	\$734	-	-
305-Parks	\$20,931	\$20,931	-	-
377-Library	\$774	\$774	-	-
405-Public Works	\$455,978	\$455,978	-	-
409-Liability Insurance ISF	\$100,851	\$100,851	-	-
425-Airports	\$87,175	\$87,175	-	-
760-Pension Trust	\$249	\$249	-	-
791-Law Library	\$1,983	\$1,983	-	-

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

Summary of Allocated Costs (continued)

Department	Total	Legal Services	Not Allowed	Jury & Witness Costs
999-Other	\$691,395	\$691,395	-	-
Alloc Remains	\$0	\$0		
Totals	\$4,219,293	\$4,219,293	-	-
Direct Billed	\$99,393	\$99,393	-	-
Total Full Functional Cost	\$4,318,686	\$4,318,686	-	-
Less Direct Billed	(\$99,393)	(\$99,393)	-	-
Less CSD Amounts	(\$510,896)	(\$510,896)	-	-
Total Receiving Department Allocation	\$3,708,397	\$3,708,397	-	-

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

Narrative

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

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

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

Please see Appendix A for more information.

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

Not Allowed- Not further allocated

Departmental Services- Cost related to departmental support

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

Property Policies- Insurance costs for real and business property.

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

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

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

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

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

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Human Resources
Schedule 5.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$2,830,112	\$1,244,384	\$1,497,315	\$88,413	
	Total for C/A	\$2,830,112	\$1,244,384	\$1,497,315	\$88,413	
REV	Revenues	\$47,675	\$13,594	\$34,081	-	
	Total for REV	\$47,675	\$13,594	\$34,081	-	

Total per Books	\$2,877,787
Less General Government	(\$88,413)
Less Off the Top	(\$1,257,978)
Less Direct Billed	(\$1,531,396)
Difference	-

Fiscal Year FY2021-22 Actuals
For Use In Year 2022-23

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

Date Printed: 12/20/2021

**Human Resources
Schedule 5.3**

**Labor Distribution Summary
No Labor Distribution**

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

Schedule of costs to be allocated

	Amount	General & Admin	Personnel Services	Not Allowed	Departmental Services	Crime Policies	Property Policies
<i>Total %</i>		35.333%	26.809%	8.846%	17.813%	0.000%	2.909%
Wages and Benefits							
Salaries	\$5,236,536	\$1,850,225	\$1,403,851	\$463,202	\$932,785	-	\$152,353
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	\$5,236,536	\$1,850,225	\$1,403,851	\$463,202	\$932,785	-	\$152,353
Service And Supplies							
	DIST						
Insurance Premiums	<i>PROP</i>	\$1,063,122	-	-	-	\$35,160	\$994,939
SERVICES & SUPPLIES	<i>PROP</i>	\$843,583	\$441,401	\$181,127	\$2,407	\$1,003	-
REVENUE	<i>PROP</i>	(\$1,346,391)	(\$4,524)	(\$195,704)	(\$88,413)	-	(\$165,076)
Services and Supplies Subtotal		\$560,313	\$436,877	(\$14,577)	(\$86,006)	\$35,160	\$829,863
Cost Adjustments							
Cost Adjustments Subtotal		-	-	-	-	-	-
Reallocate Admin		(\$2,287,102)	\$948,156	\$312,845	\$629,999	-	\$102,899
Functional Costs		\$5,796,849	-	\$2,337,430	\$690,041	\$1,563,788	\$35,160

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

Human Resources
Schedule 5.4

Schedule of costs to be allocated (continued)

	Amount	Workers' Comp	Aviation Policies	Employee Benefits	Pollution Policies	Water Craft Policies	
<i>Total %</i>		8.289%	0.000%	0.001%	0.000%	0.000%	
Wages and Benefits							
Salaries	\$5,236,536	\$434,082	-	\$38	-	-	
Benefits	-	-	-	-	-	-	
Wages and Benefits Subtotal	\$5,236,536	\$434,082	-	\$38	-	-	
Service And Supplies							
	DIST						
Insurance Premiums	<i>PROP</i>	\$1,063,122	\$9,453	\$15,828	-	\$3,347	\$4,395
SERVICES & SUPPLIES	<i>PROP</i>	\$843,583	-	-	\$217,644	-	-
REVENUE	<i>PROP</i>	(\$1,346,391)	(\$688,069)	-	(\$204,605)	-	-
Services and Supplies Subtotal		\$560,313	(\$678,616)	\$15,828	\$13,039	\$3,347	\$4,395
Cost Adjustments							
Cost Adjustments Subtotal		-	-	-	-	-	-
Reallocate Admin		\$293,177	-	\$25	-	-	-
Functional Costs		\$5,796,849	\$48,643	\$15,828	\$13,102	\$3,347	\$4,395

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

Service to Service Costs

Department	First Incoming	Second Incoming	Personnel Services	Not Allowed	Departmental Services	Crime Policies	Property Policies
001-Building Depreciation	\$96,209	-	\$39,885	\$13,160	\$26,501	-	\$4,329
002-Equipment Depreciation	\$19,999	-	\$8,291	\$2,736	\$5,509	-	\$900
104-County Administrative Office	\$15,562	\$2,622	\$7,538	\$2,487	\$5,009	-	\$818
111-County Counsel	\$199,884	\$11,695	\$87,714	\$28,941	\$58,281	-	\$9,519
112-Human Resources	-	\$38,221	\$15,845	\$5,228	\$10,528	-	\$1,720
113-Facilities Management	-	\$67,232	\$27,872	\$9,196	\$18,520	-	\$3,025
114-Information Technology Department (ITD)	-	\$162,212	\$67,248	\$22,188	\$44,683	-	\$7,298
116-Central Services	-	\$10,001	\$4,146	\$1,368	\$2,755	-	\$450
117-Auditor-Controller-Treasurer-Tax Collector	-	\$49,057	\$20,337	\$6,710	\$13,513	-	\$2,207
200-Maintenance Projects	-	\$11,640	\$4,826	\$1,592	\$3,206	-	\$524
118-Talent Development	-	\$10,426	\$4,322	\$1,426	\$2,872	-	\$469
Subtotals	\$331,653	\$363,106	\$288,024	\$95,034	\$191,377	-	\$31,258
Functional Costs	\$5,796,849		\$2,337,430	\$690,041	\$1,563,788	\$35,160	\$1,085,115
Total Allocated Costs	\$6,491,608		\$2,625,454	\$785,075	\$1,755,164	\$35,160	\$1,116,373

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

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Workers' Comp	Aviation Policies	Employee Benefits	Pollution Policies	Water Craft Policies
001-Building Depreciation	\$96,209	-	\$12,333	-	\$1	-	-
002-Equipment Depreciation	\$19,999	-	\$2,564	-	\$0	-	-
104-County Administrative Office	\$15,562	\$2,622	\$2,331	-	\$0	-	-
111-County Counsel	\$199,884	\$11,695	\$27,122	-	\$2	-	-
112-Human Resources	-	\$38,221	\$4,899	-	\$0	-	-
113-Facilities Management	-	\$67,232	\$8,618	-	\$1	-	-
114-Information Technology Department (ITD)	-	\$162,212	\$20,794	-	\$2	-	-
116-Central Services	-	\$10,001	\$1,282	-	\$0	-	-
117-Auditor-Controller-Treasurer-Tax Collector	-	\$49,057	\$6,288	-	\$1	-	-
200-Maintenance Projects	-	\$11,640	\$1,492	-	\$0	-	-
118-Talent Development	-	\$10,426	\$1,336	-	\$0	-	-
Subtotals	\$331,653	\$363,106	\$89,059	-	\$8	-	-
Functional Costs	\$5,796,849		\$48,643	\$15,828	\$13,102	\$3,347	\$4,395
Total Allocated Costs	\$6,491,608		\$137,702	\$15,828	\$13,110	\$3,347	\$4,395

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

Human Resources
Schedule 5.6.1

Detail Allocation - Personnel Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	13	0.475%	\$11,768	-	\$11,768	-	\$11,768
111-County Counsel	19	0.695%	\$17,200	-	\$17,200	-	\$17,200
112-Human Resources	42	1.536%	\$38,020	-	\$38,020	-	\$38,020
113-Facilities Management	47	1.719%	\$42,546	-	\$42,546	\$2,660	\$45,206
114-Information Technology Department (ITD)	85	3.109%	\$76,945	-	\$76,945	\$4,810	\$81,756
116-Central Services	16	0.585%	\$14,484	-	\$14,484	\$905	\$15,389
117-Auditor-Controller-Treasurer-Tax Collector	59	2.158%	\$53,409	-	\$53,409	\$3,339	\$56,748
118-Talent Development	2	0.073%	\$1,810	-	\$1,810	\$113	\$1,924
100-Board of Supervisors	12	0.439%	\$10,863	-	\$10,863	\$679	\$11,542
109-Assessor	72	2.634%	\$65,177	-	\$65,177	\$4,075	\$69,252
110-Clerk	23	0.841%	\$20,820	-	\$20,820	\$1,302	\$22,122
132-District Attorney	108	3.950%	\$97,766	-	\$97,766	\$6,112	\$103,878
134-Child Support Services	28	1.024%	\$25,347	-	\$25,347	\$1,585	\$26,931
136-Sheriff	426	15.582%	\$385,632	-	\$385,632	\$24,108	\$409,739
137-Animal Services	18	0.658%	\$16,294	-	\$16,294	\$1,019	\$17,313
138-Emergency Services	8	0.293%	\$7,242	-	\$7,242	\$453	\$7,695
139-Probation	151	5.523%	\$136,691	-	\$136,691	\$8,545	\$145,236
141-Ag Commissioner	48	1.756%	\$43,451	-	\$43,451	\$2,716	\$46,168
142-Planning	92	3.365%	\$83,282	-	\$83,282	\$5,206	\$88,488
160-Public Health	220	8.047%	\$199,153	-	\$199,153	\$12,450	\$211,602
166-Behavioral Health	297	10.863%	\$268,856	(\$16,413)	\$252,443	\$16,807	\$269,250
180-Social Services	490	17.922%	\$443,567	-	\$443,567	\$27,730	\$471,296
184-Law Enforcement Medical Care	2	0.073%	\$1,810	-	\$1,810	\$113	\$1,924
186-Veteran's Services	7	0.256%	\$6,337	-	\$6,337	\$396	\$6,733
215-Farm Advisor	6	0.219%	\$5,431	-	\$5,431	\$340	\$5,771
305-Parks	28	1.024%	\$25,347	-	\$25,347	\$1,585	\$26,931
375-Driving Under the Influence	10	0.366%	\$9,052	-	\$9,052	\$566	\$9,618

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

Detail Allocation - Personnel Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
377-Library	78	2.853%	\$70,609	-	\$70,609	\$4,414	\$75,023
405-Public Works	233	8.522%	\$210,921	-	\$210,921	\$13,186	\$224,106
407-Fleet	13	0.475%	\$11,768	-	\$11,768	\$736	\$12,504
425-Airports	19	0.695%	\$17,200	-	\$17,200	\$1,075	\$18,275
427-Golf Courses	15	0.549%	\$13,579	-	\$13,579	\$849	\$14,427
720-APCD	21	0.768%	\$19,010	(\$22,550)	(\$3,540)	\$1,188	(\$2,352)
222-Regional Parks	26	0.951%	\$23,536	-	\$23,536	\$1,471	\$25,008
Alloc Remains	-	0.000%	-	-	-	\$0	\$0
Subtotals	2,734	100.000%	\$2,474,922	(\$38,963)	\$2,435,959	\$150,532	\$2,586,491
Direct Billed					\$38,963		\$38,963
Total Full Functional Cost					\$2,474,922		\$2,625,454

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

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

Detail Allocation - Departmental Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
160-Public Health	426,462	45.670%	\$755,906	(\$426,462)	\$329,444	\$45,679	\$375,123
166-Behavioral Health	94,759	10.148%	\$167,960	(\$94,759)	\$73,201	\$10,150	\$83,351
180-Social Services	404,938	43.365%	\$717,755	(\$404,938)	\$312,817	\$43,374	\$356,191
375-Driving Under the Influence	3,356	0.359%	\$5,949	(\$3,356)	\$2,593	\$359	\$2,952
760-Pension Trust	4,273	0.458%	\$7,574	(\$5,000)	\$2,574	\$458	\$3,032
Subtotals	933,788	100.000%	\$1,655,144	(\$934,515)	\$720,629	\$100,020	\$820,649
Direct Billed					\$934,515		\$934,515
Total Full Functional Cost					\$1,655,144		\$1,755,164

Allocation Basis: Amount identified in the cost accounting system.

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Human Resources
Schedule 5.6.3

Detail Allocation - Crime Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
134-Child Support Services	7	7.000%	\$2,461	(\$858)	\$1,603	-	\$1,603
160-Public Health	13	13.000%	\$4,571	(\$1,593)	\$2,978	-	\$2,978
166-Behavioral Health	20	20.000%	\$7,032	(\$2,451)	\$4,581	-	\$4,581
180-Social Services	13	13.000%	\$4,571	(\$1,593)	\$2,978	-	\$2,978
305-Parks	7	7.000%	\$2,461	(\$858)	\$1,603	-	\$1,603
377-Library	10	10.000%	\$3,516	(\$1,225)	\$2,291	-	\$2,291
405-Public Works	13	13.000%	\$4,571	(\$1,593)	\$2,978	-	\$2,978
407-Fleet	3	3.000%	\$1,055	(\$368)	\$687	-	\$687
425-Airports	7	7.000%	\$2,461	(\$858)	\$1,603	-	\$1,603
427-Golf Courses	7	7.000%	\$2,461	(\$858)	\$1,603	-	\$1,603
Subtotals	100	100.000%	\$35,160	(\$12,255)	\$22,905	-	\$22,905
Direct Billed					\$12,255		\$12,255
Total Full Functional Cost					\$35,160		\$35,160

Allocation Basis: Department Exposure

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Human Resources
Schedule 5.6.4

Detail Allocation - Property Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
134-Child Support Services	454,243	0.089%	\$980	(\$923)	\$57	\$15	\$71
160-Public Health	13,316,915	2.611%	\$28,719	(\$27,045)	\$1,674	\$426	\$2,100
166-Behavioral Health	16,174,255	3.171%	\$34,881	(\$32,848)	\$2,033	\$518	\$2,551
180-Social Services	16,620,176	3.258%	\$35,842	(\$33,754)	\$2,088	\$532	\$2,621
305-Parks	21,402,068	4.196%	\$46,155	(\$43,465)	\$2,690	\$685	\$3,375
375-Driving Under the Influence	1,200,499	0.235%	\$2,589	(\$2,438)	\$151	\$38	\$189
377-Library	24,121,141	4.729%	\$52,019	(\$48,987)	\$3,032	\$773	\$3,804
405-Public Works	137,368,634	26.930%	\$296,243	(\$278,980)	\$17,263	\$4,399	\$21,663
407-Fleet	837,963	0.164%	\$1,807	(\$1,702)	\$105	\$27	\$132
425-Airports	16,421,136	3.219%	\$35,413	(\$33,349)	\$2,064	\$526	\$2,590
427-Golf Courses	7,127,593	1.397%	\$15,371	(\$14,475)	\$896	\$228	\$1,124
999-Other	255,044,623	50.000%	\$550,018	(\$6,531)	\$543,488	\$8,168	\$551,656
Subtotals	510,089,246	100.000%	\$1,100,037	(\$524,497)	\$575,540	\$16,337	\$591,876
Direct Billed					\$524,497		\$524,497
Total Full Functional Cost					\$1,100,037		\$1,116,373

Allocation Basis: Real and business property replacement values

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Human Resources
Schedule 5.6.5

Detail Allocation - Workers' Comp

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
408-Workers' Comp ISF	100	100.000%	\$91,156	-	\$91,156	\$46,546	\$137,702
Subtotals	100	100.000%	\$91,156	-	\$91,156	\$46,546	\$137,702
Direct Billed							
Total Full Functional Cost					\$91,156		\$137,702

Allocation Basis: Identified cost of services

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Human Resources
Schedule 5.6.6

Detail Allocation - Aviation Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
425-Airports	100	100.000%	\$15,828	(\$16,870)	(\$1,042)	-	(\$1,042)
Subtotals	100	100.000%	\$15,828	(\$16,870)	(\$1,042)	-	(\$1,042)
Direct Billed					\$16,870		\$16,870
Total Full Functional Cost					\$15,828		\$15,828

Allocation Basis: 100% to the Airport

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Human Resources
Schedule 5.6.7

Detail Allocation - Employee Benefits

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	13	0.475%	\$62	-	\$62	-	\$62
111-County Counsel	19	0.695%	\$91	-	\$91	-	\$91
112-Human Resources	42	1.536%	\$201	-	\$201	-	\$201
113-Facilities Management	47	1.719%	\$225	-	\$225	\$0	\$225
114-Information Technology Department (ITD)	85	3.109%	\$407	-	\$407	\$0	\$408
116-Central Services	16	0.585%	\$77	-	\$77	\$0	\$77
117-Auditor-Controller-Treasurer-Tax Collector	59	2.158%	\$283	-	\$283	\$0	\$283
118-Talent Development	2	0.073%	\$10	-	\$10	\$0	\$10
100-Board of Supervisors	12	0.439%	\$58	-	\$58	\$0	\$58
109-Assessor	72	2.634%	\$345	-	\$345	\$0	\$345
110-Clerk	23	0.841%	\$110	-	\$110	\$0	\$110
132-District Attorney	108	3.950%	\$518	-	\$518	\$0	\$518
134-Child Support Services	28	1.024%	\$134	-	\$134	\$0	\$134
136-Sheriff	426	15.582%	\$2,042	-	\$2,042	\$1	\$2,043
137-Animal Services	18	0.658%	\$86	-	\$86	\$0	\$86
138-Emergency Services	8	0.293%	\$38	-	\$38	\$0	\$38
139-Probation	151	5.523%	\$724	-	\$724	\$0	\$724
141-Ag Commissioner	48	1.756%	\$230	-	\$230	\$0	\$230
142-Planning	92	3.365%	\$441	-	\$441	\$0	\$441
160-Public Health	220	8.047%	\$1,055	-	\$1,055	\$0	\$1,055
166-Behavioral Health	297	10.863%	\$1,424	-	\$1,424	\$0	\$1,424
180-Social Services	490	17.922%	\$2,349	-	\$2,349	\$1	\$2,350
184-Law Enforcement Medical Care	2	0.073%	\$10	-	\$10	\$0	\$10
186-Veteran's Services	7	0.256%	\$34	-	\$34	\$0	\$34
215-Farm Advisor	6	0.219%	\$29	-	\$29	\$0	\$29
305-Parks	28	1.024%	\$134	-	\$134	\$0	\$134
375-Driving Under the Influence	10	0.366%	\$48	-	\$48	\$0	\$48

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Human Resources
Schedule 5.6.7

Detail Allocation - Employee Benefits (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
377-Library	78	2.853%	\$374	-	\$374	\$0	\$374
405-Public Works	233	8.522%	\$1,117	-	\$1,117	\$0	\$1,117
407-Fleet	13	0.475%	\$62	-	\$62	\$0	\$62
425-Airports	19	0.695%	\$91	-	\$91	\$0	\$91
427-Golf Courses	15	0.549%	\$72	-	\$72	\$0	\$72
720-APCD	21	0.768%	\$101	-	\$101	\$0	\$101
222-Regional Parks	26	0.951%	\$125	-	\$125	\$0	\$125
Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
Subtotals	2,734	100.000%	\$13,106	-	\$13,106	\$4	\$13,110
Direct Billed							
Total Full Functional Cost					\$13,106		\$13,110

Allocation Basis: Number of employees receiving benefits

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

Detail Allocation - Pollution Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
134-Child Support Services	454,243	0.178%	\$6	(\$6)	(\$0)	(\$0)	(\$0)
160-Public Health	13,316,915	5.221%	\$175	(\$178)	(\$3)	(\$0)	(\$3)
166-Behavioral Health	16,174,255	6.342%	\$212	(\$216)	(\$4)	(\$0)	(\$4)
180-Social Services	16,620,176	6.517%	\$218	(\$222)	(\$4)	(\$0)	(\$4)
305-Parks	21,402,068	8.391%	\$281	(\$285)	(\$4)	(\$0)	(\$4)
375-Driving Under the Influence	1,200,499	0.471%	\$16	(\$16)	(\$0)	(\$0)	(\$0)
377-Library	24,121,141	9.458%	\$317	(\$322)	(\$5)	(\$0)	(\$5)
405-Public Works	137,368,634	53.861%	\$1,803	(\$1,831)	(\$28)	(\$0)	(\$28)
407-Fleet	837,963	0.329%	\$11	(\$11)	(\$0)	(\$0)	(\$0)
425-Airports	16,421,136	6.439%	\$215	(\$219)	(\$4)	(\$0)	(\$4)
427-Golf Courses	7,127,593	2.795%	\$94	(\$95)	(\$1)	(\$0)	(\$1)
Subtotals	255,044,623	100.000%	\$3,347	(\$3,401)	(\$54)	(\$0)	(\$54)
Direct Billed					\$3,401		\$3,401
Total Full Functional Cost					\$3,347		\$3,347

Allocation Basis: Direct billings to departments

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Human Resources
Schedule 5.6.9

Detail Allocation - Water Craft Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
136-Sheriff	50	49.985%	\$2,197	-	\$2,197	\$0	\$2,197
140-County Fire	33	32.807%	\$1,442	-	\$1,442	\$0	\$1,442
305-Parks	15	15.168%	\$667	(\$789)	(\$122)	\$0	(\$122)
405-Public Works	2	2.040%	\$90	(\$106)	(\$16)	\$0	(\$16)
Alloc Remains	-	0.000%	-	-	-	\$0	\$0
Subtotals	100	100.000%	\$4,395	(\$895)	\$3,500	\$0	\$3,500
Direct Billed					\$895		\$895
Total Full Functional Cost					\$4,395		\$4,395

Allocation Basis: Hull value of watercraft by department

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

Summary of Allocated Costs

Department	Total	Personnel Services	Not Allowed	Departmental Services	Crime Policies	Property Policies	Workers' Comp
104-County Administrative Office	\$11,830	\$11,768	-	-	-	-	-
111-County Counsel	\$17,291	\$17,200	-	-	-	-	-
112-Human Resources	\$38,221	\$38,020	-	-	-	-	-
113-Facilities Management	\$45,431	\$45,206	-	-	-	-	-
114-Information Technology Department (ITD)	\$82,163	\$81,756	-	-	-	-	-
116-Central Services	\$15,466	\$15,389	-	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$57,031	\$56,748	-	-	-	-	-
118-Talent Development	\$1,933	\$1,924	-	-	-	-	-
Subtotal for CSD	\$269,367	\$268,010	-	-	-	-	-
100-Board of Supervisors	\$11,599	\$11,542	-	-	-	-	-
109-Assessor	\$69,597	\$69,252	-	-	-	-	-
110-Clerk	\$22,232	\$22,122	-	-	-	-	-
132-District Attorney	\$104,395	\$103,878	-	-	-	-	-
134-Child Support Services	\$28,740	\$26,931	-	-	\$1,603	\$71	-
136-Sheriff	\$413,979	\$409,739	-	-	-	-	-
137-Animal Services	\$17,399	\$17,313	-	-	-	-	-
138-Emergency Services	\$7,733	\$7,695	-	-	-	-	-
139-Probation	\$145,960	\$145,236	-	-	-	-	-
140-County Fire	\$1,442	-	-	-	-	-	-
141-Ag Commissioner	\$46,398	\$46,168	-	-	-	-	-
142-Planning	\$88,929	\$88,488	-	-	-	-	-
160-Public Health	\$592,856	\$211,602	-	\$375,123	\$2,978	\$2,100	-
166-Behavioral Health	\$361,154	\$269,250	-	\$83,351	\$4,581	\$2,551	-
180-Social Services	\$835,432	\$471,296	-	\$356,191	\$2,978	\$2,621	-
184-Law Enforcement Medical Care	\$1,933	\$1,924	-	-	-	-	-
186-Veteran's Services	\$6,766	\$6,733	-	-	-	-	-
215-Farm Advisor	\$5,800	\$5,771	-	-	-	-	-

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

Summary of Allocated Costs (continued)

Department	Total	Personnel Services	Not Allowed	Departmental Services	Crime Policies	Property Policies	Workers' Comp
305-Parks	\$31,917	\$26,931	-	-	\$1,603	\$3,375	-
375-Driving Under the Influence	\$12,807	\$9,618	-	\$2,952	-	\$189	-
377-Library	\$81,486	\$75,023	-	-	\$2,291	\$3,804	-
405-Public Works	\$249,820	\$224,106	-	-	\$2,978	\$21,663	-
407-Fleet	\$13,385	\$12,504	-	-	\$687	\$132	-
408-Workers' Comp ISF	\$137,702	-	-	-	-	-	\$137,702
425-Airports	\$21,514	\$18,275	-	-	\$1,603	\$2,590	-
427-Golf Courses	\$17,225	\$14,427	-	-	\$1,603	\$1,124	-
720-APCD	(\$2,251)	(\$2,352)	-	-	-	-	-
760-Pension Trust	\$3,032	-	-	\$3,032	-	-	-
999-Other	\$551,656	-	-	-	-	\$551,656	-
222-Regional Parks	\$25,132	\$25,008	-	-	-	-	-
Alloc Remains	\$0	\$0	-	-	-	-	-
Totals	\$4,175,138	\$2,586,491	-	\$820,649	\$22,905	\$591,876	\$137,702
Direct Billed	\$1,531,396	\$38,963	-	\$934,515	\$12,255	\$524,497	-
Total Full Functional Cost	\$5,706,533	\$2,625,454	-	\$1,755,164	\$35,160	\$1,116,373	\$137,702
Less Direct Billed	(\$1,531,396)	(\$38,963)	-	(\$934,515)	(\$12,255)	(\$524,497)	-
Less CSD Amounts	(\$269,367)	(\$268,010)	-	-	-	-	-
Total Receiving Department Allocation	\$3,905,771	\$2,318,481	-	\$820,649	\$22,905	\$591,876	\$137,702

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

Summary of Allocated Costs (continued)

Department	Total	Aviation Policies	Water Craft Policies	Employee Benefits	Pollution Policies
104-County Administrative Office	\$11,830	-	-	\$62	-
111-County Counsel	\$17,291	-	-	\$91	-
112-Human Resources	\$38,221	-	-	\$201	-
113-Facilities Management	\$45,431	-	-	\$225	-
114-Information Technology Department (ITD)	\$82,163	-	-	\$408	-
116-Central Services	\$15,466	-	-	\$77	-
117-Auditor-Controller-Treasurer-Tax Collector	\$57,031	-	-	\$283	-
118-Talent Development	\$1,933	-	-	\$10	-
Subtotal for CSD	\$269,367	-	-	\$1,357	-
100-Board of Supervisors	\$11,599	-	-	\$58	-
109-Assessor	\$69,597	-	-	\$345	-
110-Clerk	\$22,232	-	-	\$110	-
132-District Attorney	\$104,395	-	-	\$518	-
134-Child Support Services	\$28,740	-	-	\$134	(\$0)
136-Sheriff	\$413,979	-	\$2,197	\$2,043	-
137-Animal Services	\$17,399	-	-	\$86	-
138-Emergency Services	\$7,733	-	-	\$38	-
139-Probation	\$145,960	-	-	\$724	-
140-County Fire	\$1,442	-	\$1,442	-	-
141-Ag Commissioner	\$46,398	-	-	\$230	-
142-Planning	\$88,929	-	-	\$441	-
160-Public Health	\$592,856	-	-	\$1,055	(\$3)
166-Behavioral Health	\$361,154	-	-	\$1,424	(\$4)
180-Social Services	\$835,432	-	-	\$2,350	(\$4)
184-Law Enforcement Medical Care	\$1,933	-	-	\$10	-
186-Veteran's Services	\$6,766	-	-	\$34	-
215-Farm Advisor	\$5,800	-	-	\$29	-

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

Summary of Allocated Costs (continued)

Department	Total	Aviation Policies	Water Craft Policies	Employee Benefits	Pollution Policies
305-Parks	\$31,917	-	(\$122)	\$134	(\$4)
375-Driving Under the Influence	\$12,807	-	-	\$48	(\$0)
377-Library	\$81,486	-	-	\$374	(\$5)
405-Public Works	\$249,820	-	(\$16)	\$1,117	(\$28)
407-Fleet	\$13,385	-	-	\$62	(\$0)
408-Workers' Comp ISF	\$137,702	-	-	-	-
425-Airports	\$21,514	(\$1,042)	-	\$91	(\$4)
427-Golf Courses	\$17,225	-	-	\$72	(\$1)
720-APCD	(\$2,251)	-	-	\$101	-
760-Pension Trust	\$3,032	-	-	-	-
999-Other	\$551,656	-	-	-	-
222-Regional Parks	\$25,132	-	-	\$125	-
Alloc Remains	\$0	(\$0)	-	\$0	-
Totals	\$4,175,138	(\$1,042)	\$3,500	\$13,110	(\$54)
Direct Billed	\$1,531,396	\$16,870	\$895	-	\$3,401
Total Full Functional Cost	\$5,706,533	\$15,828	\$4,395	\$13,110	\$3,347
Less Direct Billed	(\$1,531,396)	(\$16,870)	(\$895)	-	(\$3,401)
Less CSD Amounts	(\$269,367)	-	-	(\$1,357)	-
Total Receiving Department Allocation	\$3,905,771	(\$1,042)	\$3,500	\$11,753	(\$54)

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

Narrative

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

Not Allowed

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

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

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

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

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

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

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

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

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

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

Not Allowed- Not further allocated

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

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

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

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

Facilities Management
Schedule 6.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$3,387,288	\$545,932	\$2,840,480	\$876	
	Total for C/A	\$3,387,288	\$545,932	\$2,840,480	\$876	
REV	Revenues	\$366,434	\$10,285	\$356,149	-	
	Total for REV	\$366,434	\$10,285	\$356,149	-	

Total per Books	\$3,753,722
Less General Government	(\$876)
Less Off the Top	(\$556,216)
Less Direct Billed	(\$3,196,629)
Difference	-

Fiscal Year FY2021-22 Actuals
For Use In Year 2022-23

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Date Printed: 12/20/2021

**Facilities Management
Schedule 6.3**

Labor Distribution Summary

No Labor Distribution

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

Schedule of costs to be allocated

	Amount	General & Admin	County Gov't Center	Health Complex	Atascadero Medical Building	Sierra Way	Bldg 1200
<i>Total %</i>		34.107%	8.204%	3.513%	0.421%	1.198%	1.141%
Wages and Benefits							
Salaries	\$4,274,902	\$1,458,051	\$350,711	\$150,179	\$17,992	\$51,204	\$48,781
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	\$4,274,902	\$1,458,051	\$350,711	\$150,179	\$17,992	\$51,204	\$48,781
Service And Supplies							
	DIST						
SERVICES & SUPPLIES	<i>PROP</i>	\$3,824,552	\$2,004,369	\$841,992	\$68,971	\$3,075	\$40,657
REVENUE	<i>PROP</i>	(\$557,093)	(\$282,905)	(\$211,147)	(\$8,544)	-	(\$16,580)
Services and Supplies Subtotal		\$3,267,459	\$1,721,465	\$630,845	\$60,427	\$3,075	\$24,076
Cost Adjustments							
Cost Adjustments Subtotal		-	-	-	-	-	-
Reallocate Admin		(\$3,179,516)	\$395,865	\$169,515	\$20,309	\$57,796	\$55,061
Functional Costs		\$7,542,361	-	\$1,377,420	\$380,120	\$41,376	\$145,157
						\$145,157	\$127,919

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

Schedule of costs to be allocated (continued)

	Amount	Specific Depts	Kimball Bldg	County Bank Building	Monterey Parking	Not Allowed	Longbranch, Arroyo Grande	
<i>Total %</i>		44.238%	0.822%	0.394%	0.000%	0.381%	0.451%	
Wages and Benefits								
Salaries	\$4,274,902	\$1,891,120	\$35,142	\$16,835	-	\$16,290	\$19,296	
Benefits	-	-	-	-	-	-	-	
Wages and Benefits Subtotal	\$4,274,902	\$1,891,120	\$35,142	\$16,835	-	\$16,290	\$19,296	
Service And Supplies								
	DIST							
SERVICES & SUPPLIES	<i>PROP</i>	\$3,824,552	\$664,138	\$12,888	\$17,168	\$964	\$21,483	\$5,980
REVENUE	<i>PROP</i>	(\$557,093)	-	-	(\$35,790)	-	(\$876)	-
Services and Supplies Subtotal		\$3,267,459	\$664,138	\$12,888	(\$18,622)	\$964	\$20,607	\$5,980
Cost Adjustments								
Cost Adjustments Subtotal		-	-	-	-	-	-	
Reallocate Admin		\$2,134,599	\$39,666	\$19,003	-	\$18,387	\$21,781	
Functional Costs		\$7,542,361	\$4,689,857	\$87,696	\$17,216	\$964	\$55,284	\$47,057

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

Schedule of costs to be allocated (continued)

	Amount	New Govt Center	North County Center
<i>Total %</i>		5.096%	0.034%
Wages and Benefits			
Salaries	\$4,274,902	\$217,864	\$1,436
Benefits	-	-	-
Wages and Benefits Subtotal	\$4,274,902	\$217,864	\$1,436
Service And Supplies			
	DIST		
SERVICES & SUPPLIES	<i>PROP</i> \$3,824,552	\$84,756	\$21,953
REVENUE	<i>PROP</i> (\$557,093)	(\$1,250)	-
Services and Supplies Subtotal	\$3,267,459	\$83,506	\$21,953
Cost Adjustments			
Cost Adjustments Subtotal	-	-	-
Reallocate Admin		\$245,914	\$1,621
Functional Costs	\$7,542,361	\$547,285	\$25,009

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

Service to Service Costs

Department	First Incoming	Second Incoming	County Gov't		Atascadero		Sierra Way	Bldg 1200
			Center	Health Complex	Medical Building			
001-Building Depreciation	\$27,695	-	\$3,448	\$1,477	\$177	\$503	\$480	
002-Equipment Depreciation	\$1,203	-	\$150	\$64	\$8	\$22	\$21	
104-County Administrative Office	\$8,414	\$1,938	\$1,289	\$552	\$66	\$188	\$179	
111-County Counsel	\$100,143	\$5,859	\$13,198	\$5,651	\$677	\$1,927	\$1,836	
112-Human Resources	\$42,772	\$2,660	\$5,656	\$2,422	\$290	\$826	\$787	
113-Facilities Management	-	\$110,656	\$13,777	\$5,900	\$707	\$2,011	\$1,916	
114-Information Technology Department (ITD)	-	\$102,293	\$12,736	\$5,454	\$653	\$1,859	\$1,771	
116-Central Services	-	\$47,340	\$5,894	\$2,524	\$302	\$861	\$820	
117-Auditor-Controller-Treasurer-Tax Collector	-	\$101,695	\$12,661	\$5,422	\$650	\$1,849	\$1,761	
200-Maintenance Projects	-	\$9,591	\$1,194	\$511	\$61	\$174	\$166	
118-Talent Development	-	\$11,667	\$1,453	\$622	\$75	\$212	\$202	
Subtotals	\$180,226	\$393,699	\$71,456	\$30,599	\$3,666	\$10,433	\$9,939	
Functional Costs	\$7,542,361		\$1,377,420	\$380,120	\$41,376	\$145,157	\$127,919	
Total Allocated Costs	\$8,116,287		\$1,448,877	\$410,719	\$45,042	\$155,590	\$137,858	

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

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	County Bank				
			Specific Depts	Kimball Bldg	Building	Monterey Parking	Not Allowed
001-Building Depreciation	\$27,695	-	\$18,593	\$346	\$166	-	\$160
002-Equipment Depreciation	\$1,203	-	\$808	\$15	\$7	-	\$7
104-County Administrative Office	\$8,414	\$1,938	\$6,950	\$129	\$62	-	\$60
111-County Counsel	\$100,143	\$5,859	\$71,166	\$1,322	\$634	-	\$613
112-Human Resources	\$42,772	\$2,660	\$30,501	\$567	\$272	-	\$263
113-Facilities Management	-	\$110,656	\$74,290	\$1,380	\$661	-	\$640
114-Information Technology Department (ITD)	-	\$102,293	\$68,676	\$1,276	\$611	-	\$592
116-Central Services	-	\$47,340	\$31,782	\$591	\$283	-	\$274
117-Auditor-Controller-Treasurer-Tax Collector	-	\$101,695	\$68,274	\$1,269	\$608	-	\$588
200-Maintenance Projects	-	\$9,591	\$6,439	\$120	\$57	-	\$55
118-Talent Development	-	\$11,667	\$7,833	\$146	\$70	-	\$67
Subtotals	\$180,226	\$393,699	\$385,311	\$7,160	\$3,430	-	\$3,319
Functional Costs	\$7,542,361		\$4,689,857	\$87,696	\$17,216	\$964	\$55,284
Total Allocated Costs	\$8,116,287		\$5,075,168	\$94,856	\$20,646	\$964	\$58,603

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

**Facilities Management
Schedule 6.5**

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Longbranch,		North County
			Arroyo Grande	New Govt Center	Center
001-Building Depreciation	\$27,695	-	\$190	\$2,142	\$14
002-Equipment Depreciation	\$1,203	-	\$8	\$93	\$1
104-County Administrative Office	\$8,414	\$1,938	\$71	\$801	\$5
111-County Counsel	\$100,143	\$5,859	\$726	\$8,199	\$54
112-Human Resources	\$42,772	\$2,660	\$311	\$3,514	\$23
113-Facilities Management	-	\$110,656	\$758	\$8,558	\$56
114-Information Technology Department (ITD)	-	\$102,293	\$701	\$7,912	\$52
116-Central Services	-	\$47,340	\$324	\$3,661	\$24
117-Auditor-Controller-Treasurer-Tax Collector	-	\$101,695	\$697	\$7,865	\$52
200-Maintenance Projects	-	\$9,591	\$66	\$742	\$5
118-Talent Development	-	\$11,667	\$80	\$902	\$6
Subtotals	\$180,226	\$393,699	\$3,932	\$44,389	\$293
Functional Costs	\$7,542,361		\$47,057	\$547,285	\$25,009
Total Allocated Costs	\$8,116,287		\$50,989	\$591,674	\$25,302

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

Facilities Management
Schedule 6.6.1

Detail Allocation - County Gov't Center

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	2,552	1.350%	\$18,894	-	\$18,894	-	\$18,894
114-Information Technology Department (ITD)	24,427	12.919%	\$180,844	-	\$180,844	\$6,419	\$187,263
116-Central Services	7,196	3.806%	\$53,275	-	\$53,275	\$1,891	\$55,166
132-District Attorney	38,185	20.195%	\$282,701	-	\$282,701	\$10,034	\$292,735
136-Sheriff	1,639	0.867%	\$12,134	-	\$12,134	\$431	\$12,565
139-Probation	1,769	0.936%	\$13,097	-	\$13,097	\$465	\$13,562
142-Planning	27,488	14.538%	\$203,506	-	\$203,506	\$7,223	\$210,730
405-Public Works	23,381	12.366%	\$173,100	-	\$173,100	\$6,144	\$179,244
999-Other	62,445	33.025%	\$462,309	(\$272,735)	\$189,574	\$16,410	\$205,983
Subtotals	189,082	100.000%	\$1,399,859	(\$272,735)	\$1,127,124	\$49,017	\$1,176,142
Direct Billed					\$272,735		\$272,735
Total Full Functional Cost					\$1,399,859		\$1,448,877

Allocation Basis: Departmental square footage

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

Facilities Management
Schedule 6.6.2

Detail Allocation - Health Complex

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	2,165	2.983%	\$11,627	-	\$11,627	-	\$11,627
116-Central Services	3,461	4.769%	\$18,587	-	\$18,587	\$1,032	\$19,619
137-Animal Services	731	1.007%	\$3,926	-	\$3,926	\$218	\$4,144
160-Public Health	31,026	42.754%	\$166,626	(\$143,174)	\$23,452	\$9,250	\$32,702
166-Behavioral Health	33,974	46.817%	\$182,459	(\$343,769)	(\$161,310)	\$10,129	(\$151,181)
375-Driving Under the Influence	1,211	1.669%	\$6,504	(\$11,624)	(\$5,120)	\$361	(\$4,759)
Subtotals	72,568	100.000%	\$389,729	(\$498,567)	(\$108,838)	\$20,990	(\$87,848)
Direct Billed					\$498,567		\$498,567
Total Full Functional Cost					\$389,729		\$410,719

Allocation Basis: Departmental square footage

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

Facilities Management
Schedule 6.6.3

Detail Allocation - Atascadero Medical Building

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
160-Public Health	1,679	13.662%	\$5,810	(\$12,622)	(\$6,812)	\$344	(\$6,469)
166-Behavioral Health	10,611	86.338%	\$36,717	(\$79,922)	(\$43,204)	\$2,171	(\$41,033)
Alloc Remains	-	0.000%	-	-	-	\$0	\$0
Subtotals	12,290	100.000%	\$42,527	(\$92,544)	(\$50,017)	\$2,515	(\$47,502)
Direct Billed					\$92,544		\$92,544
Total Full Functional Cost					\$42,527		\$45,042

Allocation Basis: Departmental square footage

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

Facilities Management
Schedule 6.6.4

Detail Allocation - Sierra Way

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
141-Ag Commissioner	8,366	41.492%	\$61,588	-	\$61,588	\$2,969	\$64,557
160-Public Health	5,790	28.716%	\$42,624	(\$43,599)	(\$975)	\$2,055	\$1,080
215-Farm Advisor	6,007	29.792%	\$44,221	-	\$44,221	\$2,132	\$46,354
Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
Subtotals	20,163	100.000%	\$148,433	(\$43,599)	\$104,834	\$7,157	\$111,991
Direct Billed					\$43,599		\$43,599
Total Full Functional Cost					\$148,433		\$155,590

Allocation Basis: Departmental square footage

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

Detail Allocation - Bldg 1200

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
111-County Counsel	342	0.671%	\$879	-	\$879	-	\$879
112-Human Resources	120	0.235%	\$308	-	\$308	-	\$308
113-Facilities Management	19,814	38.866%	\$50,930	-	\$50,930	-	\$50,930
114-Information Technology Department (ITD)	1,230	2.413%	\$3,162	-	\$3,162	\$273	\$3,435
116-Central Services	6,961	13.654%	\$17,893	-	\$17,893	\$1,546	\$19,438
117-Auditor-Controller-Treasurer-Tax Collector	3,061	6.004%	\$7,868	-	\$7,868	\$680	\$8,548
109-Assessor	394	0.773%	\$1,013	-	\$1,013	\$87	\$1,100
110-Clerk	5,124	10.051%	\$13,171	-	\$13,171	\$1,138	\$14,309
132-District Attorney	637	1.250%	\$1,637	-	\$1,637	\$141	\$1,779
136-Sheriff	304	0.596%	\$781	-	\$781	\$68	\$849
137-Animal Services	254	0.498%	\$653	-	\$653	\$56	\$709
138-Emergency Services	2,971	5.828%	\$7,637	-	\$7,637	\$660	\$8,296
139-Probation	298	0.585%	\$766	-	\$766	\$66	\$832
142-Planning	631	1.238%	\$1,622	-	\$1,622	\$140	\$1,762
160-Public Health	654	1.283%	\$1,681	(\$1,660)	\$22	\$145	\$167
305-Parks	120	0.235%	\$308	(\$316)	(\$7)	\$27	\$19
377-Library	3,096	6.073%	\$7,958	(\$8,142)	(\$184)	\$687	\$503
405-Public Works	1,198	2.350%	\$3,079	-	\$3,079	\$266	\$3,345
999-Other	3,771	7.397%	\$9,693	-	\$9,693	\$837	\$10,530
Alloc Remains	-	0.000%	-	-	-	\$0	\$0
Subtotals	50,980	100.000%	\$131,040	(\$10,118)	\$120,922	\$6,818	\$127,740
Direct Billed					\$10,118		\$10,118
Total Full Functional Cost					\$131,040		\$137,858

Allocation Basis: Departmental square footage

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

Facilities Management
Schedule 6.6.6

Detail Allocation - Specific Depts

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	20,468	0.429%	\$20,617	-	\$20,617	-	\$20,617
114-Information Technology Department (ITD)	6,074	0.127%	\$6,119	-	\$6,119	\$338	\$6,456
116-Central Services	99,875	2.091%	\$100,606	-	\$100,606	\$5,551	\$106,157
110-Clerk	60,751	1.272%	\$61,196	(\$33,200)	\$27,996	\$3,377	\$31,372
131-Grand Jury	9,663	0.202%	\$9,734	-	\$9,734	\$537	\$10,271
132-District Attorney	32,548	0.681%	\$32,786	-	\$32,786	\$1,809	\$34,595
134-Child Support Services	45,953	0.962%	\$46,290	(\$28,448)	\$17,842	\$2,554	\$20,396
136-Sheriff	462,896	9.692%	\$466,285	-	\$466,285	\$25,729	\$492,014
137-Animal Services	19,123	0.400%	\$19,263	-	\$19,263	\$1,063	\$20,326
138-Emergency Services	4,832	0.101%	\$4,867	(\$4,313)	\$554	\$269	\$823
139-Probation	146,095	3.059%	\$147,164	-	\$147,164	\$8,120	\$155,284
140-County Fire	197,955	4.145%	\$199,404	(\$36,175)	\$163,230	\$11,003	\$174,232
141-Ag Commissioner	44,549	0.933%	\$44,875	-	\$44,875	\$2,476	\$47,352
160-Public Health	477,016	9.988%	\$480,509	(\$184,807)	\$295,702	\$26,513	\$322,215
166-Behavioral Health	296,322	6.205%	\$298,492	(\$183,461)	\$115,031	\$16,470	\$131,501
180-Social Services	1,163,674	24.366%	\$1,172,195	(\$731,476)	\$440,719	\$64,679	\$505,398
186-Veteran's Services	12,061	0.253%	\$12,149	-	\$12,149	\$670	\$12,820
245-Roads	56,320	1.179%	\$56,733	(\$33,558)	\$23,175	\$3,130	\$26,305
305-Parks	155,454	3.255%	\$156,592	(\$60,022)	\$96,570	\$8,640	\$105,210
375-Driving Under the Influence	3,113	0.065%	\$3,136	(\$2,840)	\$296	\$173	\$469
377-Library	900,289	18.851%	\$906,882	(\$603,347)	\$303,535	\$50,040	\$353,574
405-Public Works	255,680	5.354%	\$257,552	(\$158,117)	\$99,435	\$14,211	\$113,647
407-Fleet	66,010	1.382%	\$66,493	(\$38,112)	\$28,382	\$3,669	\$32,051
408-Workers' Comp ISF	24,848	0.520%	\$25,030	(\$12,447)	\$12,582	\$1,381	\$13,963
425-Airports	46,224	0.968%	\$46,562	(\$23,702)	\$22,860	\$2,569	\$25,429
427-Golf Courses	6,145	0.129%	\$6,190	(\$3,962)	\$2,228	\$342	\$2,570
430-Los Osos Sewer System	14,254	0.298%	\$14,358	-	\$14,358	\$792	\$15,151

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

**Facilities Management
Schedule 6.6.6**

Detail Allocation - Specific Depts (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
720-APCD	4,380	0.092%	\$4,412	(\$2,206)	\$2,207	\$243	\$2,450
760-Pension Trust	7,698	0.161%	\$7,754	(\$4,394)	\$3,360	\$428	\$3,788
999-Other	131,200	2.747%	\$132,161	(\$76,095)	\$56,066	\$7,292	\$63,358
222-Regional Parks	4,414	0.092%	\$4,446	(\$2,367)	\$2,079	\$245	\$2,324
Subtotals	4,775,883	100.000%	\$4,810,854	(\$2,223,048)	\$2,587,806	\$264,314	\$2,852,120
Direct Billed					\$2,223,048		\$2,223,048
Total Full Functional Cost					\$4,810,854		\$5,075,168

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

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

Facilities Management
Schedule 6.6.7

Detail Allocation - Kimball Bldg

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	120	0.675%	\$607	-	\$607	-	\$607
113-Facilities Management	3,979	22.366%	\$20,117	-	\$20,117	-	\$20,117
117-Auditor-Controller-Treasurer-Tax Collector	1,823	10.247%	\$9,217	-	\$9,217	\$654	\$9,871
305-Parks	3,148	17.695%	\$15,916	-	\$15,916	\$1,129	\$17,045
405-Public Works	4,121	23.165%	\$20,835	-	\$20,835	\$1,478	\$22,314
999-Other	2,670	15.008%	\$13,499	(\$3,007)	\$10,492	\$958	\$11,450
222-Regional Parks	1,929	10.843%	\$9,753	-	\$9,753	\$692	\$10,445
Subtotals	17,790	100.000%	\$89,944	(\$3,007)	\$86,937	\$4,912	\$91,849
Direct Billed					\$3,007		\$3,007
Total Full Functional Cost					\$89,944		\$94,856

Allocation Basis: Departmental square footage

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

Facilities Management
Schedule 6.6.8

Detail Allocation - County Bank Building

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
116-Central Services	4,192	46.864%	\$8,573	-	\$8,573	\$1,103	\$9,676
405-Public Works	4,753	53.136%	\$9,720	-	\$9,720	\$1,250	\$10,970
Subtotals	8,945	100.000%	\$18,293	-	\$18,293	\$2,353	\$20,646
Direct Billed							
Total Full Functional Cost					\$18,293		\$20,646

Allocation Basis: Departmental square footage

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

Facilities Management
Schedule 6.6.9

Detail Allocation - Monterey Parking

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	8	7.273%	\$70	-	\$70	-	\$70
111-County Counsel	7	6.364%	\$61	-	\$61	-	\$61
112-Human Resources	4	3.636%	\$35	-	\$35	-	\$35
114-Information Technology Department (ITD)	12	10.909%	\$105	-	\$105	\$0	\$105
116-Central Services	3	2.727%	\$26	-	\$26	\$0	\$26
117-Auditor-Controller-Treasurer-Tax Collector	7	6.364%	\$61	-	\$61	\$0	\$61
109-Assessor	2	1.818%	\$18	-	\$18	\$0	\$18
132-District Attorney	1	0.909%	\$9	-	\$9	\$0	\$9
139-Probation	1	0.909%	\$9	-	\$9	\$0	\$9
142-Planning	8	7.273%	\$70	-	\$70	\$0	\$70
160-Public Health	1	0.909%	\$9	-	\$9	\$0	\$9
180-Social Services	1	0.909%	\$9	-	\$9	\$0	\$9
305-Parks	5	4.727%	\$46	-	\$46	\$0	\$46
405-Public Works	30	27.273%	\$263	-	\$263	\$0	\$263
407-Fleet	1	0.909%	\$9	-	\$9	\$0	\$9
999-Other	16	14.545%	\$140	-	\$140	\$0	\$140
222-Regional Parks	3	2.545%	\$25	-	\$25	\$0	\$25
Subtotals	110	100.000%	\$964	-	\$964	\$0	\$964
Direct Billed							
Total Full Functional Cost					\$964		\$964

Allocation Basis: Spaces allocated per department

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

Facilities Management
Schedule 6.6.10

Detail Allocation - Longbranch, Arroyo Grande

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
139-Probation	661	8.899%	\$4,297	-	\$4,297	\$240	\$4,537
166-Behavioral Health	5,954	80.156%	\$38,709	(\$46,377)	(\$7,668)	\$2,162	(\$5,506)
375-Driving Under the Influence	813	10.945%	\$5,286	(\$6,636)	(\$1,350)	\$295	(\$1,055)
Subtotals	7,428	100.000%	\$48,292	(\$53,012)	(\$4,720)	\$2,697	(\$2,023)
Direct Billed					\$53,012		\$53,012
Total Full Functional Cost					\$48,292		\$50,989

Allocation Basis: Departmental square footage

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

Facilities Management
Schedule 6.6.11

Detail Allocation - New Govt Center

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	7,852	7.550%	\$42,372	-	\$42,372	-	\$42,372
111-County Counsel	9,805	9.428%	\$52,912	-	\$52,912	-	\$52,912
112-Human Resources	8,462	8.137%	\$45,664	-	\$45,664	-	\$45,664
113-Facilities Management	1,684	1.619%	\$9,088	-	\$9,088	-	\$9,088
116-Central Services	1,954	1.879%	\$10,545	-	\$10,545	\$781	\$11,325
117-Auditor-Controller-Treasurer-Tax Collector	24,296	23.362%	\$131,111	-	\$131,111	\$9,709	\$140,820
100-Board of Supervisors	12,364	11.888%	\$66,721	-	\$66,721	\$4,941	\$71,662
109-Assessor	22,935	22.053%	\$123,766	-	\$123,766	\$9,165	\$132,931
110-Clerk	12,636	12.150%	\$68,189	-	\$68,189	\$5,050	\$73,238
138-Emergency Services	2,012	1.935%	\$10,858	-	\$10,858	\$804	\$11,662
Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
Subtotals	104,000	100.000%	\$561,224	-	\$561,224	\$30,450	\$591,674
Direct Billed							
Total Full Functional Cost					\$561,224		\$591,674

Allocation Basis: Departmental square footage

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

Facilities Management
Schedule 6.6.12

Detail Allocation - North County Center

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
109-Assessor	3,045	67.817%	\$17,023	-	\$17,023	\$136	\$17,159
110-Clerk	264	5.880%	\$1,476	-	\$1,476	\$12	\$1,488
142-Planning	1,181	26.303%	\$6,602	-	\$6,602	\$53	\$6,655
Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
Subtotals	4,490	100.000%	\$25,101	-	\$25,101	\$201	\$25,302
Direct Billed							
Total Full Functional Cost					\$25,101		\$25,302

Allocation Basis: Departmental square footage

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

Facilities Management
Schedule 6.7

Summary of Allocated Costs

Department	Total	New Govt Center	County Gov't Center	Health Complex	Atascadero Medical Building	Sierra Way	Bldg 1200
104-County Administrative Office	\$42,443	\$42,372	-	-	-	-	-
111-County Counsel	\$53,852	\$52,912	-	-	-	-	\$879
112-Human Resources	\$67,232	\$45,664	-	-	-	-	\$308
113-Facilities Management	\$110,656	\$9,088	\$18,894	\$11,627	-	-	\$50,930
114-Information Technology Department (ITD)	\$197,259	-	\$187,263	-	-	-	\$3,435
116-Central Services	\$221,408	\$11,325	\$55,166	\$19,619	-	-	\$19,438
117-Auditor-Controller-Treasurer-Tax Collector	\$159,300	\$140,820	-	-	-	-	\$8,548
Subtotal for CSD	\$852,150	\$302,181	\$261,323	\$31,247	-	-	\$83,539
100-Board of Supervisors	\$71,662	\$71,662	-	-	-	-	-
109-Assessor	\$151,208	\$132,931	-	-	-	-	\$1,100
110-Clerk	\$120,407	\$73,238	-	-	-	-	\$14,309
131-Grand Jury	\$10,271	-	-	-	-	-	-
132-District Attorney	\$329,118	-	\$292,735	-	-	-	\$1,779
134-Child Support Services	\$20,396	-	-	-	-	-	-
136-Sheriff	\$505,428	-	\$12,565	-	-	-	\$849
137-Animal Services	\$25,179	-	-	\$4,144	-	-	\$709
138-Emergency Services	\$20,781	\$11,662	-	-	-	-	\$8,296
139-Probation	\$174,224	-	\$13,562	-	-	-	\$832
140-County Fire	\$174,232	-	-	-	-	-	-
141-Ag Commissioner	\$111,909	-	-	-	-	\$64,557	-
142-Planning	\$219,217	-	\$210,730	-	-	-	\$1,762
160-Public Health	\$349,705	-	-	\$32,702	(\$6,469)	\$1,080	\$167
166-Behavioral Health	(\$66,219)	-	-	(\$151,181)	(\$41,033)	-	-
180-Social Services	\$505,406	-	-	-	-	-	-
186-Veteran's Services	\$12,820	-	-	-	-	-	-
215-Farm Advisor	\$46,354	-	-	-	-	\$46,354	-
245-Roads	\$26,305	-	-	-	-	-	-

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

Facilities Management
Schedule 6.7

Summary of Allocated Costs (continued)

Department	Total	County Gov't		Atascadero		Sierra Way	Bldg 1200
		New Govt Center	Center	Health Complex	Medical Building		
305-Parks	\$122,320	-	-	-	-	-	\$19
375-Driving Under the Influence	(\$5,345)	-	-	(\$4,759)	-	-	-
377-Library	\$354,077	-	-	-	-	-	\$503
405-Public Works	\$329,783	-	\$179,244	-	-	-	\$3,345
407-Fleet	\$32,059	-	-	-	-	-	-
408-Workers' Comp ISF	\$13,963	-	-	-	-	-	-
425-Airports	\$25,429	-	-	-	-	-	-
427-Golf Courses	\$2,570	-	-	-	-	-	-
430-Los Osos Sewer System	\$15,151	-	-	-	-	-	-
720-APCD	\$2,450	-	-	-	-	-	-
760-Pension Trust	\$3,788	-	-	-	-	-	-
999-Other	\$291,462	-	\$205,983	-	-	-	\$10,530
222-Regional Parks	\$12,794	-	-	-	-	-	-
Alloc Remains	(\$0)	-	-	\$0	(\$0)	\$0	-
Totals	\$4,861,054	\$591,674	\$1,176,142	(\$87,848)	(\$47,502)	\$111,991	\$127,740
Direct Billed	\$3,196,629	-	\$272,735	\$498,567	\$92,544	\$43,599	\$10,118
Total Full Functional Cost	\$8,057,683	\$591,674	\$1,448,877	\$410,719	\$45,042	\$155,590	\$137,858
Less Direct Billed	(\$3,196,629)	-	(\$272,735)	(\$498,567)	(\$92,544)	(\$43,599)	(\$10,118)
Less CSD Amounts	(\$852,150)	(\$302,181)	(\$261,323)	(\$31,247)	-	-	(\$83,539)
Total Receiving Department Allocation	\$4,008,904	\$289,493	\$914,819	(\$119,095)	(\$47,502)	\$111,991	\$44,201

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

Facilities Management
Schedule 6.7

Summary of Allocated Costs (continued)

Department	Total	Specific Depts	Kimball Bldg	County Bank Building	Monterey Parking	Not Allowed	Longbranch, Arroyo Grande
104-County Administrative Office	\$42,443	-	-	-	\$70	-	-
111-County Counsel	\$53,852	-	-	-	\$61	-	-
112-Human Resources	\$67,232	\$20,617	\$607	-	\$35	-	-
113-Facilities Management	\$110,656	-	\$20,117	-	-	-	-
114-Information Technology Department (ITD)	\$197,259	\$6,456	-	-	\$105	-	-
116-Central Services	\$221,408	\$106,157	-	\$9,676	\$26	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$159,300	-	\$9,871	-	\$61	-	-
Subtotal for CSD	\$852,150	\$133,231	\$30,595	\$9,676	\$359	-	-
100-Board of Supervisors	\$71,662	-	-	-	-	-	-
109-Assessor	\$151,208	-	-	-	\$18	-	-
110-Clerk	\$120,407	\$31,372	-	-	-	-	-
131-Grand Jury	\$10,271	\$10,271	-	-	-	-	-
132-District Attorney	\$329,118	\$34,595	-	-	\$9	-	-
134-Child Support Services	\$20,396	\$20,396	-	-	-	-	-
136-Sheriff	\$505,428	\$492,014	-	-	-	-	-
137-Animal Services	\$25,179	\$20,326	-	-	-	-	-
138-Emergency Services	\$20,781	\$823	-	-	-	-	-
139-Probation	\$174,224	\$155,284	-	-	\$9	-	\$4,537
140-County Fire	\$174,232	\$174,232	-	-	-	-	-
141-Ag Commissioner	\$111,909	\$47,352	-	-	-	-	-
142-Planning	\$219,217	-	-	-	\$70	-	-
160-Public Health	\$349,705	\$322,215	-	-	\$9	-	-
166-Behavioral Health	(\$66,219)	\$131,501	-	-	-	-	(\$5,506)
180-Social Services	\$505,406	\$505,398	-	-	\$9	-	-
186-Veteran's Services	\$12,820	\$12,820	-	-	-	-	-
215-Farm Advisor	\$46,354	-	-	-	-	-	-
245-Roads	\$26,305	\$26,305	-	-	-	-	-

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

Summary of Allocated Costs (continued)

Department	Total	Specific Depts	Kimball Bldg	County Bank Building	Monterey Parking	Not Allowed	Longbranch, Arroyo Grande
305-Parks	\$122,320	\$105,210	\$17,045	-	\$46	-	-
375-Driving Under the Influence	(\$5,345)	\$469	-	-	-	-	(\$1,055)
377-Library	\$354,077	\$353,574	-	-	-	-	-
405-Public Works	\$329,783	\$113,647	\$22,314	\$10,970	\$263	-	-
407-Fleet	\$32,059	\$32,051	-	-	\$9	-	-
408-Workers' Comp ISF	\$13,963	\$13,963	-	-	-	-	-
425-Airports	\$25,429	\$25,429	-	-	-	-	-
427-Golf Courses	\$2,570	\$2,570	-	-	-	-	-
430-Los Osos Sewer System	\$15,151	\$15,151	-	-	-	-	-
720-APCD	\$2,450	\$2,450	-	-	-	-	-
760-Pension Trust	\$3,788	\$3,788	-	-	-	-	-
999-Other	\$291,462	\$63,358	\$11,450	-	\$140	-	-
222-Regional Parks	\$12,794	\$2,324	\$10,445	-	\$25	-	-
Alloc Remains	(\$0)	-	-	-	-	(\$0)	(\$0)
Totals	\$4,861,054	\$2,852,120	\$91,849	\$20,646	\$964	-	(\$2,023)
Direct Billed	\$3,196,629	\$2,223,048	\$3,007	-	-	-	\$53,012
Total Full Functional Cost	\$8,057,683	\$5,075,168	\$94,856	\$20,646	\$964	-	\$50,989
Less Direct Billed	(\$3,196,629)	(\$2,223,048)	(\$3,007)	-	-	-	(\$53,012)
Less CSD Amounts	(\$852,150)	(\$133,231)	(\$30,595)	(\$9,676)	(\$359)	-	-
Total Receiving Department Allocation	\$4,008,904	\$2,718,889	\$61,254	\$10,970	\$605	-	(\$2,023)

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

Facilities Management
Schedule 6.7

Summary of Allocated Costs (continued)

Department	Total	North County Center
104-County Administrative Office	\$42,443	-
111-County Counsel	\$53,852	-
112-Human Resources	\$67,232	-
113-Facilities Management	\$110,656	-
114-Information Technology Department (ITD)	\$197,259	-
116-Central Services	\$221,408	-
117-Auditor-Controller-Treasurer-Tax Collector	\$159,300	-
Subtotal for CSD	\$852,150	-
100-Board of Supervisors	\$71,662	-
109-Assessor	\$151,208	\$17,159
110-Clerk	\$120,407	\$1,488
131-Grand Jury	\$10,271	-
132-District Attorney	\$329,118	-
134-Child Support Services	\$20,396	-
136-Sheriff	\$505,428	-
137-Animal Services	\$25,179	-
138-Emergency Services	\$20,781	-
139-Probation	\$174,224	-
140-County Fire	\$174,232	-
141-Ag Commissioner	\$111,909	-
142-Planning	\$219,217	\$6,655
160-Public Health	\$349,705	-
166-Behavioral Health	(\$66,219)	-
180-Social Services	\$505,406	-
186-Veteran's Services	\$12,820	-
215-Farm Advisor	\$46,354	-
245-Roads	\$26,305	-

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

Facilities Management
Schedule 6.7

Summary of Allocated Costs (continued)

Department	Total	North County Center
305-Parks	\$122,320	-
375-Driving Under the Influence	(\$5,345)	-
377-Library	\$354,077	-
405-Public Works	\$329,783	-
407-Fleet	\$32,059	-
408-Workers' Comp ISF	\$13,963	-
425-Airports	\$25,429	-
427-Golf Courses	\$2,570	-
430-Los Osos Sewer System	\$15,151	-
720-APCD	\$2,450	-
760-Pension Trust	\$3,788	-
999-Other	\$291,462	-
222-Regional Parks	\$12,794	-
Alloc Remains	(\$0)	-
Totals	\$4,861,054	\$25,302
Direct Billed	\$3,196,629	-
Total Full Functional Cost	\$8,057,683	\$25,302
Less Direct Billed	(\$3,196,629)	-
Less CSD Amounts	(\$852,150)	-
Total Receiving Department Allocation	\$4,008,904	\$25,302

Information Technology Department (ITD)

Narrative

Schedule 7.1

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

Not Allowed

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

Telephone Services- Costs of telephone and voice mail services.

WinTel and Countywide Projects- Management of applications and associated systems administration.

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

Network Connections- Costs of providing internet services and support.

Not Allowed- Not further allocated

Radio Services- Costs of Communications personnel and shop maintenance.

Departmental Services-Servers- Maintaining CPU infrastructure and hardware.

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

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

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$7,356,119	-	\$7,138,463	\$217,656	
	Total for C/A	\$7,356,119	-	\$7,138,463	\$217,656	
REV	Outside revenues	\$205,550	\$6,484	\$199,066	-	
	Total for REV	\$205,550	\$6,484	\$199,066	-	

Total per Books	\$7,561,669
Less General Government	(\$217,656)
Less Off the Top	(\$6,484)
Less Direct Billed	(\$7,337,529)
Difference	-

Fiscal Year FY2021-22 Actuals
For Use In Year 2022-23

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Date Printed: 12/20/2021

Information Technology Department (ITD)
Schedule 7.3

Labor Distribution Summary

No Labor Distribution

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Information Technology Department (ITD)
Schedule 7.4

Schedule of costs to be allocated

	Amount	General & Admin	Telephone Services	WinTel and Countywide Projects	Departmental Services-IT Consulting	Network Connections	Not Allowed
<i>Total %</i>		8.561%	0.811%	25.354%	15.993%	8.402%	16.736%
Wages and Benefits							
Salaries	\$13,133,769	\$1,124,405	\$106,471	\$3,329,957	\$2,100,547	\$1,103,461	\$2,198,116
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	\$13,133,769	\$1,124,405	\$106,471	\$3,329,957	\$2,100,547	\$1,103,461	\$2,198,116
Service And Supplies							
	DIST						
FIXED ASSETS	<i>DISA</i>	\$26,620					
SERVICES & SUPPLIES	<i>PROP</i>	\$4,665,222	\$252,566	\$496,972	\$1,112,726	\$46,328	\$1,785,501
Services and Supplies Subtotal		\$4,665,222	\$252,566	\$496,972	\$1,112,726	\$46,328	\$1,785,501
Cost Adjustments							
FIXED ASSETS	<i>DISA</i>	(\$26,620)					
REVENUES	<i>ADJP</i>	(\$224,139)	(\$6,483)	-	-	-	(\$217,656)
Cost Adjustments Subtotal		(\$224,139)	(\$6,483)	-	-	-	(\$217,656)
Reallocate Admin		(\$1,370,488)	\$12,150	\$380,009	\$239,711	\$125,925	\$250,845
Functional Costs	\$17,574,852	-	\$615,593	\$4,822,693	\$2,386,586	\$3,014,888	\$2,657,227

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Information Technology Department (ITD)
Schedule 7.4

Schedule of costs to be allocated (continued)

	Amount	Radio Services	Departmental Services-Servers	Departmental Services-Dedicated Staff
<i>Total %</i>		10.217%	5.556%	8.370%
Wages and Benefits				
Salaries	\$13,133,769	\$1,341,864	\$729,667	\$1,099,279
Benefits	-	-	-	-
Wages and Benefits Subtotal	\$13,133,769	\$1,341,864	\$729,667	\$1,099,279
Service And Supplies				
	DIST			
FIXED ASSETS	<i>DISA</i> \$26,620			
SERVICES & SUPPLIES	<i>PROP</i> \$4,665,222	\$377,542	\$167,666	-
Services and Supplies Subtotal	\$4,665,222	\$377,542	\$167,666	-
Cost Adjustments				
FIXED ASSETS	<i>DISA</i> (\$26,620)			
REVENUES	<i>ADJP</i> (\$224,139)	-	-	-
Cost Adjustments Subtotal	(\$224,139)	-	-	-
Reallocate Admin		\$153,131	\$83,268	\$125,448
Functional Costs	\$17,574,852	\$1,872,538	\$980,601	\$1,224,727

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

Information Technology Department (ITD)
Schedule 7.5

Service to Service Costs

Department	First Incoming	Second Incoming	Telephone Services	WinTel and Countywide Projects	Departmental Services-IT Consulting	Network Connections	Not Allowed
001-Building Depreciation	\$32,159	-	\$285	\$8,917	\$5,625	\$2,955	\$5,886
002-Equipment Depreciation	\$2,193,659	(\$0)	\$336,050	\$1,196	\$559,925	\$688,503	-
104-County Administrative Office	\$28,627	\$5,398	\$302	\$9,435	\$5,951	\$3,126	\$6,228
111-County Counsel	\$14,140	\$827	\$133	\$4,150	\$2,618	\$1,375	\$2,740
112-Human Resources	\$77,353	\$4,810	\$728	\$22,782	\$14,371	\$7,549	\$15,039
113-Facilities Management	\$190,230	\$7,030	\$1,749	\$54,696	\$34,502	\$18,125	\$36,105
114-Information Technology Department (ITD)	-	\$168,544	\$1,494	\$46,734	\$29,480	\$15,486	\$30,849
116-Central Services	-	\$64,240	\$570	\$17,813	\$11,236	\$5,903	\$11,758
117-Auditor-Controller-Treasurer-Tax Collector	-	\$116,312	\$1,031	\$32,251	\$20,344	\$10,687	\$21,289
200-Maintenance Projects	-	\$182,260	\$1,616	\$50,537	\$31,879	\$16,747	\$33,360
118-Talent Development	-	\$21,100	\$187	\$5,851	\$3,691	\$1,939	\$3,862
Subtotals	\$2,536,168	\$570,523	\$344,144	\$254,361	\$719,623	\$772,396	\$167,115
Functional Costs	\$17,574,852		\$615,593	\$4,822,693	\$2,386,586	\$3,014,888	\$2,657,227
Total Allocated Costs	\$20,681,543		\$959,737	\$5,077,054	\$3,106,208	\$3,787,284	\$2,824,342

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

Information Technology Department (ITD)
Schedule 7.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Radio Services	Departmental Services-Servers	Departmental Services-Dedicated Staff
001-Building Depreciation	\$32,159	-	\$3,593	\$1,954	\$2,944
002-Equipment Depreciation	\$2,193,659	(\$0)	\$418,955	\$189,030	-
104-County Administrative Office	\$28,627	\$5,398	\$3,802	\$2,067	\$3,115
111-County Counsel	\$14,140	\$827	\$1,672	\$909	\$1,370
112-Human Resources	\$77,353	\$4,810	\$9,180	\$4,992	\$7,521
113-Facilities Management	\$190,230	\$7,030	\$22,041	\$11,985	\$18,056
114-Information Technology Department (ITD)	-	\$168,544	\$18,832	\$10,240	\$15,428
116-Central Services	-	\$64,240	\$7,178	\$3,903	\$5,880
117-Auditor-Controller-Treasurer-Tax Collector	-	\$116,312	\$12,996	\$7,067	\$10,647
200-Maintenance Projects	-	\$182,260	\$20,365	\$11,074	\$16,683
118-Talent Development	-	\$21,100	\$2,358	\$1,282	\$1,931
Subtotals	\$2,536,168	\$570,523	\$520,973	\$244,504	\$83,575
Functional Costs	\$17,574,852		\$1,872,538	\$980,601	\$1,224,727
Total Allocated Costs	\$20,681,543		\$2,393,510	\$1,225,105	\$1,308,302

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

Detail Allocation - Telephone Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	4,193	0.506%	\$4,828	(\$4,193)	\$635	-	\$635
111-County Counsel	5,334	0.643%	\$6,142	(\$5,334)	\$807	-	\$807
112-Human Resources	10,066	1.214%	\$11,589	(\$10,066)	\$1,524	-	\$1,524
113-Facilities Management	13,841	1.669%	\$15,936	(\$13,841)	\$2,095	-	\$2,095
116-Central Services	6,029	0.727%	\$6,942	(\$6,029)	\$913	\$38	\$951
117-Auditor-Controller-Treasurer-Tax Collector	15,992	1.929%	\$18,413	(\$15,992)	\$2,420	\$102	\$2,522
100-Board of Supervisors	4,236	0.511%	\$4,877	(\$4,236)	\$641	\$27	\$668
109-Assessor	23,875	2.879%	\$27,488	(\$23,875)	\$3,614	\$152	\$3,765
110-Clerk	6,950	0.838%	\$8,002	(\$6,950)	\$1,052	\$44	\$1,096
130-Waste Mgmt	297	0.036%	\$342	(\$297)	\$45	\$2	\$47
131-Grand Jury	427	0.051%	\$491	(\$427)	\$65	\$3	\$67
132-District Attorney	27,399	3.304%	\$31,546	(\$27,399)	\$4,147	\$174	\$4,321
134-Child Support Services	10,057	1.213%	\$11,579	(\$10,057)	\$1,522	\$64	\$1,586
135-Public Defender	107	0.013%	\$123	(\$107)	\$16	\$1	\$17
136-Sheriff	101,324	12.220%	\$116,660	(\$101,324)	\$15,336	\$644	\$15,980
137-Animal Services	3,049	0.368%	\$3,510	(\$3,049)	\$461	\$19	\$481
138-Emergency Services	27,282	3.290%	\$31,411	(\$27,282)	\$4,129	\$173	\$4,303
139-Probation	41,865	5.049%	\$48,201	(\$41,865)	\$6,336	\$266	\$6,603
140-County Fire	18,189	2.194%	\$20,942	(\$18,189)	\$2,753	\$116	\$2,869
141-Ag Commissioner	16,082	1.940%	\$18,516	(\$16,082)	\$2,434	\$102	\$2,536
142-Planning	29,300	3.534%	\$33,735	(\$29,300)	\$4,435	\$186	\$4,621
160-Public Health	57,256	6.905%	\$65,922	(\$57,256)	\$8,666	\$364	\$9,030
166-Behavioral Health	86,726	10.459%	\$99,852	(\$86,726)	\$13,126	\$551	\$13,678
180-Social Services	169,770	20.475%	\$195,466	(\$169,770)	\$25,696	\$1,079	\$26,775
184-Law Enforcement Medical Care	188	0.023%	\$216	(\$188)	\$28	\$1	\$30
186-Veteran's Services	2,306	0.278%	\$2,655	(\$2,306)	\$349	\$15	\$364
201-Public Works Special Services	572	0.069%	\$659	(\$572)	\$87	\$4	\$90

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

Detail Allocation - Telephone Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
215-Farm Advisor	5,510	0.665%	\$6,344	(\$5,510)	\$834	\$35	\$869
245-Roads	2,086	0.252%	\$2,401	(\$2,086)	\$316	\$13	\$329
305-Parks	17,731	2.138%	\$20,415	(\$17,731)	\$2,684	\$113	\$2,796
375-Driving Under the Influence	1,616	0.195%	\$1,861	(\$1,616)	\$245	\$10	\$255
377-Library	26,790	3.231%	\$30,844	(\$26,790)	\$4,055	\$170	\$4,225
405-Public Works	67,424	8.131%	\$77,629	(\$67,424)	\$10,205	\$429	\$10,634
407-Fleet	2,175	0.262%	\$2,505	(\$2,175)	\$329	\$14	\$343
425-Airports	8,068	0.973%	\$9,289	(\$8,068)	\$1,221	\$51	\$1,272
427-Golf Courses	4,326	0.522%	\$4,980	(\$4,326)	\$655	\$27	\$682
720-APCD	0	0.000%	\$1	(\$0)	\$0	\$0	\$0
760-Pension Trust	3,057	0.369%	\$3,520	(\$3,057)	\$463	\$19	\$482
999-Other	1,686	0.203%	\$1,941	(\$1,686)	\$255	\$11	\$266
222-Regional Parks	5,997	0.723%	\$6,905	(\$5,997)	\$908	\$38	\$946
Alloc Remains	-	0.000%	-	-	-	\$0	\$0
Subtotals	829,179	100.000%	\$954,679	(\$829,179)	\$125,500	\$5,058	\$130,558
Direct Billed					\$829,179		\$829,179
Total Full Functional Cost					\$954,679		\$959,737

Allocation Basis: Billed services

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

Information Technology Department (ITD)
Schedule 7.6.2

Detail Allocation - WinTel and Countywide Projects

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	2,229,541	0.460%	\$22,634	-	\$22,634	-	\$22,634
111-County Counsel	4,691,562	0.968%	\$47,629	-	\$47,629	-	\$47,629
112-Human Resources	5,455,171	1.126%	\$55,381	-	\$55,381	-	\$55,381
113-Facilities Management	7,828,602	1.616%	\$79,476	-	\$79,476	-	\$79,476
114-Information Technology Department (ITD)	16,602,003	3.426%	\$168,544	-	\$168,544	-	\$168,544
116-Central Services	2,296,157	0.474%	\$23,311	-	\$23,311	\$811	\$24,122
117-Auditor-Controller-Treasurer-Tax Collector	8,544,778	1.764%	\$86,747	-	\$86,747	\$3,019	\$89,766
200-Maintenance Projects	5,567,183	1.149%	\$56,518	-	\$56,518	\$1,967	\$58,485
118-Talent Development	491,766	0.101%	\$4,992	-	\$4,992	\$174	\$5,166
100-Board of Supervisors	1,663,541	0.343%	\$16,888	-	\$16,888	\$588	\$17,476
109-Assessor	9,715,075	2.005%	\$98,628	-	\$98,628	\$3,433	\$102,060
110-Clerk	3,146,388	0.649%	\$31,942	-	\$31,942	\$1,112	\$33,054
130-Waste Mgmt	806,845	0.167%	\$8,191	-	\$8,191	\$285	\$8,476
131-Grand Jury	90,889	0.019%	\$923	-	\$923	\$32	\$955
132-District Attorney	16,216,561	3.347%	\$164,631	-	\$164,631	\$5,730	\$170,361
134-Child Support Services	3,812,941	0.787%	\$38,709	(\$47,432)	(\$8,723)	\$1,347	(\$7,376)
135-Public Defender	6,259,226	1.292%	\$63,544	-	\$63,544	\$2,212	\$65,755
136-Sheriff	72,998,597	15.066%	\$741,082	-	\$741,082	\$25,793	\$766,876
137-Animal Services	2,680,581	0.553%	\$27,213	-	\$27,213	\$947	\$28,160
138-Emergency Services	1,318,614	0.272%	\$13,387	-	\$13,387	\$466	\$13,852
139-Probation	21,549,471	4.448%	\$218,770	-	\$218,770	\$7,614	\$226,385
140-County Fire	20,195,476	4.168%	\$205,025	-	\$205,025	\$7,136	\$212,161
141-Ag Commissioner	5,855,097	1.208%	\$59,441	-	\$59,441	\$2,069	\$61,510
142-Planning	13,795,359	2.847%	\$140,051	-	\$140,051	\$4,874	\$144,925
160-Public Health	25,656,964	5.295%	\$260,470	(\$335,168)	(\$74,699)	\$9,066	(\$65,633)
166-Behavioral Health	67,110,232	13.851%	\$681,304	(\$831,030)	(\$149,726)	\$23,713	(\$126,013)
180-Social Services	64,072,774	13.224%	\$650,467	(\$799,707)	(\$149,240)	\$22,639	(\$126,600)
184-Law Enforcement Medical Care	4,957,837	1.023%	\$50,332	-	\$50,332	\$1,752	\$52,084
186-Veteran's Services	736,619	0.152%	\$7,478	-	\$7,478	\$260	\$7,738

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

Information Technology Department (ITD)
Schedule 7.6.2

Detail Allocation - WinTel and Countywide Projects (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
201-Public Works Special Services	2,337,090	0.482%	\$23,726	-	\$23,726	\$826	\$24,552
215-Farm Advisor	564,123	0.116%	\$5,727	-	\$5,727	\$199	\$5,926
245-Roads	18,940,343	3.909%	\$192,283	(\$231,280)	(\$38,997)	\$6,692	(\$32,305)
266-County Wide Automation	96,555	0.020%	\$980	-	\$980	\$34	\$1,014
290-Community Development	1,276,593	0.263%	\$12,960	-	\$12,960	\$451	\$13,411
305-Parks	8,984,843	1.854%	\$91,214	(\$71,314)	\$19,900	\$3,175	\$23,075
330-Wildlife and Grazing	1,771	0.000%	\$18	(\$22)	(\$4)	\$1	(\$3)
331-Fish and Game	22,852	0.005%	\$232	(\$279)	(\$47)	\$8	(\$39)
351-Emergency Medical Services	462,011	0.095%	\$4,690	(\$5,642)	(\$951)	\$163	(\$788)
375-Driving Under the Influence	1,198,155	0.247%	\$12,164	(\$14,869)	(\$2,705)	\$423	(\$2,282)
377-Library	9,558,347	1.973%	\$97,036	(\$116,717)	(\$19,680)	\$3,377	(\$16,303)
405-Public Works	18,557,468	3.830%	\$188,396	(\$260,886)	(\$72,491)	\$6,557	(\$65,933)
407-Fleet	4,546,263	0.938%	\$46,154	(\$56,803)	(\$10,649)	\$1,606	(\$9,043)
408-Workers' Comp ISF	3,905,222	0.806%	\$39,646	(\$47,686)	(\$8,041)	\$1,380	(\$6,661)
409-Liability Insurance ISF	2,344,216	0.484%	\$23,799	(\$28,625)	(\$4,827)	\$828	(\$3,998)
410-Unemployment Insurance ISF	28,616	0.006%	\$291	(\$349)	(\$59)	\$10	(\$49)
411-Medical Malpractice ISF	283,046	0.058%	\$2,873	(\$3,456)	(\$583)	\$100	(\$483)
412-County Dental Plan ISF	146,432	0.030%	\$1,487	(\$1,788)	(\$302)	\$52	(\$250)
425-Airports	4,263,786	0.880%	\$43,286	(\$52,065)	(\$8,779)	\$1,507	(\$7,272)
427-Golf Courses	2,589,362	0.534%	\$26,287	(\$31,619)	(\$5,331)	\$915	(\$4,416)
720-APCD	4,026,791	0.831%	\$40,880	(\$49,171)	(\$8,291)	\$1,423	(\$6,868)
760-Pension Trust	259,606	0.054%	\$2,636	(\$3,552)	(\$916)	\$92	(\$825)
999-Other	3,289,639	0.679%	\$33,396	(\$40,170)	(\$6,773)	\$1,162	(\$5,611)
119-Communication and Outreach	491,766	0.101%	\$4,992	-	\$4,992	\$174	\$5,166
Alloc Remains	-	0.000%	-	-	-	\$0	\$0
Subtotals	484,520,746	100.000%	\$4,918,859	(\$3,029,629)	\$1,889,230	\$158,195	\$2,047,425
Direct Billed					\$3,029,629		\$3,029,629
Total Full Functional Cost					\$4,918,859		\$5,077,054

Allocation Basis: Prior year adjusted departmental expenditures

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

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

Detail Allocation - Departmental Services-IT Consulting

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	117	0.009%	\$281	-	\$281	-	\$281
111-County Counsel	29,792	2.371%	\$71,284	-	\$71,284	-	\$71,284
112-Human Resources	28,119	2.238%	\$67,282	-	\$67,282	-	\$67,282
116-Central Services	11,382	0.906%	\$27,234	-	\$27,234	\$948	\$28,182
117-Auditor-Controller-Treasurer-Tax Collector	2,429	0.193%	\$5,813	-	\$5,813	\$202	\$6,015
100-Board of Supervisors	9,286	0.739%	\$22,218	-	\$22,218	\$773	\$22,991
109-Assessor	65,835	5.240%	\$157,525	-	\$157,525	\$5,482	\$163,007
110-Clerk	28,126	2.238%	\$67,298	-	\$67,298	\$2,342	\$69,640
131-Grand Jury	8,169	0.650%	\$19,546	-	\$19,546	\$680	\$20,226
132-District Attorney	134,478	10.703%	\$321,769	-	\$321,769	\$11,197	\$332,966
134-Child Support Services	366	0.029%	\$876	(\$366)	\$510	\$30	\$540
136-Sheriff	267,878	21.320%	\$640,959	-	\$640,959	\$22,305	\$663,264
137-Animal Services	235	0.019%	\$563	-	\$563	\$20	\$583
138-Emergency Services	1,740	0.138%	\$4,164	-	\$4,164	\$145	\$4,309
140-County Fire	36,525	2.907%	\$87,395	-	\$87,395	\$3,041	\$90,436
142-Planning	7,096	0.565%	\$16,978	-	\$16,978	\$591	\$17,568
160-Public Health	1,316	0.105%	\$3,150	(\$1,316)	\$1,833	\$110	\$1,943
166-Behavioral Health	1,289	0.103%	\$3,085	(\$1,289)	\$1,796	\$107	\$1,903
186-Veteran's Services	1,775	0.141%	\$4,248	-	\$4,248	\$148	\$4,395
201-Public Works Special Services	245	0.020%	\$587	-	\$587	\$20	\$607
215-Farm Advisor	515	0.041%	\$1,232	-	\$1,232	\$43	\$1,275
305-Parks	9,813	0.781%	\$23,481	(\$9,813)	\$13,667	\$817	\$14,485
375-Driving Under the Influence	34,383	2.736%	\$82,270	(\$34,383)	\$47,887	\$2,863	\$50,750
405-Public Works	3,389	0.270%	\$8,110	(\$1,264)	\$6,846	\$282	\$7,128
407-Fleet	889	0.071%	\$2,127	(\$889)	\$1,238	\$74	\$1,312
425-Airports	5,257	0.418%	\$12,578	(\$5,257)	\$7,321	\$438	\$7,759
427-Golf Courses	1,366	0.109%	\$3,268	(\$1,366)	\$1,902	\$114	\$2,016

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

Information Technology Department (ITD)
Schedule 7.6.3

Detail Allocation - Departmental Services-IT Consulting (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
760-Pension Trust	8,469	0.674%	\$20,265	(\$8,469)	\$11,795	\$705	\$12,501
999-Other	555,504	44.211%	\$1,329,172	(\$225,297)	\$1,103,875	\$46,254	\$1,150,129
222-Regional Parks	695	0.055%	\$1,664	-	\$1,664	\$58	\$1,722
Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
Subtotals	1,256,481	100.000%	\$3,006,419	(\$289,710)	\$2,716,709	\$99,790	\$2,816,498
Direct Billed					\$289,710		\$289,710
Total Full Functional Cost					\$3,006,419		\$3,106,208

Allocation Basis: Accumulated hours of services

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

Information Technology Department (ITD)
Schedule 7.6.4

Detail Allocation - Network Connections

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	16,011	0.744%	\$27,789	(\$5,401)	\$22,389	-	\$22,389
111-County Counsel	17,019	0.791%	\$29,539	(\$7,882)	\$21,657	-	\$21,657
112-Human Resources	27,859	1.295%	\$48,354	(\$17,745)	\$30,609	-	\$30,609
113-Facilities Management	20,510	0.953%	\$35,599	(\$14,877)	\$20,722	-	\$20,722
116-Central Services	12,087	0.562%	\$20,979	(\$6,089)	\$14,890	\$306	\$15,196
117-Auditor-Controller-Treasurer-Tax Collector	66,362	3.084%	\$115,184	(\$25,030)	\$90,153	\$1,680	\$91,834
118-Talent Development	663	0.031%	\$1,150	(\$663)	\$488	\$17	\$504
100-Board of Supervisors	20,609	0.958%	\$35,771	(\$4,308)	\$31,463	\$522	\$31,984
109-Assessor	66,472	3.089%	\$115,375	(\$25,231)	\$90,143	\$1,683	\$91,826
110-Clerk	31,788	1.477%	\$55,173	(\$8,714)	\$46,459	\$805	\$47,264
131-Grand Jury	5,065	0.235%	\$8,790	(\$3,065)	\$5,725	\$128	\$5,854
132-District Attorney	77,943	3.622%	\$135,285	(\$40,706)	\$94,578	\$1,973	\$96,552
134-Child Support Services	24,454	1.136%	\$42,443	(\$24,454)	\$17,990	\$619	\$18,609
135-Public Defender	2,522	0.117%	\$4,378	-	\$4,378	\$64	\$4,442
136-Sheriff	295,688	13.741%	\$513,218	(\$143,693)	\$369,525	\$7,487	\$377,011
137-Animal Services	12,408	0.577%	\$21,537	(\$5,993)	\$15,543	\$314	\$15,857
138-Emergency Services	34,953	1.624%	\$60,667	(\$12,570)	\$48,097	\$885	\$48,982
139-Probation	106,040	4.928%	\$184,051	(\$50,114)	\$133,937	\$2,685	\$136,622
140-County Fire	45,553	2.117%	\$79,066	(\$3,017)	\$76,048	\$1,153	\$77,202
141-Ag Commissioner	33,070	1.537%	\$57,398	(\$15,436)	\$41,963	\$837	\$42,800
142-Planning	80,698	3.750%	\$140,066	(\$34,741)	\$105,325	\$2,043	\$107,368
160-Public Health	199,554	9.274%	\$346,360	(\$199,554)	\$146,807	\$5,053	\$151,859
166-Behavioral Health	211,901	9.848%	\$367,791	(\$211,901)	\$155,890	\$5,365	\$161,256
180-Social Services	462,851	21.510%	\$803,360	(\$462,851)	\$340,508	\$11,719	\$352,228
184-Law Enforcement Medical Care	825	0.038%	\$1,431	(\$52)	\$1,379	\$21	\$1,400
186-Veteran's Services	5,653	0.263%	\$9,813	(\$2,599)	\$7,214	\$143	\$7,357
215-Farm Advisor	6,523	0.303%	\$11,321	(\$2,607)	\$8,714	\$165	\$8,879

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

Information Technology Department (ITD)
Schedule 7.6.4

Detail Allocation - Network Connections (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
305-Parks	11,303	0.525%	\$19,619	(\$11,303)	\$8,316	\$286	\$8,602
375-Driving Under the Influence	5,118	0.238%	\$8,883	(\$5,118)	\$3,765	\$130	\$3,895
377-Library	7,321	0.340%	\$12,707	(\$7,321)	\$5,386	\$185	\$5,571
405-Public Works	145,538	6.763%	\$252,607	(\$145,538)	\$107,069	\$3,685	\$110,754
407-Fleet	5,891	0.274%	\$10,226	(\$5,891)	\$4,334	\$149	\$4,483
425-Airports	16,245	0.755%	\$28,195	(\$16,245)	\$11,951	\$411	\$12,362
427-Golf Courses	4,809	0.224%	\$8,348	(\$4,809)	\$3,538	\$122	\$3,660
720-APCD	18,085	0.840%	\$31,390	(\$18,085)	\$13,305	\$458	\$13,763
760-Pension Trust	10,237	0.476%	\$17,768	(\$10,237)	\$7,531	\$259	\$7,790
999-Other	27,116	1.260%	\$47,064	(\$31,894)	\$15,170	\$687	\$15,857
222-Regional Parks	14,746	0.685%	\$25,594	(\$8,025)	\$17,568	\$373	\$17,942
119-Communication and Outreach	331	0.015%	\$575	-	\$575	\$8	\$583
Alloc Remains	-	0.000%	-	-	-	\$0	\$0
Subtotals	2,151,820	100.000%	\$3,734,862	(\$1,593,760)	\$2,141,102	\$52,422	\$2,193,524
Direct Billed					\$1,593,760		\$1,593,760
Total Full Functional Cost					\$3,734,862		\$3,787,284

Allocation Basis: Network log-ons

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

Information Technology Department (ITD)
Schedule 7.6.5

Detail Allocation - Radio Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	1,074	0.129%	\$3,005	-	\$3,005	-	\$3,005
112-Human Resources	113	0.014%	\$317	-	\$317	-	\$317
100-Board of Supervisors	755	0.091%	\$2,114	-	\$2,114	\$58	\$2,172
109-Assessor	1,074	0.129%	\$3,005	(\$1,074)	\$1,931	\$82	\$2,014
110-Clerk	10,738	1.290%	\$30,050	-	\$30,050	\$823	\$30,873
132-District Attorney	1,237	0.149%	\$3,461	-	\$3,461	\$95	\$3,556
134-Child Support Services	805	0.097%	\$2,254	(\$805)	\$1,448	\$62	\$1,510
136-Sheriff	352,545	42.348%	\$986,615	-	\$986,615	\$27,034	\$1,013,649
137-Animal Services	449	0.054%	\$1,257	-	\$1,257	\$34	\$1,291
138-Emergency Services	7,496	0.900%	\$20,979	-	\$20,979	\$575	\$21,554
139-Probation	77,465	9.305%	\$216,789	-	\$216,789	\$5,940	\$222,729
140-County Fire	81,352	9.772%	\$227,668	-	\$227,668	\$6,238	\$233,906
141-Ag Commissioner	2,148	0.258%	\$6,010	-	\$6,010	\$165	\$6,175
142-Planning	1,906	0.229%	\$5,335	-	\$5,335	\$146	\$5,481
166-Behavioral Health	25,770	3.096%	\$72,119	(\$25,770)	\$46,349	\$1,976	\$48,325
180-Social Services	3,758	0.451%	\$10,517	(\$3,758)	\$6,759	\$288	\$7,047
305-Parks	336	0.040%	\$941	(\$336)	\$605	\$26	\$630
377-Library	25,368	3.047%	\$70,992	(\$25,368)	\$45,625	\$1,945	\$47,570
405-Public Works	8,602	1.033%	\$24,074	(\$6,477)	\$17,597	\$660	\$18,256
407-Fleet	2,148	0.258%	\$6,010	(\$2,148)	\$3,862	\$165	\$4,027
425-Airports	35,976	4.321%	\$100,679	(\$35,976)	\$64,704	\$2,759	\$67,462
999-Other	191,375	22.988%	\$535,573	(\$120,071)	\$415,501	\$14,675	\$430,177
Subtotals	832,490	100.000%	\$2,329,763	(\$221,783)	\$2,107,980	\$63,747	\$2,171,727
Direct Billed					\$221,783		\$221,783
Total Full Functional Cost					\$2,329,763		\$2,393,510

Allocation Basis: Identified costs of services

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Information Technology Department (ITD)
Schedule 7.6.6

Detail Allocation - Departmental Services-Servers

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
111-County Counsel	784	0.120%	\$1,424	-	\$1,424	-	\$1,424
112-Human Resources	3,911	0.596%	\$7,101	-	\$7,101	-	\$7,101
117-Auditor-Controller-Treasurer-Tax Collector	30,490	4.650%	\$55,359	-	\$55,359	\$1,624	\$56,983
109-Assessor	28,933	4.413%	\$52,532	-	\$52,532	\$1,541	\$54,073
110-Clerk	33,386	5.092%	\$60,617	-	\$60,617	\$1,778	\$62,395
132-District Attorney	37,098	5.658%	\$67,356	-	\$67,356	\$1,975	\$69,332
134-Child Support Services	1,147	0.175%	\$2,082	(\$1,147)	\$935	\$61	\$996
135-Public Defender	2,165	0.330%	\$3,930	-	\$3,930	\$115	\$4,045
136-Sheriff	152,884	23.318%	\$277,582	-	\$277,582	\$8,141	\$285,723
137-Animal Services	2,610	0.398%	\$4,739	(\$1,451)	\$3,288	\$139	\$3,427
138-Emergency Services	966	0.147%	\$1,753	-	\$1,753	\$51	\$1,804
139-Probation	27,490	4.193%	\$49,911	-	\$49,911	\$1,464	\$51,375
140-County Fire	4,190	0.639%	\$7,607	-	\$7,607	\$223	\$7,830
141-Ag Commissioner	1,504	0.229%	\$2,730	-	\$2,730	\$80	\$2,811
142-Planning	145,991	22.266%	\$265,066	-	\$265,066	\$7,774	\$272,840
160-Public Health	41,136	6.274%	\$74,688	(\$41,136)	\$33,552	\$2,190	\$35,742
166-Behavioral Health	46,700	7.123%	\$84,791	(\$46,700)	\$38,090	\$2,487	\$40,577
180-Social Services	32,601	4.972%	\$59,192	(\$32,601)	\$26,591	\$1,736	\$28,327
375-Driving Under the Influence	1,931	0.295%	\$3,506	(\$1,931)	\$1,575	\$103	\$1,678
405-Public Works	9,970	1.521%	\$18,103	(\$9,970)	\$8,132	\$531	\$8,663
407-Fleet	6,201	0.946%	\$11,259	(\$6,201)	\$5,058	\$330	\$5,388
760-Pension Trust	1,659	0.253%	\$3,012	(\$1,659)	\$1,353	\$88	\$1,442
999-Other	41,914	6.393%	\$76,101	(\$43,449)	\$32,651	\$2,232	\$34,883
Alloc Remains	-	0.000%	-	-	-	\$0	\$0
Subtotals	655,661	100.000%	\$1,190,441	(\$186,246)	\$1,004,195	\$34,664	\$1,038,859
Direct Billed					\$186,246		\$186,246
Total Full Functional Cost					\$1,190,441		\$1,225,105

Allocation Basis: CPU Usage

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

Detail Allocation - Departmental Services-Dedicated Staff

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
136-Sheriff	371,034	29.301%	\$368,048	(\$371,034)	(\$2,986)	\$15,302	\$12,316
139-Probation	170,227	13.443%	\$168,857	(\$170,227)	(\$1,370)	\$7,020	\$5,651
140-County Fire	141,864	11.203%	\$140,723	(\$141,864)	(\$1,142)	\$5,851	\$4,709
160-Public Health	583,144	46.052%	\$578,451	(\$504,097)	\$74,354	\$24,050	\$98,404
Alloc Remains	-	0.000%	-	-	-	\$0	\$0
Subtotals	1,266,269	100.000%	\$1,256,079	(\$1,187,222)	\$68,857	\$52,223	\$121,080
Direct Billed					\$1,187,222		\$1,187,222
Total Full Functional Cost					\$1,256,079		\$1,308,302

Allocation Basis: Accumulated hours of services

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

Summary of Allocated Costs

Department	Total	Radio Services	Telephone Services	WinTel and Countywide Projects	Departmental Services-IT Consulting	Network Connections	Not Allowed
104-County Administrative Office	\$48,943	\$3,005	\$635	\$22,634	\$281	\$22,389	-
111-County Counsel	\$142,801	-	\$807	\$47,629	\$71,284	\$21,657	-
112-Human Resources	\$162,212	\$317	\$1,524	\$55,381	\$67,282	\$30,609	-
113-Facilities Management	\$102,293	-	\$2,095	\$79,476	-	\$20,722	-
114-Information Technology Department (ITD)	\$168,544	-	-	\$168,544	-	-	-
116-Central Services	\$68,451	-	\$951	\$24,122	\$28,182	\$15,196	-
117-Auditor-Controller-Treasurer-Tax Collector	\$247,120	-	\$2,522	\$89,766	\$6,015	\$91,834	-
200-Maintenance Projects	\$58,485	-	-	\$58,485	-	-	-
118-Talent Development	\$5,670	-	-	\$5,166	-	\$504	-
Subtotal for CSD	\$1,004,519	\$3,322	\$8,533	\$551,203	\$173,043	\$202,911	-
100-Board of Supervisors	\$75,291	\$2,172	\$668	\$17,476	\$22,991	\$31,984	-
109-Assessor	\$416,745	\$2,014	\$3,765	\$102,060	\$163,007	\$91,826	-
110-Clerk	\$244,323	\$30,873	\$1,096	\$33,054	\$69,640	\$47,264	-
130-Waste Mgmt	\$8,523	-	\$47	\$8,476	-	-	-
131-Grand Jury	\$27,101	-	\$67	\$955	\$20,226	\$5,854	-
132-District Attorney	\$677,088	\$3,556	\$4,321	\$170,361	\$332,966	\$96,552	-
134-Child Support Services	\$15,866	\$1,510	\$1,586	(\$7,376)	\$540	\$18,609	-
135-Public Defender	\$74,259	-	\$17	\$65,755	-	\$4,442	-
136-Sheriff	\$3,134,819	\$1,013,649	\$15,980	\$766,876	\$663,264	\$377,011	-
137-Animal Services	\$49,800	\$1,291	\$481	\$28,160	\$583	\$15,857	-
138-Emergency Services	\$94,804	\$21,554	\$4,303	\$13,852	\$4,309	\$48,982	-
139-Probation	\$649,364	\$222,729	\$6,603	\$226,385	-	\$136,622	-
140-County Fire	\$629,112	\$233,906	\$2,869	\$212,161	\$90,436	\$77,202	-
141-Ag Commissioner	\$115,831	\$6,175	\$2,536	\$61,510	-	\$42,800	-
142-Planning	\$552,804	\$5,481	\$4,621	\$144,925	\$17,568	\$107,368	-
160-Public Health	\$231,346	-	\$9,030	(\$65,633)	\$1,943	\$151,859	-
166-Behavioral Health	\$139,725	\$48,325	\$13,678	(\$126,013)	\$1,903	\$161,256	-

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

Summary of Allocated Costs (continued)

Department	Total	Radio Services	Telephone Services	WinTel and Countywide Projects	Departmental Services-IT Consulting	Network Connections	Not Allowed
180-Social Services	\$287,776	\$7,047	\$26,775	(\$126,600)	-	\$352,228	-
184-Law Enforcement Medical Care	\$53,514	-	\$30	\$52,084	-	\$1,400	-
186-Veteran's Services	\$19,854	-	\$364	\$7,738	\$4,395	\$7,357	-
201-Public Works Special Services	\$25,249	-	\$90	\$24,552	\$607	-	-
215-Farm Advisor	\$16,950	-	\$869	\$5,926	\$1,275	\$8,879	-
245-Roads	(\$31,976)	-	\$329	(\$32,305)	-	-	-
266-County Wide Automation	\$1,014	-	-	\$1,014	-	-	-
290-Community Development	\$13,411	-	-	\$13,411	-	-	-
305-Parks	\$49,589	\$630	\$2,796	\$23,075	\$14,485	\$8,602	-
330-Wildlife and Grazing	(\$3)	-	-	(\$3)	-	-	-
331-Fish and Game	(\$39)	-	-	(\$39)	-	-	-
351-Emergency Medical Services	(\$788)	-	-	(\$788)	-	-	-
375-Driving Under the Influence	\$54,295	-	\$255	(\$2,282)	\$50,750	\$3,895	-
377-Library	\$41,064	\$47,570	\$4,225	(\$16,303)	-	\$5,571	-
405-Public Works	\$89,501	\$18,256	\$10,634	(\$65,933)	\$7,128	\$110,754	-
407-Fleet	\$6,511	\$4,027	\$343	(\$9,043)	\$1,312	\$4,483	-
408-Workers' Comp ISF	(\$6,661)	-	-	(\$6,661)	-	-	-
409-Liability Insurance ISF	(\$3,998)	-	-	(\$3,998)	-	-	-
410-Unemployment Insurance ISF	(\$49)	-	-	(\$49)	-	-	-
411-Medical Malpractice ISF	(\$483)	-	-	(\$483)	-	-	-
412-County Dental Plan ISF	(\$250)	-	-	(\$250)	-	-	-
425-Airports	\$81,583	\$67,462	\$1,272	(\$7,272)	\$7,759	\$12,362	-
427-Golf Courses	\$1,942	-	\$682	(\$4,416)	\$2,016	\$3,660	-
720-APCD	\$6,895	-	\$0	(\$6,868)	-	\$13,763	-
760-Pension Trust	\$21,390	-	\$482	(\$825)	\$12,501	\$7,790	-
999-Other	\$1,625,701	\$430,177	\$266	(\$5,611)	\$1,150,129	\$15,857	-
222-Regional Parks	\$20,609	-	\$946	-	\$1,722	\$17,942	-
119-Communication and Outreach	\$5,750	-	-	\$5,166	-	\$583	-

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

Summary of Allocated Costs (continued)

Department	Total	Radio Services	Telephone Services	WinTel and Countywide Projects	Departmental Services-IT Consulting	Network Connections	Not Allowed
Alloc Remains	\$0	\$0	\$0	(\$0)	\$0	-	\$0
Totals	\$10,519,671	\$2,171,727	\$130,558	\$2,047,425	\$2,816,498	\$2,193,524	-
Direct Billed	\$7,337,529	\$221,783	\$829,179	\$3,029,629	\$289,710	\$1,593,760	-
Total Full Functional Cost	\$17,857,201	\$2,393,510	\$959,737	\$5,077,054	\$3,106,208	\$3,787,284	-
Less Direct Billed	(\$7,337,529)	(\$221,783)	(\$829,179)	(\$3,029,629)	(\$289,710)	(\$1,593,760)	-
Less CSD Amounts	(\$1,004,519)	(\$3,322)	(\$8,533)	(\$551,203)	(\$173,043)	(\$202,911)	-
Total Receiving Department Allocation	\$9,515,152	\$2,168,406	\$122,025	\$1,496,222	\$2,643,455	\$1,990,613	-

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

**Information Technology Department (ITD)
Schedule 7.7**

Summary of Allocated Costs (continued)

Department	Total	Departmental Services-Servers	Departmental Services- Dedicated Staff
104-County Administrative Office	\$48,943	-	-
111-County Counsel	\$142,801	\$1,424	-
112-Human Resources	\$162,212	\$7,101	-
113-Facilities Management	\$102,293	-	-
114-Information Technology Department (ITD)	\$168,544	-	-
116-Central Services	\$68,451	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$247,120	\$56,983	-
200-Maintenance Projects	\$58,485	-	-
118-Talent Development	\$5,670	-	-
Subtotal for CSD	\$1,004,519	\$65,508	-
100-Board of Supervisors	\$75,291	-	-
109-Assessor	\$416,745	\$54,073	-
110-Clerk	\$244,323	\$62,395	-
130-Waste Mgmt	\$8,523	-	-
131-Grand Jury	\$27,101	-	-
132-District Attorney	\$677,088	\$69,332	-
134-Child Support Services	\$15,866	\$996	-
135-Public Defender	\$74,259	\$4,045	-
136-Sheriff	\$3,134,819	\$285,723	\$12,316
137-Animal Services	\$49,800	\$3,427	-
138-Emergency Services	\$94,804	\$1,804	-
139-Probation	\$649,364	\$51,375	\$5,651
140-County Fire	\$629,112	\$7,830	\$4,709
141-Ag Commissioner	\$115,831	\$2,811	-
142-Planning	\$552,804	\$272,840	-
160-Public Health	\$231,346	\$35,742	\$98,404
166-Behavioral Health	\$139,725	\$40,577	-

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

**Information Technology Department (ITD)
Schedule 7.7**

Summary of Allocated Costs (continued)

Department	Total	Departmental Services-Servers	Departmental Services- Dedicated Staff
180-Social Services	\$287,776	\$28,327	-
184-Law Enforcement Medical Care	\$53,514	-	-
186-Veteran's Services	\$19,854	-	-
201-Public Works Special Services	\$25,249	-	-
215-Farm Advisor	\$16,950	-	-
245-Roads	(\$31,976)	-	-
266-County Wide Automation	\$1,014	-	-
290-Community Development	\$13,411	-	-
305-Parks	\$49,589	-	-
330-Wildlife and Grazing	(\$3)	-	-
331-Fish and Game	(\$39)	-	-
351-Emergency Medical Services	(\$788)	-	-
375-Driving Under the Influence	\$54,295	\$1,678	-
377-Library	\$41,064	-	-
405-Public Works	\$89,501	\$8,663	-
407-Fleet	\$6,511	\$5,388	-
408-Workers' Comp ISF	(\$6,661)	-	-
409-Liability Insurance ISF	(\$3,998)	-	-
410-Unemployment Insurance ISF	(\$49)	-	-
411-Medical Malpractice ISF	(\$483)	-	-
412-County Dental Plan ISF	(\$250)	-	-
425-Airports	\$81,583	-	-
427-Golf Courses	\$1,942	-	-
720-APCD	\$6,895	-	-
760-Pension Trust	\$21,390	\$1,442	-
999-Other	\$1,625,701	\$34,883	-
222-Regional Parks	\$20,609	-	-
119-Communication and Outreach	\$5,750	-	-

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

Information Technology Department (ITD)
Schedule 7.7

Summary of Allocated Costs (continued)

Department	Total	Departmental Services-Servers	Departmental Services- Dedicated Staff
Alloc Remains	\$0	\$0	
Totals	\$10,519,671	\$1,038,859	\$121,080
Direct Billed	\$7,337,529	\$186,246	\$1,187,222
Total Full Functional Cost	\$17,857,201	\$1,225,105	\$1,308,302
Less Direct Billed	(\$7,337,529)	(\$186,246)	(\$1,187,222)
Less CSD Amounts	(\$1,004,519)	(\$65,508)	-
Total Receiving Department Allocation	\$9,515,152	\$973,351	\$121,080

Central Services
Schedule 8.1

Narrative

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

Not Allowed

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

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

Solicitations-

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

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

Not Allowed- Not further allocated

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

Mail Services- Departmental costs for postage.

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

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$1,003,404	\$202,188	\$801,216	-	
	Total for C/A	\$1,003,404	\$202,188	\$801,216	-	
REV	Revenues	\$275,481	\$255,350	\$20,131	-	
	Total for REV	\$275,481	\$255,350	\$20,131	-	

Total per Books	\$1,278,885
Less General Government	-
Less Off the Top	(\$457,538)
Less Direct Billed	(\$821,347)
Difference	-

Fiscal Year FY2021-22 Actuals
For Use In Year 2022-23

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Date Printed: 12/20/2021

Central Services
Schedule 8.3

Labor Distribution Summary

No Labor Distribution

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

Schedule of costs to be allocated

	Amount	General & Admin	Purchasing Solicitations	Real Property Svcs	Social Services Rents	Not Allowed	Purchasing Services
<i>Total %</i>		41.519%	9.284%	29.485%	0.000%	0.000%	10.712%
Wages and Benefits							
Salaries	\$1,877,630	\$779,580	\$174,325	\$553,618	-	-	\$201,137
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	\$1,877,630	\$779,580	\$174,325	\$553,618	-	-	\$201,137
Service And Supplies							
	DIST						
TRANSFERS OUT	<i>DISA</i>	\$75,914					
SERVICES & SUPPLIES	<i>PROP</i>	\$2,875,187	(\$3,870)	\$17,171	\$100,722	\$2,279,175	-
Services and Supplies Subtotal		\$2,875,187	(\$3,870)	\$17,171	\$100,722	\$2,279,175	-
Cost Adjustments							
REVENUE	<i>ADJP</i>	(\$457,538)	(\$207,228)	-	(\$203,737)	-	(\$46,573)
TRANSFERS OUT	<i>DISA</i>	(\$75,914)					
Cost Adjustments Subtotal		(\$457,538)	(\$207,228)	-	(\$203,737)	-	(\$46,573)
Reallocate Admin		(\$568,482)	\$90,251	\$286,619	-	-	\$104,132
Functional Costs		\$4,295,280	-	\$281,748	\$737,222	\$2,279,175	\$278,508

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

Schedule of costs to be allocated (continued)

		Amount	Mail Services
	<i>Total %</i>		8.999%
Wages and Benefits			
Salaries		\$1,877,630	\$168,970
Benefits		-	-
Wages and Benefits Subtotal		\$1,877,630	\$168,970
Service And Supplies			
	DIST		
TRANSFERS OUT	<i>DISA</i>	\$75,914	
SERVICES & SUPPLIES	<i>PROP</i>	\$2,875,187	\$462,178
Services and Supplies Subtotal		\$2,875,187	\$462,178
Cost Adjustments			
REVENUE	<i>ADJP</i>	(\$457,538)	-
TRANSFERS OUT	<i>DISA</i>	(\$75,914)	
Cost Adjustments Subtotal		(\$457,538)	-
Reallocate Admin			\$87,479
Functional Costs		\$4,295,280	\$718,627

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

Central Services
Schedule 8.5

Service to Service Costs

Department	First Incoming	Second Incoming	Purchasing Solicitations	Real Property Svcs	Social Services Rents	Not Allowed	Purchasing Services
001-Building Depreciation	\$215,194	-	\$34,164	\$108,497	-	-	\$39,418
104-County Administrative Office	\$8,212	\$1,223	\$1,498	\$4,757	-	-	\$1,728
112-Human Resources	\$14,561	\$905	\$2,455	\$7,798	-	-	\$2,833
113-Facilities Management	\$209,505	\$11,903	\$35,151	\$111,630	-	-	\$40,557
114-Information Technology Department (ITD)	\$66,347	\$2,103	\$10,867	\$34,512	-	-	\$12,539
116-Central Services	-	\$2,184	\$347	\$1,101	-	-	\$400
117-Auditor-Controller-Treasurer-Tax Collector	-	\$20,321	\$3,226	\$10,246	-	-	\$3,722
200-Maintenance Projects	-	\$338,340	\$53,714	\$170,585	-	-	\$61,976
118-Talent Development	-	\$3,972	\$631	\$2,003	-	-	\$728
Subtotals	\$513,819	\$380,952	\$142,053	\$451,128	-	-	\$163,901
Functional Costs	\$4,295,280		\$281,748	\$737,222	\$2,279,175		\$278,508
Total Allocated Costs	\$5,190,051		\$423,801	\$1,188,350	\$2,279,175		\$442,409

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

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Mail Services
001-Building Depreciation	\$215,194	-	\$33,115
104-County Administrative Office	\$8,212	\$1,223	\$1,452
112-Human Resources	\$14,561	\$905	\$2,380
113-Facilities Management	\$209,505	\$11,903	\$34,071
114-Information Technology Department (ITD)	\$66,347	\$2,103	\$10,533
116-Central Services	-	\$2,184	\$336
117-Auditor-Controller-Treasurer-Tax Collector	-	\$20,321	\$3,127
200-Maintenance Projects	-	\$338,340	\$52,064
118-Talent Development	-	\$3,972	\$611
Subtotals	\$513,819	\$380,952	\$137,689
Functional Costs	\$4,295,280		\$718,627
Total Allocated Costs	\$5,190,051		\$856,317

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

Detail Allocation - Purchasing Solicitations

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	1,937	0.685%	\$2,489	-	\$2,489	-	\$2,489
111-County Counsel	476	0.168%	\$612	-	\$612	-	\$612
112-Human Resources	3,713	1.313%	\$4,772	-	\$4,772	-	\$4,772
113-Facilities Management	12,746	4.508%	\$16,379	-	\$16,379	-	\$16,379
114-Information Technology Department (ITD)	12,932	4.574%	\$16,617	-	\$16,617	-	\$16,617
117-Auditor-Controller-Treasurer-Tax Collector	1,096	0.388%	\$1,409	-	\$1,409	\$264	\$1,673
100-Board of Supervisors	101	0.036%	\$130	-	\$130	\$24	\$154
109-Assessor	842	0.298%	\$1,082	-	\$1,082	\$203	\$1,285
110-Clerk	4,393	1.554%	\$5,645	-	\$5,645	\$1,059	\$6,704
132-District Attorney	2,033	0.719%	\$2,612	-	\$2,612	\$490	\$3,102
134-Child Support Services	488	0.172%	\$626	(\$488)	\$139	\$117	\$256
135-Public Defender	583	0.206%	\$749	-	\$749	\$141	\$890
136-Sheriff	14,048	4.968%	\$18,051	-	\$18,051	\$3,386	\$21,437
137-Animal Services	609	0.215%	\$782	-	\$782	\$147	\$929
138-Emergency Services	1,095	0.387%	\$1,407	-	\$1,407	\$264	\$1,670
139-Probation	3,457	1.222%	\$4,442	-	\$4,442	\$833	\$5,275
140-County Fire	5,144	1.819%	\$6,610	-	\$6,610	\$1,240	\$7,850
141-Ag Commissioner	629	0.223%	\$809	-	\$809	\$152	\$960
142-Planning	5,049	1.786%	\$6,488	-	\$6,488	\$1,217	\$7,704
160-Public Health	30,368	10.741%	\$39,023	(\$30,368)	\$8,655	\$7,319	\$15,974
166-Behavioral Health	25,886	9.155%	\$33,263	(\$25,886)	\$7,377	\$6,239	\$13,616
180-Social Services	23,904	8.454%	\$30,717	(\$23,904)	\$6,813	\$5,761	\$12,574
186-Veteran's Services	35	0.012%	\$45	-	\$45	\$8	\$54
215-Farm Advisor	19	0.007%	\$24	-	\$24	\$5	\$29
305-Parks	11,668	4.127%	\$14,993	(\$11,668)	\$3,325	\$2,812	\$6,137
377-Library	4,576	1.618%	\$5,880	(\$4,576)	\$1,304	\$1,103	\$2,407
405-Public Works	81,926	28.976%	\$105,275	(\$81,926)	\$23,349	\$19,745	\$43,094

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

Central Services
Schedule 8.6.1

Detail Allocation - Purchasing Solicitations (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
407-Fleet	16,813	5.947%	\$21,605	(\$16,813)	\$4,792	\$4,052	\$8,844
425-Airports	14,341	5.072%	\$18,428	(\$14,341)	\$4,087	\$3,456	\$7,543
427-Golf Courses	400	0.142%	\$514	(\$400)	\$114	\$96	\$210
720-APCD	1,285	0.454%	\$1,651	(\$1,285)	\$366	\$310	\$676
222-Regional Parks	151	0.053%	\$194	-	\$194	\$36	\$230
Subtotals	282,741	100.000%	\$363,321	(\$211,654)	\$151,667	\$60,480	\$212,147
Direct Billed					\$211,654		\$211,654
Total Full Functional Cost					\$363,321		\$423,801

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

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

Central Services
Schedule 8.6.2

Detail Allocation - Real Property Svcs

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	9,346	2.974%	\$29,628	-	\$29,628	-	\$29,628
200-Maintenance Projects	18,188	5.787%	\$57,658	(\$18,188)	\$39,470	\$11,456	\$50,926
100-Board of Supervisors	17,167	5.462%	\$54,421	-	\$54,421	\$10,813	\$65,234
109-Assessor	1,114	0.355%	\$3,533	-	\$3,533	\$702	\$4,235
110-Clerk	97	0.031%	\$306	-	\$306	\$61	\$367
132-District Attorney	8,014	2.550%	\$25,405	-	\$25,405	\$5,048	\$30,453
134-Child Support Services	2,058	0.655%	\$6,524	(\$2,058)	\$4,466	\$1,296	\$5,763
136-Sheriff	1,973	0.628%	\$6,253	(\$586)	\$5,667	\$1,243	\$6,909
139-Probation	1,365	0.434%	\$4,329	-	\$4,329	\$860	\$5,189
140-County Fire	4,509	1.435%	\$14,293	-	\$14,293	\$2,840	\$17,133
141-Ag Commissioner	75	0.024%	\$238	-	\$238	\$47	\$285
142-Planning	432	0.138%	\$1,370	-	\$1,370	\$272	\$1,642
160-Public Health	453	0.144%	\$1,437	(\$453)	\$984	\$286	\$1,270
166-Behavioral Health	59,803	19.029%	\$189,579	(\$59,770)	\$129,809	\$37,668	\$167,477
180-Social Services	51,527	16.395%	\$163,344	(\$51,527)	\$111,817	\$32,456	\$144,273
230-Capital Projects	1,830	0.582%	\$5,801	(\$1,830)	\$3,971	\$1,153	\$5,124
305-Parks	8,624	2.744%	\$27,338	(\$3,609)	\$23,729	\$5,432	\$29,161
375-Driving Under the Influence	370	0.118%	\$1,173	(\$370)	\$803	\$233	\$1,036
377-Library	20,116	6.401%	\$63,770	(\$14,067)	\$49,702	\$12,671	\$62,373
405-Public Works	6,120	1.947%	\$19,402	(\$6,120)	\$13,281	\$3,855	\$17,136
425-Airports	24,234	7.711%	\$76,824	(\$24,234)	\$52,589	\$15,265	\$67,854
427-Golf Courses	401	0.128%	\$1,272	(\$401)	\$871	\$253	\$1,124
720-APCD	345	0.110%	\$1,093	(\$345)	\$748	\$217	\$966
999-Other	75,115	23.901%	\$238,118	(\$30,378)	\$207,741	\$47,313	\$255,054
222-Regional Parks	1,000	0.318%	\$3,171	-	\$3,171	\$630	\$3,801
Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
Subtotals	314,279	100.000%	\$996,280	(\$213,939)	\$782,342	\$192,070	\$974,411
Direct Billed					\$213,939		\$213,939
Total Full Functional Cost					\$996,280		\$1,188,350

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

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

Central Services
Schedule 8.6.3

Detail Allocation - Social Services Rents

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
180-Social Services	1	100.000%	\$2,279,175	-	\$2,279,175	-	\$2,279,175
Subtotals		1	100.000%	\$2,279,175	-	\$2,279,175	\$2,279,175
Direct Billed					-	-	-
Total Full Functional Cost					\$2,279,175		\$2,279,175

Allocation Basis: Direct to DSS

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

Central Services
Schedule 8.6.4

Detail Allocation - Purchasing Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	8	0.469%	\$1,747	-	\$1,747	-	\$1,747
111-County Counsel	3	0.176%	\$655	-	\$655	-	\$655
112-Human Resources	21	1.231%	\$4,587	-	\$4,587	-	\$4,587
113-Facilities Management	141	8.265%	\$30,797	-	\$30,797	-	\$30,797
114-Information Technology Department (ITD)	82	4.807%	\$17,911	-	\$17,911	-	\$17,911
116-Central Services	10	0.586%	\$2,184	-	\$2,184	-	\$2,184
117-Auditor-Controller-Treasurer-Tax Collector	16	0.938%	\$3,495	-	\$3,495	\$775	\$4,270
200-Maintenance Projects	77	4.513%	\$16,818	-	\$16,818	\$3,729	\$20,547
118-Talent Development	2	0.117%	\$437	-	\$437	\$97	\$534
100-Board of Supervisors	6	0.352%	\$1,311	-	\$1,311	\$291	\$1,601
103-Short-Term Financing	4	0.234%	\$874	-	\$874	\$194	\$1,067
109-Assessor	11	0.645%	\$2,403	-	\$2,403	\$533	\$2,935
110-Clerk	29	1.700%	\$6,334	-	\$6,334	\$1,404	\$7,739
130-Waste Mgmt	5	0.293%	\$1,092	-	\$1,092	\$242	\$1,334
132-District Attorney	32	1.876%	\$6,989	-	\$6,989	\$1,550	\$8,539
134-Child Support Services	2	0.117%	\$437	-	\$437	\$97	\$534
135-Public Defender	4	0.234%	\$874	-	\$874	\$194	\$1,067
136-Sheriff	113	6.624%	\$24,682	-	\$24,682	\$5,472	\$30,154
137-Animal Services	7	0.410%	\$1,529	-	\$1,529	\$339	\$1,868
138-Emergency Services	123	7.210%	\$26,866	-	\$26,866	\$5,956	\$32,822
139-Probation	19	1.114%	\$4,150	-	\$4,150	\$920	\$5,070
140-County Fire	32	1.876%	\$6,989	-	\$6,989	\$1,550	\$8,539
141-Ag Commissioner	5	0.293%	\$1,092	-	\$1,092	\$242	\$1,334
142-Planning	39	2.286%	\$8,518	-	\$8,518	\$1,889	\$10,407
160-Public Health	78	4.572%	\$17,037	-	\$17,037	\$3,777	\$20,814
166-Behavioral Health	100	5.862%	\$21,842	-	\$21,842	\$4,843	\$26,685
180-Social Services	118	6.917%	\$25,774	-	\$25,774	\$5,714	\$31,488

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

Central Services
Schedule 8.6.4

Detail Allocation - Purchasing Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
184-Law Enforcement Medical Care	1	0.059%	\$218	-	\$218	\$48	\$267
201-Public Works Special Services	7	0.410%	\$1,529	-	\$1,529	\$339	\$1,868
215-Farm Advisor	2	0.117%	\$437	-	\$437	\$97	\$534
230-Capital Projects	55	3.224%	\$12,013	-	\$12,013	\$2,663	\$14,677
245-Roads	83	4.865%	\$18,129	-	\$18,129	\$4,019	\$22,148
266-County Wide Automation	32	1.876%	\$6,989	-	\$6,989	\$1,550	\$8,539
305-Parks	10	0.586%	\$2,184	-	\$2,184	\$484	\$2,668
375-Driving Under the Influence	3	0.176%	\$655	-	\$655	\$145	\$801
377-Library	17	0.996%	\$3,713	-	\$3,713	\$823	\$4,536
405-Public Works	226	13.247%	\$49,363	-	\$49,363	\$10,944	\$60,308
407-Fleet	76	4.455%	\$16,600	-	\$16,600	\$3,680	\$20,280
408-Workers' Comp ISF	14	0.821%	\$3,058	-	\$3,058	\$678	\$3,736
409-Liability Insurance ISF	1	0.059%	\$218	-	\$218	\$48	\$267
425-Airports	32	1.876%	\$6,989	-	\$6,989	\$1,550	\$8,539
427-Golf Courses	28	1.641%	\$6,116	-	\$6,116	\$1,356	\$7,472
430-Los Osos Sewer System	11	0.645%	\$2,403	-	\$2,403	\$533	\$2,935
720-APCD	8	0.469%	\$1,747	-	\$1,747	\$387	\$2,135
999-Other	3	0.176%	\$655	-	\$655	\$145	\$801
222-Regional Parks	10	0.586%	\$2,184	-	\$2,184	\$484	\$2,668
Alloc Remains	-	0.000%	-	-	-	\$0	\$0
Subtotals	1,706	100.000%	\$372,628	-	\$372,628	\$69,781	\$442,409
Direct Billed							
Total Full Functional Cost					\$372,628		\$442,409

Allocation Basis: Number of Purchase Orders issued

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

Central Services
Schedule 8.6.5

Detail Allocation - Mail Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	7,527	1.902%	\$15,172	(\$7,527)	\$7,645	-	\$7,645
111-County Counsel	2,337	0.590%	\$4,710	(\$2,337)	\$2,373	-	\$2,373
112-Human Resources	633	0.160%	\$1,276	(\$633)	\$643	-	\$643
113-Facilities Management	161	0.041%	\$324	(\$161)	\$163	-	\$163
114-Information Technology Department (ITD)	84	0.021%	\$168	(\$84)	\$85	-	\$85
117-Auditor-Controller-Treasurer-Tax Collector	17,749	4.485%	\$35,774	(\$17,749)	\$18,026	\$2,702	\$20,728
100-Board of Supervisors	422	0.107%	\$850	(\$422)	\$428	\$64	\$493
109-Assessor	11,527	2.913%	\$23,233	(\$11,527)	\$11,707	\$1,755	\$13,462
110-Clerk	42,846	10.826%	\$86,362	(\$42,846)	\$43,516	\$6,524	\$50,040
131-Grand Jury	107	0.027%	\$216	(\$107)	\$109	\$16	\$125
132-District Attorney	9,589	2.423%	\$19,328	(\$9,589)	\$9,739	\$1,460	\$11,199
134-Child Support Services	7,822	1.976%	\$15,766	(\$7,822)	\$7,944	\$1,191	\$9,135
136-Sheriff	8,045	2.033%	\$16,216	(\$8,045)	\$8,171	\$1,225	\$9,396
137-Animal Services	27,503	6.949%	\$55,435	(\$27,503)	\$27,932	\$4,188	\$32,120
138-Emergency Services	8,831	2.231%	\$17,799	(\$8,831)	\$8,969	\$1,345	\$10,313
139-Probation	69,895	17.661%	\$140,883	(\$69,895)	\$70,988	\$10,642	\$81,630
141-Ag Commissioner	3,761	0.950%	\$7,581	(\$3,761)	\$3,820	\$573	\$4,392
142-Planning	15,015	3.794%	\$30,264	(\$15,015)	\$15,249	\$2,286	\$17,535
160-Public Health	22,193	5.608%	\$44,732	(\$22,193)	\$22,539	\$3,379	\$25,918
166-Behavioral Health	7,469	1.887%	\$15,056	(\$7,469)	\$7,586	\$1,137	\$8,723
180-Social Services	112,644	28.463%	\$227,049	(\$112,644)	\$114,405	\$17,151	\$131,556
184-Law Enforcement Medical Care	1	0.000%	\$1	(\$1)	\$1	\$0	\$1
186-Veteran's Services	441	0.111%	\$888	(\$441)	\$448	\$67	\$515
201-Public Works Special Services	289	0.073%	\$582	(\$289)	\$293	\$44	\$337
215-Farm Advisor	17	0.004%	\$33	(\$17)	\$17	\$3	\$19
305-Parks	249	0.063%	\$502	(\$249)	\$253	\$38	\$291
375-Driving Under the Influence	6	0.002%	\$12	(\$6)	\$6	\$1	\$7

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

Detail Allocation - Mail Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
377-Library	1,460	0.369%	\$2,943	(\$1,460)	\$1,483	\$222	\$1,705
405-Public Works	6,478	1.637%	\$13,057	(\$6,478)	\$6,579	\$986	\$7,566
407-Fleet	377	0.095%	\$759	(\$377)	\$383	\$57	\$440
425-Airports	311	0.079%	\$627	(\$311)	\$316	\$47	\$363
427-Golf Courses	106	0.027%	\$214	(\$106)	\$108	\$16	\$124
720-APCD	6,250	1.579%	\$12,599	(\$6,250)	\$6,348	\$952	\$7,300
760-Pension Trust	1,413	0.357%	\$2,848	(\$1,413)	\$1,435	\$215	\$1,650
999-Other	2,183	0.551%	\$4,399	(\$2,183)	\$2,217	\$332	\$2,549
222-Regional Parks	19	0.005%	\$37	(\$19)	\$19	\$3	\$22
Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
Subtotals	395,754	100.000%	\$797,695	(\$395,754)	\$401,941	\$58,622	\$460,562
Direct Billed					\$395,754		\$395,754
Total Full Functional Cost					\$797,695		\$856,317

Allocation Basis: Billings for mail services

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

Summary of Allocated Costs

Department	Total	Purchasing Services	Purchasing Solicitations	Real Property Svcs	Social Services Rents	Not Allowed	Mail Services
104-County Administrative Office	\$11,881	\$1,747	\$2,489	-	-	-	\$7,645
111-County Counsel	\$3,640	\$655	\$612	-	-	-	\$2,373
112-Human Resources	\$10,001	\$4,587	\$4,772	-	-	-	\$643
113-Facilities Management	\$47,340	\$30,797	\$16,379	-	-	-	\$163
114-Information Technology Department (ITD)	\$64,240	\$17,911	\$16,617	\$29,628	-	-	\$85
116-Central Services	\$2,184	\$2,184	-	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$26,671	\$4,270	\$1,673	-	-	-	\$20,728
200-Maintenance Projects	\$71,473	\$20,547	-	\$50,926	-	-	-
118-Talent Development	\$534	\$534	-	-	-	-	-
Subtotal for CSD	\$237,964	\$83,232	\$42,541	\$80,554	-	-	\$31,637
100-Board of Supervisors	\$67,482	\$1,601	\$154	\$65,234	-	-	\$493
103-Short-Term Financing	\$1,067	\$1,067	-	-	-	-	-
109-Assessor	\$21,917	\$2,935	\$1,285	\$4,235	-	-	\$13,462
110-Clerk	\$64,850	\$7,739	\$6,704	\$367	-	-	\$50,040
130-Waste Mgmt	\$1,334	\$1,334	-	-	-	-	-
131-Grand Jury	\$125	-	-	-	-	-	\$125
132-District Attorney	\$53,292	\$8,539	\$3,102	\$30,453	-	-	\$11,199
134-Child Support Services	\$15,688	\$534	\$256	\$5,763	-	-	\$9,135
135-Public Defender	\$1,957	\$1,067	\$890	-	-	-	-
136-Sheriff	\$67,896	\$30,154	\$21,437	\$6,909	-	-	\$9,396
137-Animal Services	\$34,917	\$1,868	\$929	-	-	-	\$32,120
138-Emergency Services	\$44,806	\$32,822	\$1,670	-	-	-	\$10,313
139-Probation	\$97,163	\$5,070	\$5,275	\$5,189	-	-	\$81,630
140-County Fire	\$33,522	\$8,539	\$7,850	\$17,133	-	-	-
141-Ag Commissioner	\$6,972	\$1,334	\$960	\$285	-	-	\$4,392
142-Planning	\$37,289	\$10,407	\$7,704	\$1,642	-	-	\$17,535
160-Public Health	\$63,976	\$20,814	\$15,974	\$1,270	-	-	\$25,918
166-Behavioral Health	\$216,502	\$26,685	\$13,616	\$167,477	-	-	\$8,723

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

Summary of Allocated Costs (continued)

Department	Total	Purchasing Services	Purchasing Solicitations	Real Property Svcs	Social Services Rents	Not Allowed	Mail Services
180-Social Services	\$2,599,065	\$31,488	\$12,574	\$144,273	\$2,279,175	-	\$131,556
184-Law Enforcement Medical Care	\$267	\$267	-	-	-	-	\$1
186-Veteran's Services	\$568	-	\$54	-	-	-	\$515
201-Public Works Special Services	\$2,205	\$1,868	-	-	-	-	\$337
215-Farm Advisor	\$582	\$534	\$29	-	-	-	\$19
230-Capital Projects	\$19,801	\$14,677	-	\$5,124	-	-	-
245-Roads	\$22,148	\$22,148	-	-	-	-	-
266-County Wide Automation	\$8,539	\$8,539	-	-	-	-	-
305-Parks	\$38,257	\$2,668	\$6,137	\$29,161	-	-	\$291
375-Driving Under the Influence	\$1,844	\$801	-	\$1,036	-	-	\$7
377-Library	\$71,021	\$4,536	\$2,407	\$62,373	-	-	\$1,705
405-Public Works	\$128,104	\$60,308	\$43,094	\$17,136	-	-	\$7,566
407-Fleet	\$29,564	\$20,280	\$8,844	-	-	-	\$440
408-Workers' Comp ISF	\$3,736	\$3,736	-	-	-	-	-
409-Liability Insurance ISF	\$267	\$267	-	-	-	-	-
425-Airports	\$84,300	\$8,539	\$7,543	\$67,854	-	-	\$363
427-Golf Courses	\$8,930	\$7,472	\$210	\$1,124	-	-	\$124
430-Los Osos Sewer System	\$2,935	\$2,935	-	-	-	-	-
720-APCD	\$11,076	\$2,135	\$676	\$966	-	-	\$7,300
760-Pension Trust	\$1,650	-	-	-	-	-	\$1,650
999-Other	\$258,403	\$801	-	\$255,054	-	-	\$2,549
222-Regional Parks	\$6,721	\$2,668	\$230	\$3,801	-	-	\$22
Alloc Remains	(\$0)	-	(\$0)	-	\$0	(\$0)	-
Totals	\$4,368,704	\$442,409	\$212,147	\$974,411	\$2,279,175	-	\$460,562
Direct Billed	\$821,347	-	\$211,654	\$213,939	-	-	\$395,754
Total Full Functional Cost	\$5,190,051	\$442,409	\$423,801	\$1,188,350	\$2,279,175	-	\$856,317
Less Direct Billed	(\$821,347)	-	(\$211,654)	(\$213,939)	-	-	(\$395,754)
Less CSD Amounts	(\$237,964)	(\$83,232)	(\$42,541)	(\$80,554)	-	-	(\$31,637)
Total Receiving Department Allocation	\$4,130,741	\$359,177	\$169,606	\$893,858	\$2,279,175	-	\$428,926

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Auditor-Controller-Treasurer-Tax Collector
Schedule 9.1

Narrative

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

Not Allowed

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

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

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

Payroll Processing- Costs of providing payroll processing.

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

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

Warrant Reconciliation- Costs of managing departmental deposits and disbursements.

Not Allowed- Not further allocated

Social Services Accounts Payable- Costs of providing warrants services to Social Services.

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

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$45,250	\$31,419	\$10,149	\$3,682	
	Total for C/A	\$45,250	\$31,419	\$10,149	\$3,682	
REV	Revenues	\$2,146,246	\$234,611	\$43,279	\$1,868,356	
	Total for REV	\$2,146,246	\$234,611	\$43,279	\$1,868,356	

Total per Books	\$2,191,495
Less General Government	(\$1,872,038)
Less Off the Top	(\$266,030)
Less Direct Billed	(\$53,428)
Difference	-

Fiscal Year FY2021-22 Actuals
For Use In Year 2022-23

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Date Printed: 12/20/2021

Auditor-Controller-Treasurer-Tax Collector
Schedule 9.3

Labor Distribution Summary

No Labor Distribution

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

Schedule of costs to be allocated

	Amount	General & Admin	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services	Warrant Reconciliation	
<i>Total %</i>		13.251%	5.215%	6.193%	25.836%	0.194%	7.015%	
Wages and Benefits								
Salaries	\$7,631,994	\$1,011,344	\$398,018	\$472,650	\$1,971,769	\$14,784	\$535,360	
Benefits	-	-	-	-	-	-	-	
Wages and Benefits Subtotal	\$7,631,994	\$1,011,344	\$398,018	\$472,650	\$1,971,769	\$14,784	\$535,360	
Service And Supplies								
	DIST							
SERVICES & SUPPLIES	SAL	\$474,876	\$62,928	\$24,765	\$29,409	\$122,687	\$920	\$33,311
REVENUE	PROP	(\$2,184,501)	(\$146,638)	(\$20,000)	(\$89,893)	(\$49,329)	-	(\$5,184)
ANNUAL AUDIT	PROP	\$118,170	\$118,170	-	-	-	-	-
Services and Supplies Subtotal		(\$1,591,455)	\$34,460	\$4,765	(\$60,484)	\$73,358	\$920	\$28,127
Cost Adjustments								
Cost Adjustments Subtotal		-	-	-	-	-	-	
Reallocate Admin		(\$1,045,804)	\$62,871	\$74,660	\$311,462	\$2,335	\$84,566	
Functional Costs	\$6,040,539	-	\$465,655	\$486,826	\$2,356,590	\$18,039	\$648,052	

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

Schedule of costs to be allocated (continued)

	Amount	Not Allowed	Social Services Accounts Payable
<i>Total %</i>		42.278%	0.019%
Wages and Benefits			
Salaries	\$7,631,994	\$3,226,650	\$1,419
Benefits	-	-	-
Wages and Benefits Subtotal	\$7,631,994	\$3,226,650	\$1,419
Service And Supplies			
	DIST		
SERVICES & SUPPLIES	SAL	\$474,876	\$200,768
REVENUE	PROP	(\$2,184,501)	(\$1,872,038)
ANNUAL AUDIT	PROP	\$118,170	-
Services and Supplies Subtotal		(\$1,591,455)	(\$1,331)
Cost Adjustments			
Cost Adjustments Subtotal		-	-
Reallocate Admin		\$509,684	\$224
Functional Costs	\$6,040,539	\$2,065,064	\$313

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

Service to Service Costs

Department	First Incoming	Second Incoming	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services	Warrant Reconciliation
001-Building Depreciation	\$277,312	-	\$28,161	\$16,897	\$73,219	\$22,529	\$22,529
002-Equipment Depreciation	\$153,686	-	\$14,422	\$8,653	\$37,498	\$11,538	\$11,538
104-County Administrative Office	\$10,768	\$2,205	-	-	-	-	-
111-County Counsel	\$29,888	\$1,749	-	-	-	-	-
112-Human Resources	\$53,692	\$3,339	-	-	-	-	-
113-Facilities Management	\$148,257	\$11,043	-	-	-	-	-
114-Information Technology Department (ITD)	\$240,493	\$6,627	\$10,242	\$6,145	\$26,629	\$8,194	\$8,194
116-Central Services	\$22,929	\$3,741	-	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	-	\$52,342	-	-	-	-	-
200-Maintenance Projects	-	\$34,419	-	-	-	-	-
118-Talent Development	-	\$14,646	-	-	-	-	-
Subtotals	\$937,024	\$130,111	\$52,825	\$31,695	\$137,346	\$42,260	\$42,260
Functional Costs	\$6,040,539		\$465,655	\$486,826	\$2,356,590	\$18,039	\$648,052
Total Allocated Costs	\$7,107,674		\$518,481	\$518,522	\$2,493,936	\$60,299	\$690,313

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

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Not Allowed	Social Services Accounts Payable
001-Building Depreciation	\$277,312	-	\$113,977	-
002-Equipment Depreciation	\$153,686	-	\$70,037	-
104-County Administrative Office	\$10,768	\$2,205	\$12,973	-
111-County Counsel	\$29,888	\$1,749	\$31,637	-
112-Human Resources	\$53,692	\$3,339	\$57,031	-
113-Facilities Management	\$148,257	\$11,043	\$159,300	-
114-Information Technology Department (ITD)	\$240,493	\$6,627	\$187,717	-
116-Central Services	\$22,929	\$3,741	\$26,671	-
117-Auditor-Controller-Treasurer-Tax Collector	-	\$52,342	\$52,342	-
200-Maintenance Projects	-	\$34,419	\$34,419	-
118-Talent Development	-	\$14,646	\$14,646	-
Subtotals	\$937,024	\$130,111	\$760,748	-
Functional Costs	\$6,040,539		\$2,065,064	\$313
Total Allocated Costs	\$7,107,674		\$2,825,812	\$313

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

Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.1

Detail Allocation - Accounts Payable

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	188	0.341%	\$1,768	-	\$1,768	-	\$1,768
111-County Counsel	290	0.526%	\$2,727	-	\$2,727	-	\$2,727
112-Human Resources	549	0.996%	\$5,162	-	\$5,162	-	\$5,162
113-Facilities Management	3,529	6.403%	\$33,185	-	\$33,185	-	\$33,185
114-Information Technology Department (ITD)	1,230	2.232%	\$11,566	-	\$11,566	-	\$11,566
116-Central Services	382	0.693%	\$3,592	-	\$3,592	-	\$3,592
117-Auditor-Controller-Treasurer-Tax Collector	279	0.506%	\$2,624	-	\$2,624	-	\$2,624
200-Maintenance Projects	208	0.377%	\$1,956	-	\$1,956	\$1	\$1,957
118-Talent Development	63	0.114%	\$592	-	\$592	\$0	\$593
100-Board of Supervisors	110	0.200%	\$1,034	-	\$1,034	\$0	\$1,035
103-Short-Term Financing	62	0.112%	\$583	-	\$583	\$0	\$583
106-Contributions to Other Agencies	143	0.259%	\$1,345	-	\$1,345	\$1	\$1,345
109-Assessor	244	0.443%	\$2,294	-	\$2,294	\$1	\$2,295
110-Clerk	504	0.914%	\$4,739	-	\$4,739	\$2	\$4,741
130-Waste Mgmt	161	0.292%	\$1,514	-	\$1,514	\$1	\$1,515
131-Grand Jury	233	0.423%	\$2,191	-	\$2,191	\$1	\$2,192
132-District Attorney	1,306	2.370%	\$12,281	-	\$12,281	\$5	\$12,286
134-Child Support Services	156	0.283%	\$1,467	-	\$1,467	\$1	\$1,468
135-Public Defender	1,152	2.090%	\$10,833	-	\$10,833	\$5	\$10,838
136-Sheriff	3,627	6.581%	\$34,106	-	\$34,106	\$15	\$34,121
137-Animal Services	671	1.217%	\$6,310	-	\$6,310	\$3	\$6,313
138-Emergency Services	1,356	2.460%	\$12,751	-	\$12,751	\$6	\$12,757
139-Probation	594	1.077%	\$5,581	-	\$5,581	\$2	\$5,583
140-County Fire	2,383	4.324%	\$22,408	-	\$22,408	\$10	\$22,418
141-Ag Commissioner	573	1.040%	\$5,388	-	\$5,388	\$2	\$5,391
142-Planning	654	1.187%	\$6,150	-	\$6,150	\$3	\$6,153
160-Public Health	2,509	4.552%	\$23,593	(\$333)	\$23,261	\$10	\$23,271

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

Detail Allocation - Accounts Payable (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
166-Behavioral Health	4,619	8.381%	\$43,435	-	\$43,435	\$19	\$43,454
180-Social Services	322	0.585%	\$3,031	-	\$3,031	\$1	\$3,032
184-Law Enforcement Medical Care	38	0.069%	\$357	-	\$357	\$0	\$357
186-Veteran's Services	78	0.142%	\$733	-	\$733	\$0	\$734
201-Public Works Special Services	87	0.158%	\$818	-	\$818	\$0	\$818
215-Farm Advisor	82	0.149%	\$771	-	\$771	\$0	\$771
245-Roads	1,844	3.346%	\$17,340	-	\$17,340	\$8	\$17,348
266-County Wide Automation	1	0.002%	\$9	-	\$9	\$0	\$9
290-Community Development	1	0.002%	\$9	-	\$9	\$0	\$9
305-Parks	2,339	4.244%	\$21,995	-	\$21,995	\$10	\$22,004
331-Fish and Game	12	0.022%	\$113	-	\$113	\$0	\$113
351-Emergency Medical Services	1	0.002%	\$8	-	\$8	\$0	\$8
375-Driving Under the Influence	72	0.131%	\$677	-	\$677	\$0	\$677
377-Library	1,851	3.358%	\$17,406	-	\$17,406	\$8	\$17,414
405-Public Works	8,162	14.809%	\$76,751	-	\$76,751	\$34	\$76,785
407-Fleet	1,189	2.157%	\$11,181	-	\$11,181	\$5	\$11,186
408-Workers' Comp ISF	877	1.591%	\$8,247	-	\$8,247	\$4	\$8,250
409-Liability Insurance ISF	50	0.091%	\$470	-	\$470	\$0	\$470
410-Unemployment Insurance ISF	5	0.009%	\$47	-	\$47	\$0	\$47
411-Medical Malpractice ISF	1	0.002%	\$9	-	\$9	\$0	\$9
412-County Dental Plan ISF	1	0.002%	\$9	-	\$9	\$0	\$9
425-Airports	1,249	2.266%	\$11,745	-	\$11,745	\$5	\$11,750
427-Golf Courses	1,412	2.562%	\$13,278	-	\$13,278	\$6	\$13,284
720-APCD	606	1.100%	\$5,698	(\$7,222)	(\$1,524)	\$3	(\$1,521)
760-Pension Trust	8	0.015%	\$75	-	\$75	\$0	\$75
791-Law Library	126	0.229%	\$1,185	-	\$1,185	\$1	\$1,185
999-Other	5,095	9.244%	\$47,911	-	\$47,911	\$21	\$47,932

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

Detail Allocation - Accounts Payable (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
222-Regional Parks	1,831	3.322%	\$17,218	-	\$17,218	\$8	\$17,225
119-Communication and Outreach	1	0.002%	\$9	-	\$9	\$0	\$9
Subtotals	55,116	100.000%	\$518,278	(\$7,555)	\$510,724	\$202	\$510,926
Direct Billed					\$7,555		\$7,555
Total Full Functional Cost					\$518,278		\$518,481

Allocation Basis: Number of claims and encumbrances processed.

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

Detail Allocation - Payroll Processing

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	13	0.475%	\$2,465	-	\$2,465	-	\$2,465
111-County Counsel	19	0.695%	\$3,603	-	\$3,603	-	\$3,603
112-Human Resources	42	1.536%	\$7,964	-	\$7,964	-	\$7,964
113-Facilities Management	47	1.719%	\$8,912	-	\$8,912	-	\$8,912
114-Information Technology Department (ITD)	85	3.109%	\$16,117	-	\$16,117	-	\$16,117
116-Central Services	16	0.585%	\$3,034	-	\$3,034	-	\$3,034
117-Auditor-Controller-Treasurer-Tax Collector	59	2.158%	\$11,187	-	\$11,187	-	\$11,187
118-Talent Development	2	0.073%	\$379	-	\$379	\$0	\$379
100-Board of Supervisors	12	0.439%	\$2,275	-	\$2,275	\$1	\$2,276
109-Assessor	72	2.634%	\$13,652	-	\$13,652	\$4	\$13,656
110-Clerk	23	0.841%	\$4,361	-	\$4,361	\$1	\$4,362
132-District Attorney	108	3.950%	\$20,478	-	\$20,478	\$5	\$20,483
134-Child Support Services	28	1.024%	\$5,309	-	\$5,309	\$1	\$5,311
136-Sheriff	426	15.582%	\$80,775	-	\$80,775	\$21	\$80,796
137-Animal Services	18	0.658%	\$3,413	-	\$3,413	\$1	\$3,414
138-Emergency Services	8	0.293%	\$1,517	-	\$1,517	\$0	\$1,517
139-Probation	151	5.523%	\$28,631	-	\$28,631	\$7	\$28,639
141-Ag Commissioner	48	1.756%	\$9,101	-	\$9,101	\$2	\$9,104
142-Planning	92	3.365%	\$17,444	-	\$17,444	\$5	\$17,449
160-Public Health	220	8.047%	\$41,715	-	\$41,715	\$11	\$41,726
166-Behavioral Health	297	10.863%	\$56,315	-	\$56,315	\$15	\$56,330
180-Social Services	490	17.922%	\$92,910	-	\$92,910	\$24	\$92,934
184-Law Enforcement Medical Care	2	0.073%	\$379	-	\$379	\$0	\$379
186-Veteran's Services	7	0.256%	\$1,327	-	\$1,327	\$0	\$1,328
215-Farm Advisor	6	0.219%	\$1,138	-	\$1,138	\$0	\$1,138
305-Parks	28	1.024%	\$5,309	-	\$5,309	\$1	\$5,311
375-Driving Under the Influence	10	0.366%	\$1,896	-	\$1,896	\$0	\$1,897

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

Detail Allocation - Payroll Processing (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
377-Library	78	2.853%	\$14,790	-	\$14,790	\$4	\$14,794
405-Public Works	233	8.522%	\$44,180	-	\$44,180	\$12	\$44,191
407-Fleet	13	0.475%	\$2,465	-	\$2,465	\$1	\$2,466
425-Airports	19	0.695%	\$3,603	-	\$3,603	\$1	\$3,604
427-Golf Courses	15	0.549%	\$2,844	-	\$2,844	\$1	\$2,845
720-APCD	21	0.768%	\$3,982	(\$8,000)	(\$4,018)	\$1	(\$4,017)
222-Regional Parks	26	0.951%	\$4,930	-	\$4,930	\$1	\$4,931
Subtotals	2,734	100.000%	\$518,400	(\$8,000)	\$510,400	\$121	\$510,522
Direct Billed					\$8,000		\$8,000
Total Full Functional Cost					\$518,400		\$518,522

Allocation Basis: Number of employees for each department

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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**Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.3**

Detail Allocation - Enterprise Financial System

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	3,342,928	0.607%	\$15,138	-	\$15,138	-	\$15,138
111-County Counsel	4,687,680	0.851%	\$21,227	-	\$21,227	-	\$21,227
112-Human Resources	7,143,240	1.297%	\$32,347	-	\$32,347	-	\$32,347
113-Facilities Management	8,073,470	1.466%	\$36,559	-	\$36,559	-	\$36,559
114-Information Technology Department (ITD)	17,798,991	3.232%	\$80,599	-	\$80,599	-	\$80,599
116-Central Services	2,473,643	0.449%	\$11,201	-	\$11,201	-	\$11,201
117-Auditor-Controller-Treasurer-Tax Collector	8,106,870	1.472%	\$36,710	-	\$36,710	-	\$36,710
200-Maintenance Projects	2,822,286	0.513%	\$12,780	-	\$12,780	\$3	\$12,783
118-Talent Development	694,709	0.126%	\$3,146	-	\$3,146	\$1	\$3,147
100-Board of Supervisors	1,697,918	0.308%	\$7,689	-	\$7,689	\$2	\$7,690
109-Assessor	9,795,938	1.779%	\$44,359	-	\$44,359	\$10	\$44,369
110-Clerk	4,435,004	0.805%	\$20,083	-	\$20,083	\$5	\$20,088
130-Waste Mgmt	767,133	0.139%	\$3,474	-	\$3,474	\$1	\$3,475
131-Grand Jury	84,435	0.015%	\$382	-	\$382	\$0	\$382
132-District Attorney	19,237,903	3.494%	\$87,115	-	\$87,115	\$20	\$87,135
134-Child Support Services	3,956,233	0.718%	\$17,915	-	\$17,915	\$4	\$17,919
135-Public Defender	7,792,282	1.415%	\$35,286	-	\$35,286	\$8	\$35,294
136-Sheriff	81,650,939	14.829%	\$369,739	-	\$369,739	\$86	\$369,825
137-Animal Services	2,571,114	0.467%	\$11,643	-	\$11,643	\$3	\$11,645
138-Emergency Services	1,448,937	0.263%	\$6,561	-	\$6,561	\$2	\$6,563
139-Probation	23,534,359	4.274%	\$106,570	-	\$106,570	\$25	\$106,595
140-County Fire	20,204,250	3.669%	\$91,491	-	\$91,491	\$21	\$91,512
141-Ag Commissioner	6,463,904	1.174%	\$29,270	-	\$29,270	\$7	\$29,277
142-Planning	14,866,364	2.700%	\$67,319	-	\$67,319	\$16	\$67,335
160-Public Health	41,657,744	7.565%	\$188,638	-	\$188,638	\$44	\$188,682
166-Behavioral Health	79,519,736	14.442%	\$360,088	-	\$360,088	\$84	\$360,172
180-Social Services	68,114,266	12.370%	\$308,441	-	\$308,441	\$72	\$308,513
184-Law Enforcement Medical Care	8,181,353	1.486%	\$37,048	-	\$37,048	\$9	\$37,056
186-Veteran's Services	741,365	0.135%	\$3,357	-	\$3,357	\$1	\$3,358

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.3

Detail Allocation - Enterprise Financial System (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
201-Public Works Special Services	3,519,578	0.639%	\$15,938	-	\$15,938	\$4	\$15,941
215-Farm Advisor	617,989	0.112%	\$2,798	-	\$2,798	\$1	\$2,799
245-Roads	19,469,266	3.536%	\$88,162	-	\$88,162	\$21	\$88,183
266-County Wide Automation	600	0.000%	\$3	-	\$3	\$0	\$3
290-Community Development	423,896	0.077%	\$1,920	-	\$1,920	\$0	\$1,920
305-Parks	5,443,150	0.989%	\$24,648	-	\$24,648	\$6	\$24,654
330-Wildlife and Grazing	3,022	0.001%	\$14	-	\$14	\$0	\$14
331-Fish and Game	30,950	0.006%	\$140	-	\$140	\$0	\$140
351-Emergency Medical Services	308,895	0.056%	\$1,399	-	\$1,399	\$0	\$1,399
375-Driving Under the Influence	1,485,503	0.270%	\$6,727	-	\$6,727	\$2	\$6,728
377-Library	10,799,374	1.961%	\$48,903	-	\$48,903	\$11	\$48,914
405-Public Works	20,619,086	3.745%	\$93,369	-	\$93,369	\$22	\$93,391
407-Fleet	4,574,125	0.831%	\$20,713	-	\$20,713	\$5	\$20,718
408-Workers' Comp ISF	4,942,129	0.898%	\$22,379	-	\$22,379	\$5	\$22,385
409-Liability Insurance ISF	4,582,140	0.832%	\$20,749	-	\$20,749	\$5	\$20,754
410-Unemployment Insurance ISF	57,959	0.011%	\$262	-	\$262	\$0	\$263
411-Medical Malpractice ISF	661,681	0.120%	\$2,996	-	\$2,996	\$1	\$2,997
412-County Dental Plan ISF	224,359	0.041%	\$1,016	-	\$1,016	\$0	\$1,016
425-Airports	5,245,721	0.953%	\$23,754	-	\$23,754	\$6	\$23,760
427-Golf Courses	3,357,951	0.610%	\$15,206	-	\$15,206	\$4	\$15,209
430-Los Osos Sewer System	3,750,917	0.681%	\$16,985	-	\$16,985	\$4	\$16,989
720-APCD	4,096,043	0.744%	\$18,548	(\$21,254)	(\$2,706)	\$4	(\$2,702)
760-Pension Trust	38,265	0.007%	\$173	-	\$173	\$0	\$173
222-Regional Parks	4,397,524	0.799%	\$19,913	-	\$19,913	\$5	\$19,918
119-Communication and Outreach	114,629	0.021%	\$519	-	\$519	\$0	\$519
Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
Subtotals	550,629,750	100.000%	\$2,493,409	(\$21,254)	\$2,472,155	\$526	\$2,472,682
Direct Billed					\$21,254		\$21,254
Total Full Functional Cost					\$2,493,409		\$2,493,936

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

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.4

Detail Allocation - Audit and Special Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
132-District Attorney	4,910	33.213%	\$19,973	(\$2,000)	\$17,973	\$54	\$18,027
999-Other	9,874	66.787%	\$40,164	(\$8,971)	\$31,193	\$108	\$31,301
Subtotals	14,784	100.000%	\$60,137	(\$10,971)	\$49,166	\$162	\$49,328
Direct Billed					\$10,971		\$10,971
Total Full Functional Cost					\$60,137		\$60,299

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

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

**Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.5**

Detail Allocation - Warrant Reconciliation

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	188	0.178%	\$1,227	-	\$1,227	-	\$1,227
111-County Counsel	290	0.274%	\$1,893	-	\$1,893	-	\$1,893
112-Human Resources	549	0.519%	\$3,584	-	\$3,584	-	\$3,584
113-Facilities Management	3,529	3.338%	\$23,039	-	\$23,039	-	\$23,039
114-Information Technology Department (ITD)	1,230	1.164%	\$8,030	-	\$8,030	-	\$8,030
116-Central Services	382	0.361%	\$2,494	-	\$2,494	-	\$2,494
117-Auditor-Controller-Treasurer-Tax Collector	279	0.264%	\$1,821	-	\$1,821	-	\$1,821
200-Maintenance Projects	208	0.197%	\$1,358	-	\$1,358	\$0	\$1,358
118-Talent Development	63	0.060%	\$411	-	\$411	\$0	\$411
100-Board of Supervisors	110	0.104%	\$718	-	\$718	\$0	\$718
103-Short-Term Financing	62	0.059%	\$405	-	\$405	\$0	\$405
106-Contributions to Other Agencies	143	0.135%	\$934	-	\$934	\$0	\$934
109-Assessor	244	0.231%	\$1,593	-	\$1,593	\$0	\$1,593
110-Clerk	504	0.477%	\$3,290	-	\$3,290	\$1	\$3,291
130-Waste Mgmt	161	0.152%	\$1,051	-	\$1,051	\$0	\$1,051
131-Grand Jury	233	0.220%	\$1,521	-	\$1,521	\$0	\$1,522
132-District Attorney	1,306	1.235%	\$8,526	-	\$8,526	\$2	\$8,528
134-Child Support Services	312	0.295%	\$2,037	-	\$2,037	\$1	\$2,037
135-Public Defender	1,152	1.090%	\$7,521	-	\$7,521	\$2	\$7,523
136-Sheriff	3,627	3.431%	\$23,679	-	\$23,679	\$6	\$23,685
137-Animal Services	671	0.635%	\$4,381	-	\$4,381	\$1	\$4,382
138-Emergency Services	1,356	1.283%	\$8,853	-	\$8,853	\$2	\$8,855
139-Probation	7,150	6.764%	\$46,679	-	\$46,679	\$12	\$46,691
140-County Fire	2,383	2.254%	\$15,557	-	\$15,557	\$4	\$15,561
141-Ag Commissioner	573	0.542%	\$3,741	-	\$3,741	\$1	\$3,742
142-Planning	654	0.619%	\$4,270	-	\$4,270	\$1	\$4,271
160-Public Health	2,509	2.373%	\$16,380	-	\$16,380	\$4	\$16,384

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.5

Detail Allocation - Warrant Reconciliation (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
166-Behavioral Health	4,619	4.369%	\$30,155	-	\$30,155	\$8	\$30,163
180-Social Services	11,794	11.157%	\$76,998	-	\$76,998	\$19	\$77,017
184-Law Enforcement Medical Care	38	0.036%	\$248	-	\$248	\$0	\$248
186-Veteran's Services	78	0.074%	\$509	-	\$509	\$0	\$509
201-Public Works Special Services	87	0.082%	\$568	-	\$568	\$0	\$568
215-Farm Advisor	82	0.078%	\$535	-	\$535	\$0	\$535
245-Roads	1,844	1.744%	\$12,039	-	\$12,039	\$3	\$12,042
266-County Wide Automation	1	0.001%	\$7	-	\$7	\$0	\$7
290-Community Development	1	0.001%	\$7	-	\$7	\$0	\$7
305-Parks	2,339	2.213%	\$15,270	-	\$15,270	\$4	\$15,274
331-Fish and Game	12	0.011%	\$78	-	\$78	\$0	\$78
351-Emergency Medical Services	9	0.009%	\$59	-	\$59	\$0	\$59
375-Driving Under the Influence	72	0.068%	\$470	-	\$470	\$0	\$470
377-Library	1,851	1.751%	\$12,084	-	\$12,084	\$3	\$12,087
405-Public Works	8,162	7.721%	\$53,286	-	\$53,286	\$13	\$53,299
407-Fleet	1,189	1.125%	\$7,762	-	\$7,762	\$2	\$7,764
408-Workers' Comp ISF	877	0.830%	\$5,726	-	\$5,726	\$1	\$5,727
409-Liability Insurance ISF	50	0.047%	\$326	-	\$326	\$0	\$326
410-Unemployment Insurance ISF	5	0.005%	\$33	-	\$33	\$0	\$33
411-Medical Malpractice ISF	1	0.001%	\$7	-	\$7	\$0	\$7
412-County Dental Plan ISF	1	0.001%	\$7	-	\$7	\$0	\$7
425-Airports	1,249	1.182%	\$8,154	-	\$8,154	\$2	\$8,156
427-Golf Courses	1,412	1.336%	\$9,218	-	\$9,218	\$2	\$9,221
720-APCD	606	0.573%	\$3,956	(\$5,648)	(\$1,692)	\$1	(\$1,691)
760-Pension Trust	8	0.008%	\$52	-	\$52	\$0	\$52
791-Law Library	126	0.119%	\$823	-	\$823	\$0	\$823
999-Other	37,500	35.473%	\$244,820	-	\$244,820	\$61	\$244,881

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

**Auditor-Controller-Treasurer-Tax Collector
 Schedule 9.6.5**

Detail Allocation - Warrant Reconciliation (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
222-Regional Parks	1,831	1.732%	\$11,954	-	\$11,954	\$3	\$11,957
119-Communication and Outreach	1	0.001%	\$7	-	\$7	\$0	\$7
Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
Subtotals	105,713	100.000%	\$690,151	(\$5,648)	\$684,503	\$162	\$684,665
Direct Billed					\$5,648		\$5,648
Total Full Functional Cost					\$690,151		\$690,313

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

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

Auditor-Controller-Treasurer-Tax Collector
Schedule 9.7

Summary of Allocated Costs

Department	Total	Not Allowed	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services	Social Services Accounts Payable
104-County Administrative Office	\$20,598	-	\$1,768	\$2,465	\$15,138	-	-
111-County Counsel	\$29,450	-	\$2,727	\$3,603	\$21,227	-	-
112-Human Resources	\$49,057	-	\$5,162	\$7,964	\$32,347	-	-
113-Facilities Management	\$101,695	-	\$33,185	\$8,912	\$36,559	-	-
114-Information Technology Department (ITD)	\$116,312	-	\$11,566	\$16,117	\$80,599	-	-
116-Central Services	\$20,321	-	\$3,592	\$3,034	\$11,201	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$52,342	-	\$2,624	\$11,187	\$36,710	-	-
200-Maintenance Projects	\$16,098	-	\$1,957	-	\$12,783	-	-
118-Talent Development	\$4,530	-	\$593	\$379	\$3,147	-	-
Subtotal for CSD	\$410,404	-	\$63,174	\$53,660	\$249,711	-	-
100-Board of Supervisors	\$11,720	-	\$1,035	\$2,276	\$7,690	-	-
103-Short-Term Financing	\$988	-	\$583	-	-	-	-
106-Contributions to Other Agencies	\$2,279	-	\$1,345	-	-	-	-
109-Assessor	\$61,914	-	\$2,295	\$13,656	\$44,369	-	-
110-Clerk	\$32,483	-	\$4,741	\$4,362	\$20,088	-	-
130-Waste Mgmt	\$6,041	-	\$1,515	-	\$3,475	-	-
131-Grand Jury	\$4,096	-	\$2,192	-	\$382	-	-
132-District Attorney	\$146,460	-	\$12,286	\$20,483	\$87,135	\$18,027	-
134-Child Support Services	\$26,735	-	\$1,468	\$5,311	\$17,919	-	-
135-Public Defender	\$53,654	-	\$10,838	-	\$35,294	-	-
136-Sheriff	\$508,427	-	\$34,121	\$80,796	\$369,825	-	-
137-Animal Services	\$25,754	-	\$6,313	\$3,414	\$11,645	-	-
138-Emergency Services	\$29,692	-	\$12,757	\$1,517	\$6,563	-	-
139-Probation	\$187,508	-	\$5,583	\$28,639	\$106,595	-	-
140-County Fire	\$129,492	-	\$22,418	-	\$91,512	-	-
141-Ag Commissioner	\$47,513	-	\$5,391	\$9,104	\$29,277	-	-
142-Planning	\$95,207	-	\$6,153	\$17,449	\$67,335	-	-

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

Summary of Allocated Costs (continued)

Department	Total	Not Allowed	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services	Social Services Accounts Payable
160-Public Health	\$270,063	-	\$23,271	\$41,726	\$188,682	-	-
166-Behavioral Health	\$490,118	-	\$43,454	\$56,330	\$360,172	-	-
180-Social Services	\$481,496	-	\$3,032	\$92,934	\$308,513	-	-
184-Law Enforcement Medical Care	\$38,041	-	\$357	\$379	\$37,056	-	-
186-Veteran's Services	\$5,929	-	\$734	\$1,328	\$3,358	-	-
201-Public Works Special Services	\$17,328	-	\$818	-	\$15,941	-	-
215-Farm Advisor	\$5,244	-	\$771	\$1,138	\$2,799	-	-
245-Roads	\$117,572	-	\$17,348	-	\$88,183	-	-
266-County Wide Automation	\$19	-	\$9	-	\$3	-	-
290-Community Development	\$1,936	-	\$9	-	\$1,920	-	-
305-Parks	\$67,243	-	\$22,004	\$5,311	\$24,654	-	-
330-Wildlife and Grazing	\$14	-	-	-	\$14	-	-
331-Fish and Game	\$331	-	\$113	-	\$140	-	-
351-Emergency Medical Services	\$1,466	-	\$8	-	\$1,399	-	-
375-Driving Under the Influence	\$9,772	-	\$677	\$1,897	\$6,728	-	-
377-Library	\$93,209	-	\$17,414	\$14,794	\$48,914	-	-
405-Public Works	\$267,666	-	\$76,785	\$44,191	\$93,391	-	-
407-Fleet	\$42,133	-	\$11,186	\$2,466	\$20,718	-	-
408-Workers' Comp ISF	\$36,362	-	\$8,250	-	\$22,385	-	-
409-Liability Insurance ISF	\$21,551	-	\$470	-	\$20,754	-	-
410-Unemployment Insurance ISF	\$342	-	\$47	-	\$263	-	-
411-Medical Malpractice ISF	\$3,013	-	\$9	-	\$2,997	-	-
412-County Dental Plan ISF	\$1,032	-	\$9	-	\$1,016	-	-
425-Airports	\$47,270	-	\$11,750	\$3,604	\$23,760	-	-
427-Golf Courses	\$40,558	-	\$13,284	\$2,845	\$15,209	-	-
430-Los Osos Sewer System	\$16,989	-	-	-	\$16,989	-	-
720-APCD	(\$9,930)	-	(\$1,521)	(\$4,017)	(\$2,702)	-	-
760-Pension Trust	\$301	-	\$75	-	\$173	-	-

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

Summary of Allocated Costs (continued)

Department	Total	Not Allowed	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services	Social Services Accounts Payable
791-Law Library	\$2,008	-	\$1,185	-	-	-	-
999-Other	\$324,114	-	\$47,932	-	-	\$31,301	-
222-Regional Parks	\$54,031	-	\$17,225	\$4,931	\$19,918	-	-
119-Communication and Outreach	\$535	-	\$9	-	\$519	-	-
Alloc Remains	(\$0)	-	-	(\$0)	-	(\$0)	-
Totals	\$4,228,122	-	\$510,926	\$510,522	\$2,472,682	\$49,328	-
Direct Billed	\$53,428	-	\$7,555	\$8,000	\$21,254	\$10,971	-
Total Full Functional Cost	\$4,281,550	-	\$518,481	\$518,522	\$2,493,936	\$60,299	-
Less Direct Billed	(\$53,428)	-	(\$7,555)	(\$8,000)	(\$21,254)	(\$10,971)	-
Less CSD Amounts	(\$410,404)	-	(\$63,174)	(\$53,660)	(\$249,711)	-	-
Total Receiving Department Allocation	\$3,817,719	-	\$447,752	\$456,861	\$2,222,971	\$49,328	-

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

Summary of Allocated Costs (continued)

Department	Total	Warrant Reconciliation
104-County Administrative Office	\$20,598	\$1,227
111-County Counsel	\$29,450	\$1,893
112-Human Resources	\$49,057	\$3,584
113-Facilities Management	\$101,695	\$23,039
114-Information Technology Department (ITD)	\$116,312	\$8,030
116-Central Services	\$20,321	\$2,494
117-Auditor-Controller-Treasurer-Tax Collector	\$52,342	\$1,821
200-Maintenance Projects	\$16,098	\$1,358
118-Talent Development	\$4,530	\$411
Subtotal for CSD	\$410,404	\$43,859
100-Board of Supervisors	\$11,720	\$718
103-Short-Term Financing	\$988	\$405
106-Contributions to Other Agencies	\$2,279	\$934
109-Assessor	\$61,914	\$1,593
110-Clerk	\$32,483	\$3,291
130-Waste Mgmt	\$6,041	\$1,051
131-Grand Jury	\$4,096	\$1,522
132-District Attorney	\$146,460	\$8,528
134-Child Support Services	\$26,735	\$2,037
135-Public Defender	\$53,654	\$7,523
136-Sheriff	\$508,427	\$23,685
137-Animal Services	\$25,754	\$4,382
138-Emergency Services	\$29,692	\$8,855
139-Probation	\$187,508	\$46,691
140-County Fire	\$129,492	\$15,561
141-Ag Commissioner	\$47,513	\$3,742
142-Planning	\$95,207	\$4,271

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

Summary of Allocated Costs (continued)

Department	Total	Warrant Reconciliation
160-Public Health	\$270,063	\$16,384
166-Behavioral Health	\$490,118	\$30,163
180-Social Services	\$481,496	\$77,017
184-Law Enforcement Medical Care	\$38,041	\$248
186-Veteran's Services	\$5,929	\$509
201-Public Works Special Services	\$17,328	\$568
215-Farm Advisor	\$5,244	\$535
245-Roads	\$117,572	\$12,042
266-County Wide Automation	\$19	\$7
290-Community Development	\$1,936	\$7
305-Parks	\$67,243	\$15,274
330-Wildlife and Grazing	\$14	-
331-Fish and Game	\$331	\$78
351-Emergency Medical Services	\$1,466	\$59
375-Driving Under the Influence	\$9,772	\$470
377-Library	\$93,209	\$12,087
405-Public Works	\$267,666	\$53,299
407-Fleet	\$42,133	\$7,764
408-Workers' Comp ISF	\$36,362	\$5,727
409-Liability Insurance ISF	\$21,551	\$327
410-Unemployment Insurance ISF	\$342	\$33
411-Medical Malpractice ISF	\$3,013	\$7
412-County Dental Plan ISF	\$1,032	\$7
425-Airports	\$47,270	\$8,156
427-Golf Courses	\$40,558	\$9,221
430-Los Osos Sewer System	\$16,989	-
720-APCD	(\$9,930)	(\$1,691)
760-Pension Trust	\$301	\$52

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

Summary of Allocated Costs (continued)

Department	Total	Warrant Reconciliation
791-Law Library	\$2,008	\$823
999-Other	\$324,114	\$244,881
222-Regional Parks	\$54,031	\$11,957
119-Communication and Outreach	\$535	\$7
Alloc Remains	(\$0)	
Totals	\$4,228,122	\$684,665
Direct Billed	\$53,428	\$5,648
Total Full Functional Cost	\$4,281,550	\$690,313
Less Direct Billed	(\$53,428)	(\$5,648)
Less CSD Amounts	(\$410,404)	(\$43,859)
Total Receiving Department Allocation	\$3,817,719	\$640,806

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Maintenance Projects
Schedule 10.1

Narrative

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

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

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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**Maintenance Projects
 Schedule 10.2**

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$190,605	\$1,252	\$189,353	-	
	Total for C/A	\$190,605	\$1,252	\$189,353	-	
REV	Outside revenues	\$315,437	\$315,437	-	-	
	Total for REV	\$315,437	\$315,437	-	-	

Total per Books	\$506,042
Less General Government	-
Less Off the Top	(\$316,689)
Less Direct Billed	(\$189,353)
Difference	-

Fiscal Year FY2021-22 Actuals
For Use In Year 2022-23

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Date Printed: 12/20/2021

**Maintenance Projects
Schedule 10.3**

Labor Distribution Summary

No Labor Distribution

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

Schedule of costs to be allocated

		Amount	General & Admin	New Government Center	New Courthouse	Health Campus	Sierra Way	Kimball Building
<i>Total %</i>				0.000%	0.000%	0.000%	0.000%	0.000%
Wages and Benefits								
Salaries		-	-	-	-	-	-	-
Benefits		-	-	-	-	-	-	-
Wages and Benefits Subtotal		-	-	-	-	-	-	-
Service And Supplies								
	DIST							
MAINTENANCE COSTS	<i>PROP</i>	\$2,822,286	\$773,853	\$95,303	\$847	\$32,015	\$19,378	\$9,698
EQUIPMENT	<i>PROP</i>	-	-	-	-	-	-	-
REVENUE	<i>PROP</i>	(\$316,689)	(\$291,184)	-	-	-	-	-
TRANSFERS OUT	<i>DISA</i>	\$18,007						
Services and Supplies Subtotal		\$2,505,597	\$482,669	\$95,303	\$847	\$32,015	\$19,378	\$9,698
Cost Adjustments								
TRANSFERS OUT	<i>DISA</i>	(\$18,007)						
Cost Adjustments Subtotal		-	-	-	-	-	-	-
Reallocate Admin			(\$482,669)	\$22,739	\$202	\$7,639	\$4,624	\$2,314
Functional Costs		\$2,505,597	-	\$118,042	\$1,049	\$39,654	\$24,001	\$12,012

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

Maintenance Projects
Schedule 10.4

Schedule of costs to be allocated (continued)

	Amount	Atascadero Hospital	County Bank Building	Monterey Parking	Building 1200	Old Courthouse	Courthouse Annex
<i>Total %</i>		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Wages and Benefits							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	-	-	-	-	-	-	-
Service And Supplies							
	DIST						
MAINTENANCE COSTS	<i>PROP</i> \$2,822,286	\$14,364	\$45,973	-	-	\$321,742	\$80,805
EQUIPMENT	<i>PROP</i> -	-	-	-	-	-	-
REVENUE	<i>PROP</i> (\$316,689)	-	-	-	-	-	(\$25,506)
TRANSFERS OUT	<i>DISA</i> \$18,007						
Services and Supplies Subtotal	\$2,505,597	\$14,364	\$45,973	-	-	\$321,742	\$55,299
Cost Adjustments							
TRANSFERS OUT	<i>DISA</i> (\$18,007)						
Cost Adjustments Subtotal	-	-	-	-	-	-	-
Reallocate Admin		\$3,427	\$10,969	-	-	\$76,767	\$13,194
Functional Costs	\$2,505,597	\$17,791	\$56,942	-	-	\$398,509	\$68,493

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

**Maintenance Projects
Schedule 10.4**

Schedule of costs to be allocated (continued)

		Amount	North County	Maint Projects	Longbranch
<i>Total %</i>			0.000%	0.000%	0.000%
Wages and Benefits					
Salaries		-	-	-	-
Benefits		-	-	-	-
Wages and Benefits Subtotal		-	-	-	-
Service And Supplies					
	DIST				
MAINTENANCE COSTS	<i>PROP</i>	\$2,822,286	\$59,369	\$1,364,897	\$4,044
EQUIPMENT	<i>PROP</i>	-	-	-	-
REVENUE	<i>PROP</i>	(\$316,689)	-	-	-
TRANSFERS OUT	<i>DISA</i>	\$18,007			
Services and Supplies Subtotal		\$2,505,597	\$59,369	\$1,364,897	\$4,044
Cost Adjustments					
TRANSFERS OUT	<i>DISA</i>	(\$18,007)			
Cost Adjustments Subtotal		-	-	-	-
Reallocate Admin			\$14,165	\$325,664	\$965
Functional Costs		\$2,505,597	\$73,534	\$1,690,560	\$5,008

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

**Maintenance Projects
 Schedule 10.5**

Service to Service Costs

Department	First Incoming	Second Incoming	New Government Center	New Courthouse	Health Campus	Sierra Way	Kimball Building
104-County Administrative Office	\$3,912	\$786	\$850	\$50	\$50	-	-
114-Information Technology Department (ITD)	\$56,518	\$1,967	\$10,577	\$622	\$622	-	-
116-Central Services	\$56,288	\$15,185	\$12,926	\$760	\$760	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$16,094	\$4	\$2,911	\$171	\$171	-	-
Subtotals	\$132,813	\$17,942	\$27,264	\$1,604	\$1,604	-	-
Functional Costs	\$2,505,597		\$118,042	\$1,049	\$39,654	\$24,001	\$12,012
Total Allocated Costs	\$2,656,352		\$145,306	\$2,653	\$41,258	\$24,001	\$12,012

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

Maintenance Projects
Schedule 10.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Atascadero Hospital	County Bank Building	Monterey Parking	Building 1200	Old Courthouse
104-County Administrative Office	\$3,912	\$786	-	-	-	-	-
114-Information Technology Department (ITD)	\$56,518	\$1,967	-	-	-	-	-
116-Central Services	\$56,288	\$15,185	-	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$16,094	\$4	-	-	-	-	-
Subtotals	\$132,813	\$17,942	-	-	-	-	-
Functional Costs	\$2,505,597		\$17,791	\$56,942			\$398,509
Total Allocated Costs	\$2,656,352		\$17,791	\$56,942			\$398,509

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

Maintenance Projects
Schedule 10.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Courthouse Annex	North County	Maint Projects	Longbranch
104-County Administrative Office	\$3,912	\$786	\$50	-	\$3,699	-
114-Information Technology Department (ITD)	\$56,518	\$1,967	\$622	-	\$46,042	-
116-Central Services	\$56,288	\$15,185	\$760	-	\$56,266	-
117-Auditor-Controller-Treasurer-Tax Collector	\$16,094	\$4	\$171	-	\$12,673	-
Subtotals	\$132,813	\$17,942	\$1,604	-	\$118,679	-
Functional Costs	\$2,505,597		\$68,493	\$73,534	\$1,690,560	\$5,008
Total Allocated Costs	\$2,656,352		\$70,097	\$73,534	\$1,809,240	\$5,008

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

Maintenance Projects
Schedule 10.6.1

Detail Allocation - New Government Center

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	7,852	7.550%	\$10,726	-	\$10,726	-	\$10,726
111-County Counsel	9,805	9.428%	\$13,393	-	\$13,393	-	\$13,393
112-Human Resources	8,462	8.137%	\$11,559	-	\$11,559	-	\$11,559
113-Facilities Management	1,684	1.619%	\$2,300	-	\$2,300	-	\$2,300
116-Central Services	1,954	1.879%	\$2,669	-	\$2,669	-	\$2,669
117-Auditor-Controller-Treasurer-Tax Collector	24,296	23.362%	\$33,188	-	\$33,188	-	\$33,188
100-Board of Supervisors	12,364	11.888%	\$16,889	-	\$16,889	\$803	\$17,692
109-Assessor	22,935	22.053%	\$31,329	-	\$31,329	\$1,490	\$32,819
110-Clerk	12,636	12.150%	\$17,260	-	\$17,260	\$821	\$18,081
138-Emergency Services	2,012	1.935%	\$2,748	-	\$2,748	\$131	\$2,879
Subtotals	104,000	100.000%	\$142,061	-	\$142,061	\$3,245	\$145,306
Direct Billed							
Total Full Functional Cost					\$142,061		\$145,306

Allocation Basis: Square Footage

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

Maintenance Projects
Schedule 10.6.2

Detail Allocation - New Courthouse

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
116-Central Services	7,196	10.333%	\$254	-	\$254	-	\$254
999-Other	62,445	89.667%	\$2,208	-	\$2,208	\$191	\$2,398
Subtotals	69,641	100.000%	\$2,462	-	\$2,462	\$191	\$2,653
Direct Billed							
Total Full Functional Cost					\$2,462		\$2,653

Allocation Basis: Square Footage

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

Maintenance Projects
Schedule 10.6.3

Detail Allocation - Health Campus

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	2,165	2.983%	\$1,225	-	\$1,225	-	\$1,225
116-Central Services	3,461	4.769%	\$1,959	-	\$1,959	-	\$1,959
137-Animal Services	731	1.007%	\$414	-	\$414	\$2	\$416
160-Public Health	31,026	42.754%	\$17,558	-	\$17,558	\$88	\$17,647
166-Behavioral Health	33,974	46.817%	\$19,226	-	\$19,226	\$97	\$19,323
375-Driving Under the Influence	1,211	1.669%	\$685	-	\$685	\$3	\$689
Subtotals	72,568	100.000%	\$41,067	-	\$41,067	\$191	\$41,258
Direct Billed					-		-
Total Full Functional Cost					\$41,067		\$41,258

Allocation Basis: Square Footage

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

Maintenance Projects
Schedule 10.6.4

Detail Allocation - Sierra Way

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
141-Ag Commissioner	8,366	41.492%	\$9,959	-	\$9,959	-	\$9,959
160-Public Health	5,790	28.716%	\$6,892	-	\$6,892	-	\$6,892
215-Farm Advisor	6,007	29.792%	\$7,151	-	\$7,151	-	\$7,151
Subtotals	20,163	100.000%	\$24,001	-	\$24,001	-	\$24,001
Direct Billed							
Total Full Functional Cost					\$24,001		\$24,001

Allocation Basis: Square Footage

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

Maintenance Projects
Schedule 10.6.5

Detail Allocation - Kimball Building

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	120	0.675%	\$81	-	\$81	-	\$81
113-Facilities Management	3,979	22.366%	\$2,687	-	\$2,687	-	\$2,687
117-Auditor-Controller-Treasurer-Tax Collector	1,823	10.247%	\$1,231	-	\$1,231	-	\$1,231
305-Parks	3,148	17.695%	\$2,126	-	\$2,126	-	\$2,126
405-Public Works	4,121	23.165%	\$2,783	-	\$2,783	-	\$2,783
999-Other	2,670	15.008%	\$1,803	-	\$1,803	-	\$1,803
222-Regional Parks	1,929	10.843%	\$1,302	-	\$1,302	-	\$1,302
Subtotals	17,790	100.000%	\$12,012	-	\$12,012	-	\$12,012
Direct Billed					-		-
Total Full Functional Cost					\$12,012		\$12,012

Allocation Basis: Square Footage

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

Maintenance Projects
Schedule 10.6.6

Detail Allocation - Atascadero Hospital

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
160-Public Health	1,679	13.662%	\$2,430	-	\$2,430	-	\$2,430
166-Behavioral Health	10,611	86.338%	\$15,360	-	\$15,360	-	\$15,360
Subtotals	12,290	100.000%	\$17,791	-	\$17,791	-	\$17,791
Direct Billed							
Total Full Functional Cost					\$17,791		\$17,791

Allocation Basis: Square Footage

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

Maintenance Projects
Schedule 10.6.7

Detail Allocation - County Bank Building

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
116-Central Services	4,192	46.864%	\$26,686	-	\$26,686	-	\$26,686
405-Public Works	4,753	53.136%	\$30,257	-	\$30,257	-	\$30,257
Subtotals	8,945	100.000%	\$56,942	-	\$56,942	-	\$56,942
Direct Billed							
Total Full Functional Cost					\$56,942		\$56,942

Allocation Basis: Square Footage

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

Maintenance Projects
Schedule 10.6.8

Detail Allocation - Monterey Parking

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	8	7.273%	-	-	-	-	-
111-County Counsel	7	6.364%	-	-	-	-	-
112-Human Resources	4	3.636%	-	-	-	-	-
114-Information Technology Department (ITD)	12	10.909%	-	-	-	-	-
116-Central Services	3	2.727%	-	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	7	6.364%	-	-	-	-	-
109-Assessor	2	1.818%	-	-	-	-	-
132-District Attorney	1	0.909%	-	-	-	-	-
139-Probation	1	0.909%	-	-	-	-	-
142-Planning	8	7.273%	-	-	-	-	-
160-Public Health	1	0.909%	-	-	-	-	-
180-Social Services	1	0.909%	-	-	-	-	-
305-Parks	5	4.545%	-	-	-	-	-
405-Public Works	30	27.273%	-	-	-	-	-
407-Fleet	1	0.909%	-	-	-	-	-
999-Other	16	14.545%	-	-	-	-	-
222-Regional Parks	3	2.727%	-	-	-	-	-
Subtotals	110	100.000%	-	-	-	-	-
Direct Billed							
Total Full Functional Cost							

Allocation Basis: Number of Spaces

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

Maintenance Projects
Schedule 10.6.9

Detail Allocation - Building 1200

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
111-County Counsel	342	0.671%	-	-	-	-	-
112-Human Resources	120	0.235%	-	-	-	-	-
113-Facilities Management	19,814	38.866%	-	-	-	-	-
114-Information Technology Department (ITD)	1,230	2.413%	-	-	-	-	-
116-Central Services	6,961	13.654%	-	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	3,061	6.004%	-	-	-	-	-
109-Assessor	394	0.773%	-	-	-	-	-
110-Clerk	5,124	10.051%	-	-	-	-	-
132-District Attorney	637	1.250%	-	-	-	-	-
136-Sheriff	304	0.596%	-	-	-	-	-
137-Animal Services	254	0.498%	-	-	-	-	-
138-Emergency Services	2,971	5.828%	-	-	-	-	-
139-Probation	298	0.585%	-	-	-	-	-
142-Planning	631	1.238%	-	-	-	-	-
160-Public Health	654	1.283%	-	-	-	-	-
305-Parks	120	0.235%	-	-	-	-	-
377-Library	3,096	6.073%	-	-	-	-	-
405-Public Works	1,198	2.350%	-	-	-	-	-
999-Other	3,771	7.397%	-	-	-	-	-
Subtotals	50,980	100.000%	-	-	-	-	-
Direct Billed							
Total Full Functional Cost							

Allocation Basis: Square Footage

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

Maintenance Projects
Schedule 10.6.10

Detail Allocation - Old Courthouse

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	24,427	38.173%	\$152,121	-	\$152,121	-	\$152,121
132-District Attorney	1,246	1.947%	\$7,760	-	\$7,760	-	\$7,760
142-Planning	19,217	30.031%	\$119,675	-	\$119,675	-	\$119,675
405-Public Works	19,101	29.850%	\$118,953	-	\$118,953	-	\$118,953
Subtotals	63,991	100.000%	\$398,509	-	\$398,509	-	\$398,509
Direct Billed							
Total Full Functional Cost					\$398,509		\$398,509

Allocation Basis: Square Footage

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

**Maintenance Projects
 Schedule 10.6.11**

Detail Allocation - Courthouse Annex

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	2,552	4.602%	\$3,217	-	\$3,217	-	\$3,217
132-District Attorney	36,939	66.617%	\$46,569	-	\$46,569	\$133	\$46,702
136-Sheriff	1,639	2.956%	\$2,066	-	\$2,066	\$6	\$2,072
139-Probation	1,769	3.190%	\$2,230	-	\$2,230	\$6	\$2,237
142-Planning	8,271	14.916%	\$10,427	-	\$10,427	\$30	\$10,457
405-Public Works	4,280	7.719%	\$5,396	-	\$5,396	\$15	\$5,411
Alloc Remains	-	0.000%	-	-	-	\$0	\$0
Subtotals	55,450	100.000%	\$69,906	-	\$69,906	\$191	\$70,097
Direct Billed							
Total Full Functional Cost					\$69,906		\$70,097

Allocation Basis: Square Footage

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

Maintenance Projects
Schedule 10.6.12

Detail Allocation - North County

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
109-Assessor	3,045	14.488%	\$10,654	-	\$10,654	-	\$10,654
110-Clerk	264	1.256%	\$924	-	\$924	-	\$924
142-Planning	1,181	5.619%	\$4,132	-	\$4,132	-	\$4,132
377-Library	16,527	78.636%	\$57,824	-	\$57,824	-	\$57,824
Subtotals	21,017	100.000%	\$73,534	-	\$73,534	-	\$73,534
Direct Billed							
Total Full Functional Cost					\$73,534		\$73,534

Allocation Basis: Square Footage

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

Maintenance Projects
Schedule 10.6.13

Detail Allocation - Maint Projects

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	123	0.009%	\$162	-	\$162	-	\$162
114-Information Technology Department (ITD)	22,916	1.679%	\$30,139	-	\$30,139	-	\$30,139
116-Central Services	233,251	17.089%	\$306,772	-	\$306,772	-	\$306,772
110-Clerk	6,860	0.503%	\$9,022	-	\$9,022	\$87	\$9,109
136-Sheriff	111,938	8.201%	\$147,221	-	\$147,221	\$1,426	\$148,647
138-Emergency Services	26,957	1.975%	\$35,454	-	\$35,454	\$343	\$35,797
139-Probation	18,396	1.348%	\$24,194	-	\$24,194	\$234	\$24,429
140-County Fire	124,869	9.149%	\$164,227	-	\$164,227	\$1,591	\$165,818
160-Public Health	10,938	0.801%	\$14,386	-	\$14,386	\$139	\$14,525
166-Behavioral Health	45,614	3.342%	\$59,992	-	\$59,992	\$581	\$60,573
180-Social Services	44	0.003%	\$58	-	\$58	\$1	\$59
186-Veteran's Services	4,275	0.313%	\$5,622	-	\$5,622	\$54	\$5,677
245-Roads	189,286	13.868%	\$248,949	-	\$248,949	\$2,412	\$251,361
305-Parks	118,596	8.689%	\$155,977	-	\$155,977	\$1,511	\$157,488
375-Driving Under the Influence	66,387	4.864%	\$87,313	(\$66,387)	\$20,925	\$846	\$21,771
377-Library	145,819	10.684%	\$191,781	(\$122,601)	\$69,180	\$1,858	\$71,038
405-Public Works	64,857	4.752%	\$85,300	(\$364)	\$84,936	\$826	\$85,762
407-Fleet	62,218	4.558%	\$81,829	-	\$81,829	\$793	\$82,621
427-Golf Courses	36	0.003%	\$47	-	\$47	\$0	\$47
222-Regional Parks	111,518	8.170%	\$146,669	-	\$146,669	\$1,421	\$148,090
Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
Subtotals	1,364,897	100.000%	\$1,795,115	(\$189,353)	\$1,605,762	\$14,125	\$1,619,887
Direct Billed					\$189,353		\$189,353
Total Full Functional Cost					\$1,795,115		\$1,809,240

Allocation Basis: Actual Costs

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Maintenance Projects
Schedule 10.6.14

Detail Allocation - Longbranch

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
139-Probation	661	8.899%	\$446	-	\$446	-	\$446
166-Behavioral Health	5,954	80.156%	\$4,015	-	\$4,015	-	\$4,015
375-Driving Under the Influence	813	10.945%	\$548	-	\$548	-	\$548
Subtotals	7,428	100.000%	\$5,008	-	\$5,008	-	\$5,008
Direct Billed							
Total Full Functional Cost					\$5,008		\$5,008

Allocation Basis: Square Footage

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

Maintenance Projects
Schedule 10.7

Summary of Allocated Costs

Department	Total	New Government					
		Maint Projects	Center	New Courthouse	Health Campus	Sierra Way	Kimball Building
104-County Administrative Office	\$10,726	-	\$10,726	-	-	-	-
111-County Counsel	\$13,393	-	\$13,393	-	-	-	-
112-Human Resources	\$11,640	-	\$11,559	-	-	-	\$81
113-Facilities Management	\$9,591	\$162	\$2,300	-	\$1,225	-	\$2,687
114-Information Technology Department (ITD)	\$182,260	\$30,139	-	-	-	-	-
116-Central Services	\$338,340	\$306,772	\$2,669	\$254	\$1,959	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$34,419	-	\$33,188	-	-	-	\$1,231
Subtotal for CSD	\$600,369	\$337,073	\$73,835	\$254	\$3,184	-	\$3,999
100-Board of Supervisors	\$17,692	-	\$17,692	-	-	-	-
109-Assessor	\$43,472	-	\$32,819	-	-	-	-
110-Clerk	\$28,114	\$9,109	\$18,081	-	-	-	-
132-District Attorney	\$54,462	-	-	-	-	-	-
136-Sheriff	\$150,719	\$148,647	-	-	-	-	-
137-Animal Services	\$416	-	-	-	\$416	-	-
138-Emergency Services	\$38,676	\$35,797	\$2,879	-	-	-	-
139-Probation	\$27,111	\$24,429	-	-	-	-	-
140-County Fire	\$165,818	\$165,818	-	-	-	-	-
141-Ag Commissioner	\$9,959	-	-	-	-	\$9,959	-
142-Planning	\$134,265	-	-	-	-	-	-
160-Public Health	\$41,494	\$14,525	-	-	\$17,647	\$6,892	-
166-Behavioral Health	\$99,271	\$60,573	-	-	\$19,323	-	-
180-Social Services	\$59	\$59	-	-	-	-	-
186-Veteran's Services	\$5,677	\$5,677	-	-	-	-	-
215-Farm Advisor	\$7,151	-	-	-	-	\$7,151	-
245-Roads	\$251,361	\$251,361	-	-	-	-	-
305-Parks	\$159,614	\$157,488	-	-	-	-	\$2,126
375-Driving Under the Influence	\$23,008	\$21,771	-	-	\$689	-	-

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

Maintenance Projects
Schedule 10.7

Summary of Allocated Costs (continued)

Department	Total	Maint Projects	New Government Center	New Courthouse	Health Campus	Sierra Way	Kimball Building
377-Library	\$128,862	\$71,038	-	-	-	-	-
405-Public Works	\$243,166	\$85,762	-	-	-	-	\$2,783
407-Fleet	\$82,621	\$82,621	-	-	-	-	-
427-Golf Courses	\$47	\$47	-	-	-	-	-
999-Other	\$4,201	-	-	\$2,398	-	-	\$1,803
222-Regional Parks	\$149,393	\$148,090	-	-	-	-	\$1,302
Alloc Remains	(\$0)	-	-	-	-	-	-
Totals	\$2,466,999	\$1,619,887	\$145,306	\$2,653	\$41,258	\$24,001	\$12,012
Direct Billed	\$189,353	\$189,353	-	-	-	-	-
Total Full Functional Cost	\$2,656,352	\$1,809,240	\$145,306	\$2,653	\$41,258	\$24,001	\$12,012
Less Direct Billed	(\$189,353)	(\$189,353)	-	-	-	-	-
Less CSD Amounts	(\$600,369)	(\$337,073)	(\$73,835)	(\$254)	(\$3,184)	-	(\$3,999)
Total Receiving Department Allocation	\$1,866,630	\$1,282,814	\$71,471	\$2,398	\$38,074	\$24,001	\$8,013

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

Maintenance Projects
Schedule 10.7

Summary of Allocated Costs (continued)

Department	Total	Atascadero Hospital	County Bank Building	Monterey Parking	Building 1200	Old Courthouse	Courthouse Annex
104-County Administrative Office	\$10,726	-	-	-	-	-	-
111-County Counsel	\$13,393	-	-	-	-	-	-
112-Human Resources	\$11,640	-	-	-	-	-	-
113-Facilities Management	\$9,591	-	-	-	-	-	\$3,217
114-Information Technology Department (ITD)	\$182,260	-	-	-	-	\$152,121	-
116-Central Services	\$338,340	-	\$26,686	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$34,419	-	-	-	-	-	-
Subtotal for CSD	\$600,369	-	\$26,686	-	-	\$152,121	\$3,217
100-Board of Supervisors	\$17,692	-	-	-	-	-	-
109-Assessor	\$43,472	-	-	-	-	-	-
110-Clerk	\$28,114	-	-	-	-	-	-
132-District Attorney	\$54,462	-	-	-	-	\$7,760	\$46,702
136-Sheriff	\$150,719	-	-	-	-	-	\$2,072
137-Animal Services	\$416	-	-	-	-	-	-
138-Emergency Services	\$38,676	-	-	-	-	-	-
139-Probation	\$27,111	-	-	-	-	-	\$2,237
140-County Fire	\$165,818	-	-	-	-	-	-
141-Ag Commissioner	\$9,959	-	-	-	-	-	-
142-Planning	\$134,265	-	-	-	-	\$119,675	\$10,457
160-Public Health	\$41,494	\$2,430	-	-	-	-	-
166-Behavioral Health	\$99,271	\$15,360	-	-	-	-	-
180-Social Services	\$59	-	-	-	-	-	-
186-Veteran's Services	\$5,677	-	-	-	-	-	-
215-Farm Advisor	\$7,151	-	-	-	-	-	-
245-Roads	\$251,361	-	-	-	-	-	-
305-Parks	\$159,614	-	-	-	-	-	-
375-Driving Under the Influence	\$23,008	-	-	-	-	-	-

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

Maintenance Projects
Schedule 10.7

Summary of Allocated Costs (continued)

Department	Total	Atascadero Hospital	County Bank Building	Monterey Parking	Building 1200	Old Courthouse	Courthouse Annex
377-Library	\$128,862	-	-	-	-	-	-
405-Public Works	\$243,166	-	\$30,257	-	-	\$118,953	\$5,411
407-Fleet	\$82,621	-	-	-	-	-	-
427-Golf Courses	\$47	-	-	-	-	-	-
999-Other	\$4,201	-	-	-	-	-	-
222-Regional Parks	\$149,393	-	-	-	-	-	-
Alloc Remains	(\$0)	-	-	-	-	\$0	-
Totals	\$2,466,999	\$17,791	\$56,942	-	-	\$398,509	\$70,097
Direct Billed	\$189,353	-	-	-	-	-	-
Total Full Functional Cost	\$2,656,352	\$17,791	\$56,942	-	-	\$398,509	\$70,097
Less Direct Billed	(\$189,353)	-	-	-	-	-	-
Less CSD Amounts	(\$600,369)	-	(\$26,686)	-	-	(\$152,121)	(\$3,217)
Total Receiving Department Allocation	\$1,866,630	\$17,791	\$30,257	-	-	\$246,388	\$66,880

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

**Maintenance Projects
Schedule 10.7**

Summary of Allocated Costs (continued)

Department	Total	North County	Longbranch
104-County Administrative Office	\$10,726	-	-
111-County Counsel	\$13,393	-	-
112-Human Resources	\$11,640	-	-
113-Facilities Management	\$9,591	-	-
114-Information Technology Department (ITD)	\$182,260	-	-
116-Central Services	\$338,340	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$34,419	-	-
Subtotal for CSD	\$600,369	-	-
100-Board of Supervisors	\$17,692	-	-
109-Assessor	\$43,472	\$10,654	-
110-Clerk	\$28,114	\$924	-
132-District Attorney	\$54,462	-	-
136-Sheriff	\$150,719	-	-
137-Animal Services	\$416	-	-
138-Emergency Services	\$38,676	-	-
139-Probation	\$27,111	-	\$446
140-County Fire	\$165,818	-	-
141-Ag Commissioner	\$9,959	-	-
142-Planning	\$134,265	\$4,132	-
160-Public Health	\$41,494	-	-
166-Behavioral Health	\$99,271	-	\$4,015
180-Social Services	\$59	-	-
186-Veteran's Services	\$5,677	-	-
215-Farm Advisor	\$7,151	-	-
245-Roads	\$251,361	-	-
305-Parks	\$159,614	-	-
375-Driving Under the Influence	\$23,008	-	\$548

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

**Maintenance Projects
 Schedule 10.7**

Summary of Allocated Costs (continued)

Department	Total	North County	Longbranch
377-Library	\$128,862	\$57,824	-
405-Public Works	\$243,166	-	-
407-Fleet	\$82,621	-	-
427-Golf Courses	\$47	-	-
999-Other	\$4,201	-	-
222-Regional Parks	\$149,393	-	-
Alloc Remains	(\$0)	(\$0)	-
Totals	\$2,466,999	\$73,534	\$5,008
Direct Billed	\$189,353	-	-
Total Full Functional Cost	\$2,656,352	\$73,534	\$5,008
Less Direct Billed	(\$189,353)	-	-
Less CSD Amounts	(\$600,369)	-	-
Total Receiving Department Allocation	\$1,866,630	\$73,534	\$5,008

Talent Development
Schedule 11.1

Narrative

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

Countywide Training- Costs of providing training courses to all County departments.

Not Allowed- Not further allocated

Public Health Software- Not further allocated

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

Talent Development
Schedule 11.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$29,014	\$29,014	-	-	
	Total for C/A	\$29,014	\$29,014	-	-	
REV	Revenues	-	-	-	-	
	Total for REV	-	-	-	-	

Total per Books	\$29,014
Less General Government	-
Less Off the Top	(\$29,014)
Less Direct Billed	-
Difference	-

Fiscal Year FY2021-22 Actuals
For Use In Year 2022-23

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

Date Printed: 12/20/2021

**Talent Development
Schedule 11.3**

Labor Distribution Summary

No Labor Distribution

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

Talent Development
Schedule 11.4

Schedule of costs to be allocated

	Amount	General & Admin	Countywide Training	Not Allowed	Public Health Software
<i>Total %</i>			100.000%	0.000%	0.000%
Wages and Benefits					
Salaries	\$212,210	-	\$212,210	-	-
Benefits	-	-	-	-	-
Wages and Benefits Subtotal	\$212,210	-	\$212,210	-	-
Service And Supplies	DIST				
SERVICES & SUPPLIES	PROP \$482,500	-	\$476,200	-	\$6,300
REVENUE	PROP (\$29,014)	-	(\$22,714)	-	(\$6,300)
Services and Supplies Subtotal	\$453,486	-	\$453,486	-	-
Cost Adjustments					
Cost Adjustments Subtotal	-	-	-	-	-
Reallocate Admin					
Functional Costs	\$665,695	-	\$665,695	-	-

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

Talent Development
Schedule 11.5

Service to Service Costs

Department	First Incoming	Second Incoming	Countywide Training	Not Allowed	Public Health Software
104-County Administrative Office	\$724	\$167	\$891	-	-
112-Human Resources	\$1,820	\$113	\$1,933	-	-
114-Information Technology Department (ITD)	\$5,480	\$191	\$5,670	-	-
116-Central Services	\$437	\$97	\$534	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$4,529	\$1	\$4,530	-	-
118-Talent Development	-	\$496	\$496	-	-
Subtotals	\$12,990	\$1,065	\$14,055	-	-
Functional Costs	\$665,695		\$665,695		
Total Allocated Costs	\$679,750		\$679,750		

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

Talent Development
Schedule 11.6.1

Detail Allocation - Countywide Training

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	13	0.475%	\$3,227	-	\$3,227	-	\$3,227
111-County Counsel	19	0.695%	\$4,717	-	\$4,717	-	\$4,717
112-Human Resources	42	1.536%	\$10,426	-	\$10,426	-	\$10,426
113-Facilities Management	47	1.719%	\$11,667	-	\$11,667	-	\$11,667
114-Information Technology Department (ITD)	85	3.109%	\$21,100	-	\$21,100	-	\$21,100
116-Central Services	16	0.585%	\$3,972	-	\$3,972	-	\$3,972
117-Auditor-Controller-Treasurer-Tax Collector	59	2.158%	\$14,646	-	\$14,646	-	\$14,646
118-Talent Development	2	0.073%	\$496	-	\$496	-	\$496
100-Board of Supervisors	12	0.439%	\$2,979	-	\$2,979	\$5	\$2,984
109-Assessor	72	2.634%	\$17,873	-	\$17,873	\$31	\$17,904
110-Clerk	23	0.841%	\$5,709	-	\$5,709	\$10	\$5,719
132-District Attorney	108	3.950%	\$26,810	-	\$26,810	\$47	\$26,857
134-Child Support Services	28	1.024%	\$6,951	-	\$6,951	\$12	\$6,963
136-Sheriff	426	15.582%	\$105,750	-	\$105,750	\$185	\$105,935
137-Animal Services	18	0.658%	\$4,468	-	\$4,468	\$8	\$4,476
138-Emergency Services	8	0.293%	\$1,986	-	\$1,986	\$3	\$1,989
139-Probation	151	5.523%	\$37,484	-	\$37,484	\$66	\$37,550
141-Ag Commissioner	48	1.756%	\$11,915	-	\$11,915	\$21	\$11,936
142-Planning	92	3.365%	\$22,838	-	\$22,838	\$40	\$22,878
160-Public Health	220	8.047%	\$54,613	-	\$54,613	\$96	\$54,708
166-Behavioral Health	297	10.863%	\$73,727	-	\$73,727	\$129	\$73,856
180-Social Services	490	17.922%	\$121,637	-	\$121,637	\$213	\$121,850
184-Law Enforcement Medical Care	2	0.073%	\$496	-	\$496	\$1	\$497
186-Veteran's Services	7	0.256%	\$1,738	-	\$1,738	\$3	\$1,741
215-Farm Advisor	6	0.219%	\$1,489	-	\$1,489	\$3	\$1,492
305-Parks	28	1.024%	\$6,951	-	\$6,951	\$12	\$6,963
375-Driving Under the Influence	10	0.366%	\$2,482	-	\$2,482	\$4	\$2,487

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

Talent Development
Schedule 11.6.1

Detail Allocation - Countywide Training (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
377-Library	78	2.853%	\$19,363	-	\$19,363	\$34	\$19,397
405-Public Works	233	8.522%	\$57,840	-	\$57,840	\$101	\$57,941
407-Fleet	13	0.475%	\$3,227	-	\$3,227	\$6	\$3,233
425-Airports	19	0.695%	\$4,717	-	\$4,717	\$8	\$4,725
427-Golf Courses	15	0.549%	\$3,724	-	\$3,724	\$7	\$3,730
720-APCD	21	0.768%	\$5,213	-	\$5,213	\$9	\$5,222
222-Regional Parks	26	0.951%	\$6,454	-	\$6,454	\$11	\$6,466
Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
Subtotals	2,734	100.000%	\$678,685	-	\$678,685	\$1,065	\$679,750
Direct Billed							
Total Full Functional Cost					\$678,685		\$679,750

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

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

Talent Development
Schedule 11.7

Summary of Allocated Costs

Department	Total	Countywide Training	Not Allowed	Public Health Software
104-County Administrative Office	\$3,227	\$3,227	-	-
111-County Counsel	\$4,717	\$4,717	-	-
112-Human Resources	\$10,426	\$10,426	-	-
113-Facilities Management	\$11,667	\$11,667	-	-
114-Information Technology Department (ITD)	\$21,100	\$21,100	-	-
116-Central Services	\$3,972	\$3,972	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$14,646	\$14,646	-	-
118-Talent Development	\$496	\$496	-	-
Subtotal for CSD	\$70,252	\$70,252	-	-
100-Board of Supervisors	\$2,984	\$2,984	-	-
109-Assessor	\$17,904	\$17,904	-	-
110-Clerk	\$5,719	\$5,719	-	-
132-District Attorney	\$26,857	\$26,857	-	-
134-Child Support Services	\$6,963	\$6,963	-	-
136-Sheriff	\$105,935	\$105,935	-	-
137-Animal Services	\$4,476	\$4,476	-	-
138-Emergency Services	\$1,989	\$1,989	-	-
139-Probation	\$37,550	\$37,550	-	-
141-Ag Commissioner	\$11,936	\$11,936	-	-
142-Planning	\$22,878	\$22,878	-	-
160-Public Health	\$54,708	\$54,708	-	-
166-Behavioral Health	\$73,856	\$73,856	-	-
180-Social Services	\$121,850	\$121,850	-	-
184-Law Enforcement Medical Care	\$497	\$497	-	-
186-Veteran's Services	\$1,741	\$1,741	-	-
215-Farm Advisor	\$1,492	\$1,492	-	-
305-Parks	\$6,963	\$6,963	-	-

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

Talent Development
Schedule 11.7

Summary of Allocated Costs (continued)

Department	Total	Countywide Training	Not Allowed	Public Health Software
375-Driving Under the Influence	\$2,487	\$2,487	-	-
377-Library	\$19,397	\$19,397	-	-
405-Public Works	\$57,941	\$57,941	-	-
407-Fleet	\$3,233	\$3,233	-	-
425-Airports	\$4,725	\$4,725	-	-
427-Golf Courses	\$3,730	\$3,730	-	-
720-APCD	\$5,222	\$5,222	-	-
222-Regional Parks	\$6,466	\$6,466	-	-
Alloc Remains	(\$0)	(\$0)	-	-
Totals	\$679,750	\$679,750	-	-
Direct Billed	-	-	-	-
Total Full Functional Cost	\$679,750	\$679,750	-	-
Less Direct Billed	-	-	-	-
Less CSD Amounts	(\$70,252)	(\$70,252)	-	-
Total Receiving Department Allocation	\$609,499	\$609,499	-	-

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 2019-2020	ACQUISITIONS DURING FISCAL 2020-2021	DISPOSALS DURING FISCAL 2020-2021	RECLASSIFICATIONS DURING FISCAL 2020-2021	DEPRECIABLE BUILDINGS FYE 2020-2021
Multiple Use Buildings	61,028,918	-	-	(586,123)	60,442,795
Single Department Use Buildings	58,719,401	991,866	13,609	(9,362,092)	50,335,566
Vacant Libraries	-	-	-	-	-
Leased to Tenants	1,319,062	126,983	-	117,662	1,563,707
Enterprise and ISF	45,380,252	179,799	-	2,094,326	47,654,377
Other Funded, Department Owned	17,477,538	-	615,948	11,293,010	28,154,600
Social Services Building	6,666,860	455,518	-	816,003	7,938,381
Grant and Public Facilities Fees Funding	54,311,489	-	1,173,361	(79,326)	53,058,803
	244,903,521	1,754,166	1,802,918		249,148,228
Structures					
Single Department	8,300,261	489,991	56	(516,137)	8,274,059
Enterprise and ISF	80,448,366	257,363	1,766,784	4,534,596	83,473,540
Not Included in CCAP (Other funded)	22,578,299	460,571	1,361,675	(2,703,333)	18,973,862
	111,326,926	1,207,924	3,128,516	1,315,126	110,721,461

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 2020-2021 is \$1,179,712 which includes depreciation (\$710,660) plus interest (\$464,500) and issuance costs (\$4,552). Please see Appendix C-2 for a schedule with calculations.

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

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

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

Class(es)	Grouping	FYE2020	Acquisitions	Transfers	Retirements	FYE2021
4000	Computing Assets	6,723,727.42	131,660.49	-	(2,073,728.73)	4,781,659.18
4100	Software	9,340,504.82	883,804.12	-	(583,673.00)	9,640,635.94
5000-5902	Other Assets	10,434,532.46	631,795.39	-	(2,673,681.36)	8,392,646.49

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

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

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

Previously, the Department also began a “temp help pool” of employees that are housed in Human Resources but are loaned to other departments as needed and these costs were included with Departmental Services. For FY2020-21 there were not any of these costs and they were not included in Departmental Services.

The reserve categories for each of the four self-insurance trust funds as of June 30, 2021 are as follows (in thousands):

<u>Trust</u>	<u>Insured</u>	<u>IBNR/Claims Payable</u>	<u>Reserve Category Catastrophic</u>
1. Self-insured Liability	2,754	1,215	2,448
2. Workers' Compensation	14,110	2,938	1,837
3. Unemployment Insurance	-0-	-0-	166
4. Dental Plan	-0-	-0-	1,064

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

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

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

In FY2020-21 the SLO County Information Technology department eliminated the Storage function and Groupware function as well as the fees that were directly billed to departments for these services. There had been issues with identifying and allocating these costs to departments appropriately. A review of all the ITD fees was conducted and improvements will be implemented in FY2023-23 actuals. However, because of old methodology used in FY 20-21 several departments that were billed for the Wintel and Countywide Projects function were overcharged. This is reflected as negative allocations to these departments in that function.

Additionally, during the SCO audit of the SLO County Cost Allocation plan for FY2021-22 it was agreed that the County would create a function to capture costs associated with ITD staff that directly works within individual departments. This has been titled Departmental Services-Dedicated Staff.

SAN LUIS OBISPO COUNTY, CALIFORNIA
118 Talent Development
Nature and Extent of Services

In FY2019-2020 the Talent Development department was added as a new service department. At that time costs that had previously been apart of the Human Resources service department as a piece of the Employee Benefits function were moved to Talent Development. These costs were identified as the Tuition Reimbursement function. However, these are truly an employee benefit and have been moved back to Human Resources and included with that function.

Talent Development has 2 functions. Countywide training, which is the cost of providing training courses to all County Departments. The other function is for software that is purchased solely for Public Health's use and are not further allocated in the cost plan.

**San Luis Obispo County
Space Utilization Report
As of 6/30/2021**

Location	Org	Description Square Ft	Percent	Total Square Footage
San Luis Obispo	New Government Center 1055 Monterey			104,000
	100	12,364	11.89%	
	109	22,935	22.05%	
	110	12,636	12.15%	
	138	2,012	1.94%	
	116	1,954	1.88%	
	113	1,684	1.62%	
	112	7,592	7.30%	
	111	9,805	9.43%	
	117	24,296	23.36%	
	105	870	0.84%	
104	7,852	7.55%		
Total		104,000	100.00%	
San Luis Obispo	Old County Courthouse 976 Osos			63,991
	132	1,246	1.95%	
	142	19,217	30.03%	
	405	19,101	29.85%	
	114	24,427	38.17%	
Total		63,991	100.00%	
San Luis Obispo	Courthouse Annex 1035 Palm St			55,450
	113	2,552	4.60%	
	132	36,939	66.62%	
	136	1,639	2.96%	
	139	1,769	3.19%	
	142	8,271	14.92%	
	405	4,280	7.72%	
Total		55,450	100.00%	
San Luis Obispo	New Courthouse 1050 Monterey St.			69,641
	116	7,196	10.33%	
	999	62,445	89.67%	
Total		69,641	100.00%	
San Luis Obispo	Health Complex			72,568
	113	2,165	2.98%	
	116	3,461	4.77%	
	137	731	1.01%	
	160	31,026	42.75%	
	166	33,974	46.82%	
	375	1,211	1.67%	
Total		72,568	100.00%	

**San Luis Obispo County
Space Utilization Report
As of 6/30/2021**

Location	Org	Description Square Ft	Percent	Total Square Footage
Atascadero		Atascadero Clinic 5575 Capistrano		12,290
	160	1,679	13.66%	
	161	10,611	86.34%	
Total		12,290	100.00%	
San Luis Obispo		2156 Sierra Way		20,163
	141	8,366	41.49%	
	160	5,790	28.72%	
	215	6,007	29.79%	
Total		20,163	100.00%	
San Luis Obispo		Building 1200 Kansas Ave		50,980
	109	394	0.77%	
	110	5,124	10.05%	
	111	342	0.67%	
	112	120	0.24%	
	113	19,814	38.87%	
	114	1,230	2.41%	
	116	6,961	13.65%	
	117	3,061	6.00%	
	132	637	1.25%	
	136	304	0.60%	
	137	254	0.50%	
	138	2,971	5.83%	
	139	298	0.58%	
	142	631	1.24%	
	160	654	1.28%	
	305	120	0.24%	
	377	3,096	6.07%	
	405	1,198	2.35%	
	999	3,771	7.40%	
Total		50,980	100.00%	
San Luis Obispo		Kimball Building		17,790
	112	120	0.67%	
	113	3,979	22.37%	
	117	1,823	10.25%	
	305	3,148	17.69%	
	222	1,929	10.84%	
	405	4,121	23.16%	
	999	2,670	15.01%	
Total		17,790	100.00%	

**San Luis Obispo County
Space Utilization Report
As of 6/30/2021**

Location	Org	Description Square Ft	Percent	Total Square Footage
San Luis Obispo		County Bank 1088 Higuera		8,945
	405	4,753	53.14%	
	116	4,192	46.86%	
Total		8,945	100.00%	
		North County One Stop Shop		21,017
	109	3,045	14.49%	
	142	1,181	5.62%	
	110	264	1.26%	
	377	16,527	78.64%	
Total		21,017	100.00%	
		Longbranch Ave. Grover Beach		7,428
	166	5,954	80.16%	
	375	813	10.95%	
	139	661	8.90%	
Total		7,428	100.00%	
		504,263		504,263
		Monterey Parking		110
	104	8	7.27%	
	109	2	1.82%	
	111	7	6.36%	
	112	4	3.64%	
	113	0	0.00%	
	114	12	10.91%	
	116	3	2.73%	
	117	7	6.36%	
	132	1	0.91%	
	139	1	0.91%	
	142	8	7.27%	
	160	1	0.91%	
	180	1	0.91%	
	222	2.8	2.55%	
	305	5.2	4.73%	
	405	30	27.27%	
	407	1	0.91%	
	999	16	14.55%	
Total		110	100.00%	

RECONCILIATION OF MULTI OCCUPANT BUILDING USE ALLOCATED BY SQUARE FEET
2020-2021 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, 2020	35,106,021	3,270,627	0	9,473,422	192,928	9,245,370	291,610	1,396,049	650,000	586,123	816,768	61,028,918
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0
TRANSFER SINGLE USE <-> MULTI USE				0	0		0			-586,123		-586,123
DELETIONS:	0	-	0	-	0	0	0	0	0	0	0	-
BUILDING COSTS AT JUNE 30, 2021 (FOR USE IN 2022-2023 PLAN)	35,106,021	3,270,627	0	9,473,422	192,928	9,245,370	291,610	1,396,049	650,000	0	816,768	60,442,795
Depreciation	710,660	67,754	0	189,468	3,848	211,882	16,449	27,921	12,973	0	16,335	1,257,290
Interest Expense and Issuance Costs: *	469,052											469,052
	1,179,712	67,754	0	189,468	3,848	211,882	16,449	27,921	12,973	0	16,335	1,726,343

* See Appendix C Page 2 for calculation

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

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

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

* Project is on land previously owned by the county.

** Interest	464,500
Issuance Costs	4,552
	<u>469,052</u>
Depreciation	693,585
Depre Asset addition	4,876
Depre Asset addition	12,199
	<u>710,660</u>
Total costs	<u>1,179,712</u>

Space Rented in City of SLO (County as Lessee) - Fiscal Year 2020-21

City	Project	Occupant	Street	Sq Ft	Monthly Rent
SLO	PT-90	Behavioral Health/Mental Health	1989 Vicente Drive, Building "A"	4,800	\$2,500.00
SLO	PT-120	Behavioral Health/Martha's Place	2925 McMillan, Suites 108	5,585	\$7,522.06
SLO	PT-125	Behavioral Health/Mental Health	277 South Street, suites T & Y	6,562	\$10,705.00
SLO	PT-130	Behavioral Health Agency	2945 McMillan Ave., Suite 136	3,914	\$5,062.80
CAMPSLO	PI-02	CalFire - Training Camp	Bldgs 1666 & 1667 adjacent to Mono Ave.	5,900	\$31,798.00
SLO	PT-106	Child Support Services - SLO	1200 Monterey	12,300	\$25,642.32
SLO	pt-112	Child Support Services - Parking	970 Toro St	5,554	\$579.88
SLO	PT-136	Library	1200 Monterey	1,561	\$3,709.88
SLO	PT-124	County Sheriff/Coroner	835 Aerovista Place, Suite 130	2,435	\$5,850.51
SLO	PT-133	County Sheriff's Department	3220 South Higuera Street, ste 200	3,753	\$8,896.12
SLO	PT-134	County Sheriff's Department	3220 South Higuera Street, ste 201	2,790	\$6,613.90
SLO	PT-135	Planning	3221 South Higuera Street, ste 225	840	\$1,991.70
SLO	PT-126	Probation	145 Prado Road	5,556	\$7,232.88
SLO	PT-20P	Public Works	1120 Mill St.	6,420	\$9,278.51
SLO	PT-92	Social Services	3563 Empleo Street	18,282	\$33,826.69
SLO	PT-138	Social Services - One Stop Program(Jobs Center)	3450 Broad St. Suite 103	3,735	\$6,992.37
SLO	PT-109	Terminated 9/9/2020 - Social Services - One Stop Program(Jobs Center)	880 Industrial Way	1,118	\$667.89
Sub Total Sq. Ft. and Monthly Rent				91,105	\$168,870.49
Average Cost per Sq. Ft.				\$1.85	

Space Rented in North County Nort Coast (County as Lessee) - Fiscal Year 2020-21

City	Project	Occupant	Street	Sq Ft	Monthly Rent
ATAS	PB-08	Social Services-Atascadero	9415 El Camino Real	4,901	\$9,185.25
ATAS	PB-18	Social Services-Atascadero	9485 El Camino Real	1,030	\$1,892.42
ATAS	PB-23	Social Services-Atascadero	9425 Principal Ave.	4,300	\$7,899.80
ATAS	PB-26	Social Services-Atascadero (conference room)	9477 El Camino Real	1,000	\$1,260.47
ATAS	PB-27	Social Services-Atascadero	9479 El Camino Real	1,674	\$2,524.01
PR	PR-21	Social Services-Paso Robles	406 Spring Street	12,166	\$23,921.42
PR	PR-25	Social Services	810 4th Street	12,835	\$34,456.50
PR	PR-26	Social Services	534 Spring Street	1,200	\$1,999.60
MB	PN-22	Department of Social Services	600 Quintana Rd	4,600	\$12,450.10
PR	PR-27	Sheriff/Coronor	4576 Shasta Ln.	2,733	\$1,900.00
MORRO	PN-04	Library	625 Harbor St.	6,984	\$1.00
CAYUCOS	PK-04	Library	301 Street	3,208	\$1,189.42
PR	PR-23	Behavioral Health/Drug & Alcohol	1761 Ramada Dr	1,395	\$3,491.88
PR	PR-24	Behavioral Health/Drug & Alcohol	1763 Ramada Dr	2,115	\$5,294.13
ATAS	PB-25	Behavioral Health/Drug & Alcohol - Atascadero	3544 El Camino Real	600	\$674.13
LO	PE-03	San Luis Obispo County Fire Department	880 Manzanita Dr., Bldgs A, E, F, G & H	13,746	\$17,663.61
CRESTON	PZ-01	Library	Adams Street	960	\$0.00
PR	PR-18	CDF/Oak Shores	2327 Ridge Rider Road	4,280	\$679.37
Sub Total Sq. Ft. and Monthly Rent				79,727	\$126,483.11
Average Cost per Sq. Ft.				\$1.59	

Space Rented in South County (County as Lessee) - Fiscal Year 2020-21

City	Project	Occupant	Street	Sq Ft	Monthly Rent
AG	pa-35	Social Services	1086 Grand Ave.	18,985	\$41,772.21
NIPOMO	PO-15	Social Services-Nipomo	681 Tefft St.	8,924	\$18,575.78
NIPOMO	PO-17	Sheriff's Writing Room	330 West Tefft Street, Unit I	650	\$877.70
OCEANO	PP-48	Sheriff Substation-Oceano	1655 Front St	6,354	\$9,495.00
OCEANO	PPD-05	Library	1551 17th St.	1,400	\$1.00
SHELL BEACH	PSC-12	Library	230 Leeward Ave	930	\$100.00
AG	PA-38	Behavioral Health/Mental Health (Adult)	1350 E. Grand	5,050	\$7,322.00
AG	PA-37	Behavioral Health/Mental Health	354 S Halcyon Suites A,B,C&D	4,263	\$7,671.26
Sub Total Sq. Ft. and Monthly Rent				46,556	\$85,814.95
Average Cost per Sq. Ft.				\$1.84	

7. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has self-insurance programs for liability, workers' compensation, unemployment insurance and dental coverage. There were no liability claim settlements and there were 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 Public Risk Innovation, Solutions, and Management (PRISM). The County is a member of PRISM, a joint powers authority whose purpose is to develop and fund programs of excess insurance for its member counties. The authority is solvent; self-insurance and authority limits are as follows:

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

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

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

	<u>Beginning of the fiscal year liability</u>	<u>Current year claims, changes & estimates</u>	<u>Claim payments</u>	<u>Balance at fiscal year-end</u>
2019-20	\$ 19,568	\$ 4,708	\$ 4,136	\$ 20,140
2020-21	\$ 20,140	\$ 6,893	\$ 6,016	\$ 21,017

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, 2021
In thousands

	Garage	Public Works
2020-2021 Expenditures	6,174	39,593
Less Depreciation	<u>(1,735)</u>	<u>(1,005)</u>
Total Cash Expenditures	4,439	38,588
2 months working capital*	<u>740</u>	<u>6,431</u>
Unrestricted Net Assets per ACFR	3,289	(39,588)
Less: Equipment Replacement Designation	<u>(4,848)</u>	<u>(6,281)</u>
Actual Unrestricted Net Assets**	<u><u>(1,559)</u></u>	<u><u>(45,869)</u></u>
Fleet Services reported a decrease in Net Position in 2020-2021. The Public Works ISF reported an increase in Net Position in 2020-2021.		
Transfers Out		
Pension Obligation Bond Fund	54	1,136
Vehicle transfer to DSS	21	
Capital Projects Fund		
	<u>75</u>	<u>1,136</u>
Transfers In		
COVID Reimbursement	<u>2</u>	<u>268</u>
	<u>2</u>	<u>268</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.

Co of SLO
Statement of Net Position of Internal Service
June 30, 2021

	Garage	Public Works	Combined Insurance (5 Funds)	Total
Assets				
Current assets:				
Cash and cash equivalents	\$ 6,094	\$ 21,364	\$ 18,609	\$ 46,067
Accounts receivable, net	-	24	-	24
Inventories	15	602	-	617
Prepaid items	-	(1)	(1)	-
Total current assets	6,109	21,989	18,610	46,708
Noncurrent assets:				
Capital assets:				
Structures and improvements, net	129	228	-	357
Equipment, net	4,977	7,889	-	12,866
Total noncurrent assets	5,106	8,117	-	13,223
Total assets	11,215	30,106	18,610	59,931
Deferred Outflows of Resources				
Deferred pensions	350	7,792	-	8,142
Deferred OPEB	101	1,889	-	1,990
Total deferred outflows of resources	451	9,681	-	10,132
Liabilities				
Current liabilities:				
Accounts payable	211	-	174	385
Salaries and benefits payable	78	1,291	-	1,369
Self-insurance liability	-	-	4,153	4,153
Deposits from others	-	5,488	-	5,488
Accrued vacation and sick leave	96	2,131	-	2,227
Total current liabilities	385	8,910	4,327	13,622
Noncurrent liabilities:				
Self-insurance liability	-	-	16,864	16,864
Accrued vacation and sick leave	100	898	-	998
Net OPEB liability	161	2,999	-	3,160
Net pension liability	2,374	52,861	-	55,235
Total noncurrent liabilities	2,635	56,758	16,864	76,257
Total liabilities	3,020	65,668	21,191	89,879
Deferred Inflows of Resources				
Deferred pensions	243	5,415	-	5,658
Deferred OPEB	8	145	-	153
Total deferred inflows of resources	251	5,560	-	5,811
Net Position				
Net investment in capital assets	5,106	8,117	-	13,223
Unrestricted	3,289	(39,558)	(2,581)	(38,850)
Total net position	\$ 8,395	\$ (31,441)	\$ (2,581)	\$ (25,627)

County of San Luis Obispo
Statement of Net Positions of Internal Service - Insurance
June 30, 2021

	Workers' Compensation	Protected Self-Insurance	Unemployment Insurance	Dental Insurance	OPEB	Total
Assets						
Current assets:						
Cash and cash equivalents	\$ 15,251	\$ 1,617	\$ 166	\$ 1,102	\$ 473	\$ 18,609
Prepaid expenses	0.1	-	-	-	-	1.2
Total current assets	15,252	1,617	166	1,102	473	18,610
Total assets	15,252	1,617	166	1,102	473	18,610
Liabilities						
Current liabilities:						
Accounts payable	41	96	-	37	-	174
Salaries and benefits payable	-	-	-	-	-	-
Self-insurance liability	2,938	1,215	-	-	-	4,153
Total current liabilities	2,979	1,311	-	37	-	4,327
Noncurrent liabilities:						
Self-insurance liability	14,110	2,754	-	-	-	16,864
Total noncurrent liabilities	14,110	2,754	-	-	-	16,864
Total liabilities	17,089	4,065	-	37	-	21,191
Net Position						
Unrestricted	(1,837)	(2,448)	166	1,065	473	(2,581)
Total net position	\$ (1,837)	\$ (2,448)	\$ 166	\$ 1,065	\$ 473	\$ (2,581)

County of San Luis Obispo
Income Statement of Internal Service
June 30, 2021

	Garage	Public Works	Combined Insurance (5 Funds)	Total
<u>Operating revenues</u>				
Charges for services	\$ 6,407	\$ 39,950	\$ 12,823	\$ 59,180
Other revenues	10	65	-	75
Total operating revenues	6,417	40,015	12,823	59,255
<u>Operating expenses</u>				
Salaries and benefits	1,264	30,481	609	32,354
Services and supplies	3,046	7,933	11,689	22,668
Insurance benefit payments	-	-	5,799	5,799
Depreciation	1,735	1,005	-	2,740
Countywide cost allocation	129	174	252	555
Total operating expenses	6,174	39,593	18,349	64,116
Operating income (loss)	243	422	(5,526)	(4,861)
<u>Nonoperating revenues (expenses)</u>				
Interest income	5	1	1	7
Aid from governmental agencies	71	1,138	2	1,211
Sale of capital assets	162	83	-	245
Other revenues (expense)	7	-	-	7
Total nonoperating revenues (expenses)	245	1,222	3	1,470
Income (loss) before capital contributions and transfers	488	1,644	(5,523)	(3,391)
Capital Contributions	-	-	-	-
Transfers in	2	268	128	398
Transfers out	(75)	(1,136)	(195)	(1,406)
Change in net position	415	776	(5,590)	(4,399)
Net position - beginning	7,980	(32,217)	3,009	(21,228)
Net position - ending	\$ 8,395	\$ (31,441)	\$ (2,581)	\$ (25,627)
	-	-	-	-
	-	-	-	-

Co of SLO
Income Statement of Internal Service - Insurance
June 30, 2021

	Workers' Compensation	Protected Self-Insurance	Unemployment Insurance	Dental Insurance	OPEB	Total
<u>Operating revenues</u>						
Charges for services	\$ 5,376	\$ 2,622	\$ 349	\$ 1,894	\$ 2,582	\$ 12,823
Total operating revenues	5,376	2,622	349	1,894	2,582	12,823
<u>Operating expenses</u>						
Salaries and benefits	609	-	-	-	-	609
Services and supplies	4,349	5,266	59	224	1,791	11,689
Insurance benefit payments	2,750	354	419	1,750	526	5,799
Countywide cost allocation	100	152	-	-	-	252
Total operating expenses	7,808	5,772	478	1,974	2,317	18,349
Operating income (loss)	(2,432)	(3,150)	(129)	(80)	265	(5,526)
<u>Nonoperating revenues (expenses)</u>						
Interest income	-	-	-	-	1	1
Aid from governmental agencies	2	-	-	-	-	2
Total nonoperating revenues (expenses)	2	-	-	-	1	3
Income (loss) before transfers	(2,430)	(3,150)	(129)	(80)	266	(5,523)
Transfers in	34	-	94	-	-	128
Transfers out	(195)	-	-	-	-	(195)
Change in net position	(2,591)	(3,150)	(35)	(80)	266	(5,590)
Net position - beginning	754	702	201	1,145	207	3,009
Net position - ending	\$ (1,837)	\$ (2,448)	\$ 166	\$ 1,065	\$ 473	\$ (2,581)
	-	-	-	-	-	-
	-	-	-	-	-	-

Co of SLO
Statement of Cash Flows of Internal Service

	Garage	Public Works	Combined Insurance (5 Funds)	Total
Cash Flows From Operating Activities				
Receipts from interfund billings	\$ 6,416	\$ 40,001	\$ 12,823	\$ 59,240
Payments for goods and services	(3,272)	(8,635)	(5,176)	(17,083)
Payments to employees for services	(1,434)	(29,730)	(609)	(31,773)
Payments for insurance benefits	-	-	(4,922)	(4,922)
Payments for premiums	-	-	(6,542)	(6,542)
Net cash provided (used) by operating activities	<u>1,710</u>	<u>1,636</u>	<u>(4,426)</u>	<u>(1,080)</u>
Cash Flows from Noncapital Financing Activities				
Grants and subsidies from other governmental agencies	71	1,138	1	1,210
Transfers from other funds	2	268	128	398
Transfers to other funds	(75)	(1,136)	(195)	(1,406)
Net cash provided (used) by noncapital financing activities	<u>(2)</u>	<u>270</u>	<u>(66)</u>	<u>202</u>
Cash Flows from Capital and Related Financing Activities				
Purchases and construction of capital assets	(1,460)	(919)	-	(2,379)
Proceeds from sale of capital assets	162	83	-	245
Capital Contributions	-	-	-	-
Net cash provided (used) by capital and related financing activities	<u>(1,298)</u>	<u>(836)</u>	<u>-</u>	<u>(2,134)</u>
Cash Flows from Investing Activities				
Interest received	5	1	1	7
Net cash provided (used) by investing activities	<u>5</u>	<u>1</u>	<u>1</u>	<u>7</u>
Net increase (decrease) in cash and cash equivalents	415	1,071	(4,491)	(3,005)
Cash and cash equivalents at beginning of year	5,679	20,293	23,100	49,072
Cash and cash equivalents at end of year	<u>\$ 6,094</u>	<u>\$ 21,364</u>	<u>\$ 18,609</u>	<u>\$ 46,067</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$ 243	\$ 422	\$ (5,526)	\$ (4,861)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation expense	1,735	1,005	-	2,740
Changes in assets, deferred outflows of resources, liabilities, and deferred inflows of resources:				
(Increase) decrease in:				
Receivables, net	-	(16)	-	(16)
Inventory	(1)	(26)	-	(27)
Prepaid expenses	-	-	221	221
Deferred outflows - pensions	266	4,558	-	4,824
Deferred outflows - OPEB	(10)	(231)	-	(241)
Increase (decrease) in:				
Accounts payable	(93)	(536)	2	(627)
Deposits from others	-	110	-	110
Salaries and benefits payable	39	(170)	-	(131)
Deferred inflows - pensions	(242)	(4,296)	-	(4,538)
Deferred inflows - OPEB	(3)	(40)	-	(43)
Net OPEB liability	26	544	-	570
Net pension liability	(250)	312	-	62
Self-insurance liability	-	-	877	877
Total adjustments	<u>1,467</u>	<u>1,214</u>	<u>1,100</u>	<u>3,781</u>
Net cash provided (used) by operating activities	<u>\$ 1,710</u>	<u>\$ 1,636</u>	<u>\$ (4,426)</u>	<u>\$ (1,080)</u>

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

	Workers' Compensation	Protected Self-Insurance	Unemployment Insurance	Dental Insurance	OPEB	Total
Cash Flows From Operating Activities						
Receipts from interfund billings	\$ 5,376	\$ 2,622	\$ 349	\$ 1,894	\$ 2,582	\$ 12,823
Payments for goods and services	(3,041)	(1,838)	(59)	(228)	(10)	(5,176)
Payments to employees for services	(609)	-	-	-	-	(609)
Payments for insurance benefits	(2,126)	(101)	(419)	(1,750)	(526)	(4,922)
Payments for premiums	(1,272)	(3,489)	-	-	(1,781)	(6,542)
Net cash provided (used) by operating activities	(1,672)	(2,806)	(129)	(84)	265	(4,426)
Cash Flows from Noncapital Financing Activities						
Grants and subsidies from other governmental agencies	1	-	-	-	-	1
Transfers from other funds	34	-	94	-	-	128
Transfers to other funds	(195)	-	-	-	-	(195)
Net cash provided (used) by noncapital financing activities	(160)	-	94	-	-	(66)
Cash Flows from Investing Activities						
Interest received	-	-	-	-	1	1
Net cash provided (used) by investing activities	-	-	-	-	1	1
Net increase (decrease) in cash and cash equivalents	(1,832)	(2,806)	(35)	(84)	266	(4,491)
Cash and cash equivalents at beginning of year	17,083	4,423	201	1,186	207	23,100
Cash and cash equivalents at end of year	\$ 15,251	\$ 1,617	\$ 166	\$ 1,102	\$ 473	\$ 18,609
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities						
Operating income (loss)	\$ (2,432)	\$ (3,150)	\$ (129)	\$ (80)	\$ 265	\$ (5,526)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Changes in assets and liabilities:						
(Increase) decrease in:						
Prepaid Items	221	-	-	-	-	221
Increase (decrease) in:						
Accounts payable	(85)	91	-	(4)	-	2
Salaries and benefits payable	-	-	-	-	-	-
Self-insurance liability	624	253	-	-	-	877
Total adjustments	760	344	-	(4)	-	1,100
Net cash provided (used) by operating activities	\$ (1,672)	\$ (2,806)	\$ (129)	\$ (84)	\$ 265	\$ (4,426)
	-	-	-	-	-	-