SLO County Cost Allocation Plan
Stepdown Allocation Report
For the Period Ended 06/30/2010

Description	Non-Service Total	BD OF SUPV (100)	BRDS & COMM (106)	ASSESSOR (109)	CLERK-REC (110)	WASTE MGT (130)	GRAND JURY (131)	DIST ATTNY (132)	VICTM WITNS (133)
Restated Costs									
Allocated Indirect Costs									
001 - BLDG USE	2,023,682	105,106	0	291,826	153,961	563	0	37,285	4,239
002 - EQUIP USE	471,471	458	0	4,342	61,736	0	428	7,882	0
104 - CO. ADMIN	1,766,902	43,970	0	37,495	15,415	2,824	35,839	57,990	0
105 - RISK MGMT	533,249	13,921	0	43,592	22,114	88	112	25,850	645
107 - AUD-CONT	4,466,670	21,874	1,552	103,826	59,229	6,675	4,293	162,331	0
108 - TREASURER	1,770,116	777	873	2,046	6,005	600	1,612	7,002	0
111 - CO COUNSEL	2,619,696	74,596	0	46,489	20,793	0	12,517	19,881	0
112 - PERSONNEL	1,931,910	11,902	0	70,468	20,134	0	915	89,686	0
113 - GENL SRVCS	8,175,989	77,981	0	209,754	130,249	174	24,316	254,021	10,847
114 - ITD	8,985,828	32,569	0	132,233	85,026	2,468	19,235	560,772	29,851
200 - MAINT PROJ	797,792	10,228	0	28,341	14,971	0	0	19,085	513
Total Indirect Costs	33,543,305	393,382	2,425	970,412	589,633	13,392	99,267	1,241,785	46,095
Roll-Foward Amount	(5,527,743)	(16,215)	497	(111,163)	(100,422)	(2,878)	6,891	(108,802)	(62,074)
Net Costs	28,015,562	377,167	2,922	859,249	489,211	10,514	106,158	1,132,983	(15,979)
Adjustments	0	0	0	0	0	0	0	0	0
Other Adjustments	(250,000)	0	0	0	0	0	0	0	0
Claimable Costs	27,765,562	377,167	2,922	859,249	489,211	10,514	106,158	1,132,983	(15,979)

SLO County Cost Allocation Plan
Stepdown Allocation Report
For the Period Ended 06/30/2010

Description	FAMILY SUPP (134)	PUBLIC DEF (135)	SHER-CORNR (136)	ANIMAL REG (137)	EMERG SRVC (138)	PROBATION (139)	FIRE PROT (140)	AG COMM (141)	PLANNING (142)
Restated Costs									
Allocated Indirect Costs									
001 - BLDG USE	2	0	121,519	12,067	25,580	82,575	15,153	21,515	75,581
002 - EQUIP USE	0	0	320,392	1,885	1,523	1,140	42,469	9,533	5,322
104 - CO. ADMIN	21,654	18,765	253,780	10,787	(23,232)	80,047	65,649	23,387	49,308
105 - RISK MGMT	3,860	0	127,149	4,294	4,380	34,748	17,774	9,843	25,008
107 - AUD-CONT	60,974	62,798	655,523	45,053	13,003	224,846	179,842	77,091	140,265
108 - TREASURER	1,779	7,864	18,422	9,343	670	33,460	19,537	4,029	2,973
111 - CO COUNSEL	0	0	110,441	3,449	1,094	54,580	6,390	6,931	676,319
112 - PERSONNEL	39,352	0	332,204	18,303	6,406	130,868	0	43,012	83,280
113 - GENL SRVCS	29,849	0	859,773	55,404	27,699	406,763	153,188	153,254	247,537
114 - ITD	591	23,463	1,402,070	70,193	36,818	1,130,630	283,937	85,673	285,308
200 - MAINT PROJ	0	0	318,310	0	2,498	25,632	0	0	9,595
Total Indirect Costs	158,061	112,890	4,519,583	230,778	96,439	2,205,289	783,939	434,268	1,600,496
Roll-Foward Amount	20,603	5,947	77,505	(832)	(24,419)	151,137	51,496	14,918	(131,129)
Net Costs	178,664	118,837	4,597,088	229,946	72,020	2,356,426	835,435	449,186	1,469,367
Adjustments	0	0	0	0	0	0	0	0	0
Other Adjustments	0	0	0	0	0	0	0	0	0
Claimable Costs	178,664	118,837	4,597,088	229,946	72,020	2,356,426	835,435	449,186	1,469,367

SLO County Cost Allocation Plan
Stepdown Allocation Report
For the Period Ended 06/30/2010

Description	HEALTH (160)	MENTAL HLTH (161)	ALCOHOL SRV (162)	MENTAL HEALTH ACT (165)	SOCIAL SRVC (180)	MED ASSIST PROG (183)	LAW ENF MED (184)	VETS SRVCS (186)	PW SPECIAL SERVICES (201)
Restated Costs									
Allocated Indirect Costs									
001 - BLDG USE	84,192	67,931	41,196	1,944	2	0	1,961	0	654
002 - EQUIP USE	8,747	0	0	0	0	0	0	0	0
104 - CO. ADMIN	92,062	126,428	23,842	42,136	203,670	0	16,876	1,973	8,955
105 - RISK MGMT	7,411	(77)	(2,873)	5,083	39,527	0	1,630	336	102
107 - AUD-CONT	295,131	366,455	77,734	108,846	572,838	57	53,728	5,742	18,324
108 - TREASURER	20,367	25,001	6,150	4,275	83,666	32	6,177	375	300
111 - CO COUNSEL	144,455	97,328	30,096	0	628,630	0	0	85	0
112 - PERSONNEL	149,171	110,735	40,267	40,267	361,489	0	11,897	2,745	0
113 - GENL SRVCS	276,737	83,859	3,145	(444)	1,412,886	0	(807)	1,052	0
114 - ITD	170,573	121,582	73,458	34,284	75,128	0	19,919	13,286	8,216
200 - MAINT PROJ	69,040	49,480	27,282	138	0	0	139	0	0
Total Indirect Costs	1,317,886	1,048,722	320,297	236,529	3,377,836	89	111,520	25,594	36,551
Roll-Foward Amount	51,513	(243,276)	13,801	104,507	(320,552)	(888)	28,755	(2,930)	(8,606)
Net Costs	1,369,399	805,446	334,098	341,036	3,057,284	(799)	140,275	22,664	27,945
Adjustments	0	0	0	0	0	0	0	0	0
Other Adjustments	0	0	0	0	0	0	0	0	0
Claimable Costs	1,369,399	805,446	334,098	341,036	3,057,284	(799)	140,275	22,664	27,945

SLO County Cost Allocation Plan
Stepdown Allocation Report
For the Period Ended 06/30/2010

Description	FARM ADVSR (215)	CAP PROJ (230)	ROADS (245)	PUB FACILITY FEES (247)	EFS (265)	CO-WIDE AUTOMATION (266)	ORG EFFECTIVE (275)	COMMUNTIY DEV (290)	PARKS (305)
Restated Costs									
Allocated Indirect Costs									
001 - BLDG USE	1,963	0	3,383	0	0	0	0	0	140,118
002 - EQUIP USE	1,074	0	0	0	0	0	0	0	2,163
104 - CO. ADMIN	1,864	6,112	67,384	0	0	1,485	(28,001)	2,885	31,427
105 - RISK MGMT	1,559	0	14,747	0	0	0	0	0	15,991
107 - AUD-CONT	6,806	12,142	146,455	0	0	3,102	5,465	5,780	128,274
108 - TREASURER	761	0	7,076	0	0	86	1,280	27	21,985
111 - CO COUNSEL	0	0	0	0	0	0	0	19,948	0
112 - PERSONNEL	4,576	0	0	0	0	0	0	0	34,776
113 - GENL SRVCS	29,773	(42,848)	12,245	0	0	0	0	0	217,131
114 - ITD	23,941	10,852	5,735	0	0	6,954	(742)	2,614	130,424
200 - MAINT PROJ	0	0	0	0	0	0	0	0	10,656
Total Indirect Costs	72,317	(13,742)	257,025	0	0	11,627	(21,998)	31,254	732,945
Roll-Foward Amount	(5,545)	(673,378)	(33,838)	(373)	(84,763)	(1,372)	(16,923)	17,466	161,764
Net Costs	66,772	(687,120)	223,187	(373)	(84,763)	10,255	(38,921)	48,720	894,709
Adjustments	0	0	0	0	0	0	0	0	0
Other Adjustments	0	0	0	0	0	0	0	0	(250,000)
Claimable Costs	66,772	(687,120)	223,187	(373)	(84,763)	10,255	(38,921)	48,720	644,709

SLO County Cost Allocation Plan
Stepdown Allocation Report
For the Period Ended 06/30/2010

Description	WILDLIFE (330)	FISH & GAME (331)	CMSP (350)	EMERGENCY MED (351)	CHIP (352)	1ST OFFENDER (375)	LIBRARY (377)	PUBLIC WORKS (405)	REPROGRAPHC (406)
Restated Costs									
Allocated Indirect Costs									
001 - BLDG USE	0	70	11,364	0	0	13,210	73,314	59,462	3,515
002 - EQUIP USE	0	0	0	0	0	386	1,991	0	0
104 - CO. ADMIN	13	58	12,058	1,570	1,270	6,704	37,247	36,213	2,377
105 - RISK MGMT	0	11	75	0	0	(443)	(38,534)	(83,487)	(393)
107 - AUD-CONT	35	314	35,514	5,596	6,264	22,842	124,293	180,178	10,069
108 - TREASURER	5	112	39,347	13,912	21,069	2,031	10,783	25,038	2,416
111 - CO COUNSEL	0	0	0	0	0	0	13,725	284,188	0
112 - PERSONNEL	0	0	10,982	0	0	12,812	76,874	165,644	2,745
113 - GENL SRVCS	0	0	(460)	0	0	(2,612)	160,389	94,948	1,831
114 - ITD	34	(26)	25,501	1,657	(580)	12,871	6,911	38,715	2,052
200 - MAINT PROJ	0	0	806	0	0	937	4,564	36,035	1,146
Total Indirect Costs	87	539	135,187	22,735	28,023	68,738	471,557	836,934	25,758
Roll-Foward Amount	(53)	(133)	25,396	4,050	(5,204)	(10,444)	104,286	(202,846)	(32,393)
Net Costs	34	406	160,583	26,785	22,819	58,294	575,843	634,088	(6,635)
Adjustments	0	0	0	0	0	0	0	0	0
Other Adjustments	0	0	0	0	0	0	0	0	0
Claimable Costs	34	406	160,583	26,785	22,819	58,294	575,843	634,088	(6,635)

SLO County Cost Allocation Plan
Stepdown Allocation Report
For the Period Ended 06/30/2010

Description	GARAGE (407)	WORK COMP (408)	LIABLTY INS (409)	UNEMP INS (410)	MEDICAL MAL (411)	DENTAL INS (412)	GOLF COURSES (427)	AIR POLL CD (720)	LAFCO (741)
Restated Costs									
Allocated Indirect Costs									
001 - BLDG USE	0	12,353	12,353	0	0	0	0	0	0
104 - CO. ADMIN	15,641	10,257	13,845	49	886	688	9,723	0	0
105 - RISK MGMT	(187)	120,642	864	0	0	0	(1,671)	2,414	0
107 - AUD-CONT	43,986	21,673	27,897	134	1,771	1,367	37,235	46,253	0
108 - TREASURER	4,982	729	220	21	5	0	5,920	3,986	0
111 - CO COUNSEL	0	674	118,585	0	0	0	0	0	0
112 - PERSONNEL	11,897	0	0	0	0	0	12,812	21,049	0
113 - GENL SRVCS	67,177	9,184	4,597	0	0	0	44,429	4,251	0
114 - ITD	(900)	(1,808)	47	41	(174)	18	639	4,831	(86)
200 - MAINT PROJ	0	1,202	1,202	0	0	0	0	0	0
Total Indirect Costs	142,596	174,906	179,610	245	2,488	2,073	109,087	82,784	(86)
Roll-Foward Amount	(13,976)	(19,022)	27,426	(6,710)	(2,720)	(26,370)	(32,609)	3,586	0
Net Costs	128,620	155,884	207,036	(6,465)	(232)	(24,297)	76,478	86,370	(86)
Adjustments	0	0	0	0	0	0	0	0	0
Other Adjustments	0	0	0	0	0	0	0	0	0
Claimable Costs	128,620	155,884	207,036	(6,465)	(232)	(24,297)	76,478	86,370	(86)

SLO County Cost Allocation Plan
Stepdown Allocation Report
For the Period Ended 06/30/2010

Description	LAW LIBRARY (791)	RETIREMENT (760)	SUPERIOR CT (963)	AIRPORT (425)	ALL OTHERS (999)	NOT ALLOWED (000)	MAINT PROJ (200)	ITD (114)	GENL SRVCS (113)
Restated Costs							1,786,532	12,784,930	11,578,053
Allocated Indirect Costs									
001 - BLDG USE	10,923	0	0	0	455,141	81,661	0	88,253	60,984
002 - EQUIP USE	0	0	0	0	0	0	0	588,979	6,406
104 - CO. ADMIN	0	0	0	13,133	239,854	72,540	8,385	60,953	51,525
105 - RISK MGMT	1,662	105	28,805	25,586	51,294	9,692	0	24,244	25,364
107 - AUD-CONT	2,454	2,431	0	39,672	148,357	82,281	18,820	158,479	171,417
108 - TREASURER	0	69	0	4,644	353,839	986,438	1,216	5,609	21,755
111 - CO COUNSEL	0	0	0	40,831	97,098	110,573	0	3,148	586,757
112 - PERSONNEL	0	915	0	13,727	0	0	0	68,637	81,450
113 - GENL SRVCS	0	12,800	3	41,872	3,052,482	51,560	9,078	298,110	222,857
114 - ITD	878	9,629	0	45	(79,488)	4,087,960	10,402	51,847	332,118
200 - MAINT PROJ	1,320	0	22,876	0	133,895	7,901	0	262,970	4,169
Total Indirect Costs	17,237	25,949	51,684	179,510	4,452,472	5,490,606			
Roll-Foward Amount	(12,338)	10,630	(181,471)	(134,339)	(1,847,225)	(1,931,686)			
Net Costs	4,899	36,579	(129,787)	45,171	2,605,247	3,558,920			
Adjustments	0	0	0	0	0	0			
Other Adjustments	0	0	0	0	0	0			
Claimable Costs	4,899	36,579	(129,787)	45,171	2,605,247	3,558,920			

SLO County Cost Allocation Plan
Stepdown Allocation Report
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Description	PERSONNEL (112)	CO COUNSEL (111)	TREASURER (108)	AUD-CONT (107)	RISK MGMT (105)	CO. ADMIN (104)	EQUIP USE (002)	BLDG USE (001)	Agency-Wide Total
Restated Costs	1,777,459	3,431,222	1,408,623	4,059,057	988,399	1,674,458	1,569,019	2,684,683	43,742,435
Allocated Indirect Costs									
001 - BLDG USE	50,249	123,183	84,257	140,500	12,353	101,222	0	0	2,684,683
002 - EQUIP USE	1,445	565	5,892	493,168	408	685	0	0	1,569,019
104 - CO. ADMIN	8,888	17,175	12,535	21,414	7,052	6,544	0	0	2,092,350
105 - RISK MGMT	8,482	17,079	13,059	20,949	3,064	13,213	0	0	1,048,201
107 - AUD-CONT	26,203	45,997	65,796	54,570	15,358	19,034	0	0	5,071,395
108 - TREASURER	1,227	2,282	1,180	1,134	153	552	0	0	1,805,224
111 - CO COUNSEL	214,072	0	53,405	23,349	3,520	71,058	0	0	3,799,450
112 - PERSONNEL	12,149	18,224	23,431	32,109	5,207	9,546	0	0	2,182,663
113 - GENL SRVCS	38,576	75,399	50,813	98,533	4,981	72,508	0	0	13,142,855
114 - ITD	35,447	56,378	69,392	112,989	6,508	117,267	0	0	14,396,159
200 - MAINT PROJ	8,466	11,946	16,841	13,623	1,198	6,263	0	0	1,834,433

SLO County Cost Allocation Plan
Fixed Cost & Roll Forward Schedule
For the Period Ended 06/30/2010

Cost Pool		Fixed Cost	Claimed Costs	Difference	Net Cost	Adjustments	Claimable Costs
000	- NOT ALLOWED	5,490,606	7,422,292	(1,931,686)	3,558,920	0	3,558,920
999	- ALL OTHERS	4,452,472	6,299,697	(1,847,225)	2,605,247	0	2,605,247
989	- NON-BD SD	0	0	0	0	0	0
977	- CHILD SRVCS	0	0	0	0	0	0
975	- PUBLIC GUARD	0	0	0	0	0	0
425	- AIRPORT	179,510	313,849	(134,339)	45,171	0	45,171
970	- LAFCO	0	0	0	0	0	0
964	- MUNI COURT	0	0	0	0	0	0
963	- SUPERIOR CT	51,684	233,155	(181,471)	(129,787)	0	(129,787)
961	- SPCL AVIAT	0	0	0	0	0	0
953	- SP DIST SRV	0	0	0	0	0	0
952	- DEVELOP SVCS	0	0	0	0	0	0
760	- RETIREMENT	25,949	15,319	10,630	36,579	0	36,579
791	- LAW LIBRARY	17,237	29,575	(12,338)	4,899	0	4,899
741	- LAFCO	(86)	0	0	(86)	0	(86)
730	- JURY COMM	0	0	0	0	0	0
720	- AIR POLL CD	82,784	79,198	3,586	86,370	0	86,370
429	- MEDICAL SVCS	0	0	0	0	0	0
427	- GOLF COURSES	109,087	141,696	(32,609)	76,478	0	76,478
412	- DENTAL INS	2,073	28,443	(26,370)	(24,297)	0	(24,297)
411	- MEDICAL MAL	2,488	5,208	(2,720)	(232)	0	(232)
410	- UNEMP INS	245	6,955	(6,710)	(6,465)	0	(6,465)
409	- LIABLTY INS	179,610	152,184	27,426	207,036	0	207,036
408	- WORK COMP	174,906	193,928	(19,022)	155,884	0	155,884
407	- GARAGE	142,596	156,572	(13,976)	128,620	0	128,620
406	- REPROGRAPHC	25,758	58,151	(32,393)	(6,635)	0	(6,635)
405	- PUBLIC WORKS	836,934	1,039,780	(202,846)	634,088	0	634,088
392	- PENSION OBLIGATION BONDS	0	0	0	0	0	0
377	- LIBRARY	471,557	367,271	104,286	575,843	0	575,843
375	- 1ST OFFENDER	68,738	79,182	(10,444)	58,294	0	58,294
352	- CHIP	28,023	33,227	(5,204)	22,819	0	22,819
351	- EMERGENCY MED	22,735	18,685	4,050	26,785	0	26,785
350	- CMSP	135,187	109,791	25,396	160,583	0	160,583
331	- FISH & GAME	539	672	(133)	406	0	406
330	- WILDLIFE	87	140	(53)	34	0	34
305	- PARKS	732,945	571,181	161,764	894,709	(250,000)	644,709
290	- COMMUNTIY DEV	31,254	13,788	17,466	48,720	0	48,720
277	- CSAC DEBT SERV	0	0	0	0	0	0
275	- ORG EFFECTIVE	(21,998)	(5,075)	(16,923)	(38,921)	0	(38,921)
266	- CO-WIDE AUTOMATION	11,627	12,999	(1,372)	10,255	0	10,255
265	- EFS	0	84,763	(84,763)	(84,763)	0	(84,763)
248	- ROAD FACILITY FEES	0	0	0	0	0	0
247	- PUB FACILITY FEES	0	373	(373)	(373)	0	(373)
245	- ROADS	257,025	290,863	(33,838)	223,187	0	223,187
230	- CAP PROJ	(13,742)	659,636	(673,378)	(687,120)	0	(687,120)
215	- FARM ADVSR	72,317	77,862	(5,545)	66,772	0	66,772
201	- PW SPECIAL SERVICES	36,551	45,157	(8,606)	27,945	0	27,945
186	- VETS SRVCS	25,594	28,524	(2,930)	22,664	0	22,664
185	- GENERAL RELIEF	0	0	0	0	0	0
184	- LAW ENF MED	111,520	82,765	28,755	140,275	0	140,275
183	- MED ASSIST PROG	89	977	(888)	(799)	0	(799)
181	- AID FOSTER CARE NON-FED	0	0	0	0	0	0
180	- SOCIAL SRVC	3,377,836	3,698,388	(320,552)	3,057,284	0	3,057,284
165	- MENTAL HEALTH ACT	236,529	132,022	104,507	341,036	0	341,036

SLO County Cost Allocation Plan
Fixed Cost & Roll Forward Schedule
For the Period Ended 06/30/2010

Cost Pool	Fixed Cost	Claimed Costs	Difference	Net Cost	Adjustments	Claimable Costs
164 - CLINICAL LAB	0	0	0	0	0	0
163 - SART	0	0	0	0	0	0
162 - ALCOHOL SRV	320,297	306,496	13,801	334,098	0	334,098
161 - MENTAL HLTH	1,048,722	1,291,998	(243,276)	805,446	0	805,446
160 - HEALTH	1,317,886	1,266,373	51,513	1,369,399	0	1,369,399
143 - COURT OPERATIONS FUND	0	0	0	0	0	0
142 - PLANNING	1,600,496	1,731,625	(131,129)	1,469,367	0	1,469,367
141 - AG COMM	434,268	419,350	14,918	449,186	0	449,186
140 - FIRE PROT	783,939	732,443	51,496	835,435	0	835,435
139 - PROBATION	2,205,289	2,054,152	151,137	2,356,426	0	2,356,426
138 - EMERG SRVC	96,439	120,858	(24,419)	72,020	0	72,020
137 - ANIMAL REG	230,778	231,610	(832)	229,946	0	229,946
136 - SHER-CORNR	4,519,583	4,442,078	77,505	4,597,088	0	4,597,088
135 - PUBLIC DEF	112,890	106,943	5,947	118,837	0	118,837
134 - FAMILY SUPP	158,061	137,458	20,603	178,664	0	178,664
133 - VICTM WITNS	46,095	108,169	(62,074)	(15,979)	0	(15,979)
132 - DIST ATTNY	1,241,785	1,350,587	(108,802)	1,132,983	0	1,132,983
131 - GRAND JURY	99,267	92,376	6,891	106,158	0	106,158
130 - WASTE MGT	13,392	16,270	(2,878)	10,514	0	10,514
110 - CLERK-REC	589,633	690,055	(100,422)	489,211	0	489,211
109 - ASSESSOR	970,412	1,081,575	(111,163)	859,249	0	859,249
106 - BRDS & COMM	2,425	1,928	497	2,922	0	2,922
103 - SHORT-TERM FINANCING	0	0	0	0	0	0
101 - NON-DEPARTMENTAL REV	0	0	0	0	0	0
100 - BD OF SUPV	393,382	409,597	(16,215)	377,167	0	377,167
Total	33,543,305	39,071,134	(5,527,743)	28,015,562	(250,000)	27,765,562