Date: 01/08/13
Time: 09:05:58

SLO County Cost Allocation Plan
Fixed Cost & Roll Forward Schedule
For the Period Ended 06/30/2012

Cost Pool		Fixed Cost	Claimed Costs	Difference	Net Cost	Adjustments	Claimable Costs
000	- NOT ALLOWED	5,249,959	5,490,606	(240,647)	5,009,312	0	5,009,312
999	- ALL OTHERS	4,808,979	4,452,472	356,507	5,165,486	0	5,165,486
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	188,567	179,510	9,057	197,624	(30,553)	167,071
970	- LAFCO	0	(86)	86	86	0	86
964	- MUNI COURT	0	0	0	0	0	0
963	- SUPERIOR CT	0	51,684	(51,684)	(51,684)	0	(51,684)
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	10,560	25,949	(15,389)	(4,829)	0	(4,829)
791	- LAW LIBRARY	16,925	17,237	(312)	16,613	0	16,613
741	- LAFCO	0	0	0	0	0	0
730	- JURY COMM	0	0	0	0	0	0
720	- AIR POLL CD	45,751	82,784	(37,033)	8,718	0	8,718
429	- MEDICAL SVCS	0	0	0	0	0	0
427	- GOLF COURSES	46,934	109,087	(62,153)	(15,219)	0	(15,219)
412	- DENTAL INS	2,258	2,073	185	2,443	0	2,443
411	- MEDICAL MAL	3,313	2,488	825	4,138	0	4,138
410	- UNEMP INS	325	245	80	405	0	405
409	- LIABLTY INS	109,013	179,610	(70,597)	38,416	0	38,416
408	- WORK COMP	70,506	174,906	(104,400)	(33,894)	0	(33,894)
407	- GARAGE	156,934	142,596	14,338	171,272	(75,571)	95,701
406	- REPROGRAPHC	17,459	25,758	(8,299)	9,160	719	9,879
405	- PUBLIC WORKS	678,873	836,934	(158,061)	520,812	(43,879)	476,933
392	- PENSION OBLIGATION BONDS	0	0	0	0	0	0
377	- LIBRARY	429,525	471,557	(42,032)	387,493	(138,484)	249,009
375	- 1ST OFFENDER	56,684	68,738	(12,054)	44,630	(207)	44,423
352	- CHIP	308	28,023	(27,715)	(27,407)	0	(27,407)
351	- EMERGENCY MED	7,331	22,735	(15,404)	(8,073)	0	(8,073)
350	- CMSP	118,426	135,187	(16,761)	101,665	2,540	104,205
331	- FISH & GAME	429	539	(110)	319	0	319
330	- WILDLIFE	(36)	87	(123)	(159)	0	(159)
305	- PARKS	553,138	732,945	(179,807)	373,331	(185,484)	187,847
290	- COMMUNTIY DEV	22,520	31,254	(8,734)	13,786	0	13,786
277	- CSAC DEBT SERV	0	0	0	0	0	0
275	- ORG EFFECTIVE	(12,744)	(21,998)	9,254	(3,490)	0	(3,490)
266	- CO-WIDE AUTOMATION	(76,005)	11,627	(87,632)	(163,637)	0	(163,637)
265	- EFS	0	0	0	0	0	0
248	- ROAD FACILITY FEES	0	0	0	0	0	0
247	- PUB FACILITY FEES	881	0	0	881	0	881
245	- ROADS	259,014	257,025	1,989	261,003	0	261,003
230	- CAP PROJ	59,381	(13,742)	73,123	132,504	0	132,504
215	- FARM ADVSR	101,886	72,317	29,569	131,455	0	131,455
201	- PW SPECIAL SERVICES	43,389	36,551	6,838	50,227	0	50,227
186	- VETS SRVCS	24,025	25,594	(1,569)	22,456	0	22,456
185	- GENERAL RELIEF	0	0	0	0	0	0
184	- LAW ENF MED	108,554	111,520	(2,966)	105,588	0	105,588
183	- MED ASSIST PROG	76	89	(13)	63	0	63
181	- AID FOSTER CARE NON-FED	0	0	0	0	0	0
180	- SOCIAL SRVC	3,366,465	3,377,836	(11,371)	3,355,094	(162,420)	3,192,674
166	- BEHAVORIAL HEALTH	1,448,667	1,605,548	(156,881)	1,291,786	(98,929)	1,192,857

SLO County Cost Allocation Plan
Fixed Cost & Roll Forward Schedule
For the Period Ended 06/30/2012

Cost Pool		Fixed Cost	Claimed Costs	Difference	Net Cost	Adjustments	Claimable Costs
165	- MENTAL HEALTH ACT	0	0	0	0	0	0
164	- CLINICAL LAB	0	0	0	0	0	0
163	- SART	0	0	0	0	0	0
162	- ALCOHOL SRV	0	0	0	0	0	0
161	- MENTAL HLTH	0	0	0	0	0	0
160	- HEALTH	1,044,293	1,317,886	(273,593)	770,700	(213,555)	557,145
143	- COURT OPERATIONS FUND	161	0	0	161	0	161
142	- PLANNING	1,714,237	1,600,496	113,741	1,827,978	0	1,827,978
141	- AG COMM	389,840	434,268	(44,428)	345,412	0	345,412
140	- FIRE PROT	896,448	783,939	112,509	1,008,957	0	1,008,957
139	- PROBATION	1,829,612	2,205,289	(375,677)	1,453,935	0	1,453,935
138	- EMERG SRVC	193,153	96,439	96,714	289,867	0	289,867
137	- ANIMAL REG	220,811	230,778	(9,967)	210,844	0	210,844
136	- SHER-CORNR	4,998,481	4,519,583	478,898	5,477,379	0	5,477,379
135	- PUBLIC DEF	132,532	112,890	19,642	152,174	0	152,174
134	- FAMILY SUPP	135,881	158,061	(22,180)	113,701	(11,112)	102,589
133	- VICTM WITNS	0	0	0	0	0	0
132	- DIST ATTNY	1,424,895	1,287,880	137,015	1,561,910	0	1,561,910
131	- GRAND JURY	69,755	99,267	(29,512)	40,243	0	40,243
130	- WASTE MGT	17,940	13,392	4,548	22,488	0	22,488
110	- CLERK-REC	571,311	589,633	(18,322)	552,989	0	552,989
109	- ASSESSOR	999,808	970,412	29,396	1,029,204	0	1,029,204
106	- BRDS & COMM	2,348	2,425	(77)	2,271	0	2,271
103	- SHORT-TERM FINANCING	0	0	0	0	0	0
101	- NON-DEPARTMENTAL REV	0	0	0	0	0	0
100	- BD OF SUPV	378,794	393,382	(14,588)	364,206	0	364,206
Total		32,938,570	33,543,305	(605,777)	32,332,793	(956,935)	31,375,858

SLO County Cost Allocation Plan
Stepdown Allocation Report
For the Period Ended 06/30/2012

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)	FAMILY SUPP (134)
Restated Costs									
Allocated Indirect Costs									
001 - BLDG USE	2,061,433	101,131	0	280,268	148,144	565	0	41,524	2
002 - EQUIP USE	725,636	460	0	3,512	72,987	0	428	15,745	0
104 - CO. ADMIN	1,685,839	71,266	0	38,329	13,785	3,664	580	66,630	22,687
105 - RISK MGMT	333,818	12,374	0	39,178	19,852	70	102	22,480	3,535
107 - AUD-CONT	4,154,532	18,136	1,550	93,948	37,141	8,694	3,809	152,671	52,794
108 - TREASURER	1,991,701	334	798	1,339	3,609	604	1,292	4,664	1,216
111 - CO COUNSEL	3,120,201	53,475	0	41,094	28,665	0	15,934	21,275	0
112 - PERSONNEL	1,944,206	11,073	0	70,128	20,300	0	923	85,814	36,910
113 - GENL SRVCS	7,626,342	75,394	0	234,472	138,443	18	30,368	229,057	18,323
114 - ITD	8,173,093	34,028	0	194,422	86,738	4,325	16,319	774,677	414
200 - MAINT PROJ	1,121,769	1,123	0	3,118	1,647	0	0	10,358	0
Total Indirect Costs	32,938,570	378,794	2,348	999,808	571,311	17,940	69,755	1,424,895	135,881
Roll-Foward Amount	(605,777)	(14,588)	(77)	29,396	(18,322)	4,548	(29,512)	137,015	(22,180)
Net Costs	32,332,793	364,206	2,271	1,029,204	552,989	22,488	40,243	1,561,910	113,701
Adjustments	0	0	0	0	0	0	0	0	0
Other Adjustments	(956,935)	0	0	0	0	0	0	0	(11,112)
Claimable Costs	31,375,858	364,206	2,271	1,029,204	552,989	22,488	40,243	1,561,910	102,589

SLO County Cost Allocation Plan
Stepdown Allocation Report
For the Period Ended 06/30/2012

Description	PUBLIC DEF (135)	SHER-CORNR (136)	ANIMAL REG (137)	EMERG SRVC (138)	PROBATION (139)	FIRE PROT (140)	AG COMM (141)	PLANNING (142)	COURT OPERATIONS FUND (143)
Restated Costs									
Allocated Indirect Costs									
001 - BLDG USE	0	121,519	12,003	24,615	153,999	15,153	21,515	75,581	0
002 - EQUIP USE	0	403,139	2,260	1,523	39,893	63,261	10,460	4,208	0
104 - CO. ADMIN	20,869	276,098	11,109	29,508	81,474	74,585	24,231	53,503	0
105 - RISK MGMT	0	106,744	3,949	3,758	41,900	14,680	8,150	23,356	0
107 - AUD-CONT	63,780	659,412	34,744	12,971	200,779	157,759	65,526	125,316	107
108 - TREASURER	6,294	16,531	4,006	582	22,778	14,133	2,659	1,671	54
111 - CO COUNSEL	0	150,144	8,403	6,066	41,992	12,820	10,538	845,931	0
112 - PERSONNEL	0	336,799	17,532	4,613	129,183	0	37,832	78,433	0
113 - GENL SRVCS	0	852,094	30,237	24,389	357,471	140,085	115,945	203,266	0
114 - ITD	41,589	1,680,652	51,241	84,855	583,964	360,875	81,228	290,776	0
200 - MAINT PROJ	0	395,349	45,327	273	176,179	43,097	11,756	12,196	0
Total Indirect Costs	132,532	4,998,481	220,811	193,153	1,829,612	896,448	389,840	1,714,237	161
Roll-Foward Amount	19,642	478,898	(9,967)	96,714	(375,677)	112,509	(44,428)	113,741	0
Net Costs	152,174	5,477,379	210,844	289,867	1,453,935	1,008,957	345,412	1,827,978	161
Adjustments	0	0	0	0	0	0	0	0	0
Other Adjustments	0	0	0	0	0	0	0	0	0
Claimable Costs	152,174	5,477,379	210,844	289,867	1,453,935	1,008,957	345,412	1,827,978	161

SLO County Cost Allocation Plan
Stepdown Allocation Report
For the Period Ended 06/30/2012

Description	HEALTH (160)	BEHAVORIAL HEALTH (166)	SOCIAL SRVC (180)	MED ASSIST PROG (183)	LAW ENF MED (184)	VETS SRVCS (186)	PW SPECIAL SERVICES (201)	FARM ADVSR (215)	CAP PROJ (230)
Restated Costs									
Allocated Indirect Costs									
001 - BLDG USE	84,193	114,163	2	0	1,961	0	653	1,963	0
002 - EQUIP USE	10,491	91,734	0	0	0	0	0	995	0
104 - CO. ADMIN	96,742	221,744	233,965	0	11,603	1,655	10,197	2,075	27,570
105 - RISK MGMT	6,233	24,233	39,677	0	1,759	399	84	1,496	0
107 - AUD-CONT	269,487	529,559	550,371	50	37,090	4,760	18,738	10,285	48,151
108 - TREASURER	15,817	26,185	73,864	26	5,543	232	477	536	0
111 - CO COUNSEL	97,818	79,560	672,955	0	0	410	(424)	0	0
112 - PERSONNEL	153,174	198,388	380,167	0	12,919	3,691	0	5,536	0
113 - GENL SRVCS	226,558	103,675	1,411,103	0	(1,027)	911	0	46,707	(25,660)
114 - ITD	32,924	43,622	(7,144)	0	38,706	11,967	13,664	32,293	9,320
200 - MAINT PROJ	50,856	15,804	11,505	0	0	0	0	0	0
Total Indirect Costs	1,044,293	1,448,667	3,366,465	76	108,554	24,025	43,389	101,886	59,381
Roll-Foward Amount	(273,593)	(156,881)	(11,371)	(13)	(2,966)	(1,569)	6,838	29,569	73,123
Net Costs	770,700	1,291,786	3,355,094	63	105,588	22,456	50,227	131,455	132,504
Adjustments	0	0	0	0	0	0	0	0	0
Other Adjustments	(213,555)	(98,929)	(162,420)	0	0	0	0	0	0
Claimable Costs	557,145	1,192,857	3,192,674	63	105,588	22,456	50,227	131,455	132,504

SLO County Cost Allocation Plan
Stepdown Allocation Report
For the Period Ended 06/30/2012

Description	ROADS (245)	PUB FACILITY FEES (247)	CO-WIDE AUTOMATION (266)	ORG EFFECTIVE (275)	COMMUNTIY DEV (290)	PARKS (305)	WILDLIFE (330)	FISH & GAME (331)	CMSP (350)
Restated Costs									
Allocated Indirect Costs									
001 - BLDG USE	1,765	0	0	0	0	140,066	0	70	11,364
002 - EQUIP USE	0	0	0	0	0	2,163	0	0	0
104 - CO. ADMIN	74,896	0	3,275	(21,113)	3,396	32,038	0	53	17,055
105 - RISK MGMT	12,243	0	0	95	0	9,201	0	9	1,428
107 - AUD-CONT	142,363	0	6,148	5,317	6,029	112,738	0	208	40,574
108 - TREASURER	5,948	0	220	1,309	50	16,193	0	59	33,462
111 - CO COUNSEL	0	881	0	0	8,645	0	0	0	0
112 - PERSONNEL	0	0	0	923	0	35,987	0	0	11,073
113 - GENL SRVCS	11,807	0	0	0	0	187,893	0	0	(1,027)
114 - ITD	9,992	0	(85,648)	725	4,400	2,037	(36)	30	4,497
200 - MAINT PROJ	0	0	0	0	0	14,822	0	0	0
Total Indirect Costs	259,014	881	(76,005)	(12,744)	22,520	553,138	(36)	429	118,426
Roll-Foward Amount	1,989	0	(87,632)	9,254	(8,734)	(179,807)	(123)	(110)	(16,761)
Net Costs	261,003	881	(163,637)	(3,490)	13,786	373,331	(159)	319	101,665
Adjustments	0	0	0	0	0	0	0	0	0
Other Adjustments	0	0	0	0	0	(185,484)	0	0	2,540
Claimable Costs	261,003	881	(163,637)	(3,490)	13,786	187,847	(159)	319	104,205

SLO County Cost Allocation Plan
Stepdown Allocation Report
For the Period Ended 06/30/2012

Description	EMERGENCY MED (351)	CHIP (352)	1ST OFFENDER (375)	LIBRARY (377)	PUBLIC WORKS (405)	REPROGRAPHC (406)	GARAGE (407)	WORK COMP (408)	LIABLTY INS (409)
Restated Costs									
Allocated Indirect Costs									
001 - BLDG USE	0	0	13,210	73,314	59,462	3,515	0	11,886	11,886
002 - EQUIP USE	0	0	386	1,991	0	0	0	0	0
104 - CO. ADMIN	2,245	0	6,713	38,028	40,820	2,370	19,348	12,597	5,523
105 - RISK MGMT	0	0	1,948	(46,750)	(79,687)	(159)	(273)	(5,539)	773
107 - AUD-CONT	4,217	0	19,889	105,811	177,698	7,965	44,456	33,458	10,000
108 - TREASURER	1,511	0	1,625	8,447	27,729	1,676	3,579	5,897	181
111 - CO COUNSEL	0	0	0	14,864	188,655	0	0	0	71,962
112 - PERSONNEL	0	0	11,996	71,973	167,015	1,845	11,996	0	0
113 - GENL SRVCS	0	0	353	139,988	53,612	(719)	75,641	10,351	5,182
114 - ITD	(642)	308	564	7,086	20,900	(19)	2,187	1,723	3,373
200 - MAINT PROJ	0	0	0	14,773	22,669	985	0	133	133
Total Indirect Costs	7,331	308	56,684	429,525	678,873	17,459	156,934	70,506	109,013
Roll-Foward Amount	(15,404)	(27,715)	(12,054)	(42,032)	(158,061)	(8,299)	14,338	(104,400)	(70,597)
Net Costs	(8,073)	(27,407)	44,630	387,493	520,812	9,160	171,272	(33,894)	38,416
Adjustments	0	0	0	0	0	0	0	0	0
Other Adjustments	0	0	(207)	(138,484)	(43,879)	719	(75,571)	0	0
Claimable Costs	(8,073)	(27,407)	44,423	249,009	476,933	9,879	95,701	(33,894)	38,416

SLO County Cost Allocation Plan
Stepdown Allocation Report
For the Period Ended 06/30/2012

Description	UNEMP INS (410)	MEDICAL MAL (411)	DENTAL INS (412)	GOLF COURSES (427)	AIR POLL CD (720)	LAW LIBRARY (791)	RETIREMENT (760)	SUPERIOR CT (963)	LAFCO (970)
Restated Costs									
Allocated Indirect Costs									
001 - BLDG USE	0	0	0	0	0	10,923	0	0	0
104 - CO. ADMIN	85	1,145	730	9,729	0	0	0	0	0
105 - RISK MGMT	0	0	0	(3,961)	2,277	1,394	95	0	0
107 - AUD-CONT	205	2,008	1,373	32,493	11,059	2,577	2,461	0	0
108 - TREASURER	30	4	50	4,555	3,234	785	50	0	0
112 - PERSONNEL	0	0	0	11,073	22,146	0	923	0	0
113 - GENL SRVCS	0	0	0	(5,118)	4,369	117	1,117	0	0
114 - ITD	5	156	105	(1,837)	2,666	(5)	5,914	0	0
200 - MAINT PROJ	0	0	0	0	0	1,134	0	0	0
Total Indirect Costs	325	3,313	2,258	46,934	45,751	16,925	10,560	0	0
Roll-Foward Amount	80	825	185	(62,153)	(37,033)	(312)	(15,389)	(51,684)	86
Net Costs	405	4,138	2,443	(15,219)	8,718	16,613	(4,829)	(51,684)	86
Adjustments	0	0	0	0	0	0	0	0	0
Other Adjustments	0	0	0	0	0	0	0	0	0
Claimable Costs	405	4,138	2,443	(15,219)	8,718	16,613	(4,829)	(51,684)	86

SLO County Cost Allocation Plan
Stepdown Allocation Report
For the Period Ended 06/30/2012

Description	AIRPORT (425)	ALL OTHERS (999)	NOT ALLOWED (000)	MAINT PROJ (200)	ITD (114)	GENL SRVCS (113)	PERSONNEL (112)	CO COUNSEL (111)	TREASURER (108)
Restated Costs				2,418,061	12,934,825	11,520,794	1,838,254	3,651,675	1,585,932
Allocated Indirect Costs									
001 - BLDG USE	0	446,444	78,574	0	87,124	60,282	48,349	118,526	80,540
002 - EQUIP USE	0	0	0	0	477,209	4,637	1,343	565	10,354
104 - CO. ADMIN	15,373	8,309	19,355	13,242	62,793	54,512	10,457	18,172	13,978
105 - RISK MGMT	(9,855)	67,899	8,671	0	20,635	21,342	7,800	15,294	11,629
107 - AUD-CONT	59,349	174,279	(5,771)	25,195	139,987	199,443	32,826	41,213	83,740
108 - TREASURER	3,719	250,227	1,415,917	1,063	4,732	19,004	1,414	1,625	1,029
111 - CO COUNSEL	66,488	589,947	92,103	0	7,712	314,124	143,863	0	40,077
112 - PERSONNEL	13,841	0	0	0	68,282	72,896	13,979	18,347	23,590
113 - GENL SRVCS	31,017	2,841,805	58,125	2,008	239,756	289,009	42,259	84,589	57,207
114 - ITD	8,635	142,406	3,582,116	12,788	91,611	273,638	42,157	59,362	112,755
200 - MAINT PROJ	0	287,663	869	0	41,769	3,988	2,283	1,303	885
Total Indirect Costs	188,567	4,808,979	5,249,959						
Roll-Foward Amount	9,057	356,507	(240,647)						
Net Costs	197,624	5,165,486	5,009,312						
Adjustments	0	0	0						
Other Adjustments	(30,553)	0	0						
Claimable Costs	167,071	5,165,486	5,009,312						

SLO County Cost Allocation Plan
Stepdown Allocation Report
For the Period Ended 06/30/2012

Description	AUD-CONT (107)	RISK MGMT (105)	CO. ADMIN (104)	EQUIP USE (002)	BLDG USE (001)	Agency-Wide Total
Restated Costs	3,774,327	859,703	1,613,149	1,779,705	2,700,724	44,677,149
Allocated Indirect Costs						
001 - BLDG USE	135,189	11,886	97,395	0	0	2,700,724
002 - EQUIP USE	559,276	0	685	0	0	1,779,705
104 - CO. ADMIN	22,217	7,475	6,822	0	0	2,009,592
105 - RISK MGMT	18,652	3,590	12,599	0	0	920,294
107 - AUD-CONT	47,355	13,725	26,155	0	0	4,842,856
108 - TREASURER	740	83	325	0	0	2,021,716
111 - CO COUNSEL	13,503	0	97,434	0	0	4,010,671
112 - PERSONNEL	31,453	4,368	7,863	0	0	2,184,984
113 - GENL SRVCS	107,405	7,581	73,314	0	0	12,833,669
114 - ITD	131,253	11,752	73,168	0	0	14,176,435
200 - MAINT PROJ	1,486	131	683	0	0	2,472,357

SLO County Cost Allocation Plan
Reconciliation to Financial Stmts
For the Period Ended 06/30/2012

Total Cost per Financial Statements			46,339,732
Add Allowable Costs Not Included in Financial Statements			
BUILDING USE TOTAL	2,700,724		
EQUIPMENT USE TOTAL	1,779,705		
ANNUAL AUDIT AMOUNT	104,120		
BANK CHARGES	26,129		
Subtotal		4,610,678	
Deduct Unallowable Costs Included in Financial Statements			
Fin Stmt Unallowable Costs REVENUES	(6,273,261)		
Subtotal		(6,273,261)	
Total Adjustments			(1,662,583)
Total Allowable Costs			44,677,149