

County of Mendocino
2 CFR Countywide Cost Allocation Plan
Table of Allocated Costs

Sch.	Central Service Department	C=Cost; T+S=Time & salary study	Description	Basis of Allocation
1	Building Depreciation	C	Capital Building & Improvement depreciation (less exemptions)	Occupied (usable) square footage, by department
2	Equipment, Vehicle, and Other Depreciation	C	Capital equipment & vehicle acquisitions and non-building infrastructure and improvements depreciation (less exemptions)	Directly allocated to non-exempted user departments
3	Other Operating Expenses	C	General County Audited Financials	Directly allocated to Department 1110
		C	Single Audit Component	Number of Major SEFA programs per department
		C	GASB 68 Component of Audit	Directly allocated to Department 1110
1020	Executive Office	T+S	Budget Services	Total (revised) budgeted salaries per department
		T+S	Other General Government	Disallowed; these costs are not included in the CAP
1110	Auditor-Controller Services	T+S	General Accounting	Number of finance (AP/CR/JE/manual check) transaction counts per department
		T+S	Welfare	Directly allocated to Department 5010
		T+S	Retirement, Schools, Special Districts,	Directly allocated to those departments / agencies
		T+S	Budget Services / A-87 Cost Plan	Total (revised) budgeted salaries per department
		T+S	Taxes and Other General Government	Disallowed; these costs are not included in the CAP
		T+S	Operating Expenses	Allocated to categories above based on each categories' percentage of time spent, example: General Accounting is 50%, so 50% of operating expenses will be spread on number of transaction counts
1140	Payroll Admin	T+S	Payroll Administration Services and operating expenses	Number of employee payroll (pay stub) transaction counts per department
1150	Fiscal Services	T+S	Direct Fiscal Services	Directly allocated to user departments
		T+S	Contract Services	Number of contract task counts per department
		T+S	Operating Expenses	Allocated to categories above based on each categories' percentage of time spent, example: Purchasing Services is 50%, so 50% of operating expenses will be spread on number of transactions
1160	Central Services	T+S	Purchasing Services	Number of transaction counts per department
		T+S	Printing Services	Direct-billed costs by user department
		T+S	Mail Room Services	Mail volume (Pitney Bowes) by user department
		T+S	Copier Services	Direct-billed costs by user department
		T+S	Lease Management Services	Number of active leases by department
		T+S	Other Direct Services	Directly allocated to user department
		T+S	Capita asset & building surplus	Disallowed; these costs are not included in the CAP
		T+S	Operating Expenses	Allocated to categories above based on each categories' percentage of time spent, example: Purchasing Services is 50%, so 50% of operating expenses will be spread on number of transactions

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1210	County Counsel	T+S	Office Administrative Services	Directly allocated to user department(s)
		T+S	Counselors Services	Directly allocated to user department(s)
		T+S	Operating Expenses	Allocated to categories above based on each categories' percentage of time spent
1320	Human Resources	T+S	General Recruiting Services	Number of positions flown + new hires per department
		T+S	General Operations Services	Number of employee pay stubs per department
		T+S	Grant and Other Special Projects	Disallowed; these costs are not included in the CAP
		T+S	General Operation Expenses	Allocated to categories above based on each categories' percentage of time spent, example: General Recruiting Services is 50%, so 50% of operating expenses will be spread on number of new hires
1610	Facilities / Buildings & Grounds	T+S	General Admin Services and Expenses	Percentage of Direct Allowable Expenditures
		T+S	CIP Admin Services and Expenses	Disallowed; these costs are not included in the CAP
		T+S	Property Surplus Services and Expenses	Disallowed; these costs are not included in the CAP
		T+S	Direct Building Services	Directly allocated to each building by building time code, then allocated to building user departments based on occupied (usable) square footage
		C	Direct Building Expenses (supplies, repairs, utilities, and non-capital improvement expenses)	Directly allocated to each buildings by building project code, then allocated to building user departments based on occupied (usable) square footage
1620	Fleet / Garage	C	Garage Services and Supplies (repairs, maintenance, and fuel expenses)	Directly allocated to each vehicle by vehicle project code, then allocated to vehicle user departments
1920	Retirement Services	2nd Alloc Costs	Retirement Services	Number of employees and retirees by department
1960	Information Services	T+S	Finance Systems	Number of finance & payroll transaction counts by department
		T+S	Direct Services	Directly allocated to user departments
		T+S	Information Technology Services	Directly allocated to Department 717
		T+S	General Operations	Number of network user ID/profiles per department
		T+S	General Operation Expenses	Allocated to categories above based on each categories' percentage of time spent, example: Operating Support Services is 50%, so 50% of operating expenses will be spread on network user ID/profiles per department