



2 CFR PART 200 COST ALLOCATION PLAN

BOULDER COUNTY, COLORADO

For FY 2021 Based on FY 2019
Actual Expenditures

Table of Contents

Section 1 - Introduction

Section 2 - Certification

Section 3 - Organization Chart

Section 4 - Reading the Cost Allocation Plan

Section 5 - Cost Allocation Reimbursement for Human Services

Section 6 - 2 CFR Part 200 Cost Allocation Plan

Section 1

Introduction

Introduction

The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of Boulder County Colorado (County) based on actual expenditures for fiscal year 2019. The MGT Consulting Group (MGT) prepared these documents at the request of the County.

This Cost Allocation Plan is used by the County to claim indirect costs as charges against grants and contracts (awards). This Cost Allocation Plan is submitted for use by the Colorado Department of Human Services and other State and Federal grantors.

This document is prepared in compliance with 2 CFR Part 200. County personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.

Section 2

Certification

Certificate of Cost Allocation Plan

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

- (1) All costs included in this proposal based on actual costs for the fiscal year ended December 31, 2019 (FY 2019) to establish cost allocations or billings for the fiscal year ending December 31, 2021 (FY 2021) are allowable in accordance with the requirements of 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal 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.

Government Unit: **Boulder County, Colorado**

Signature: 

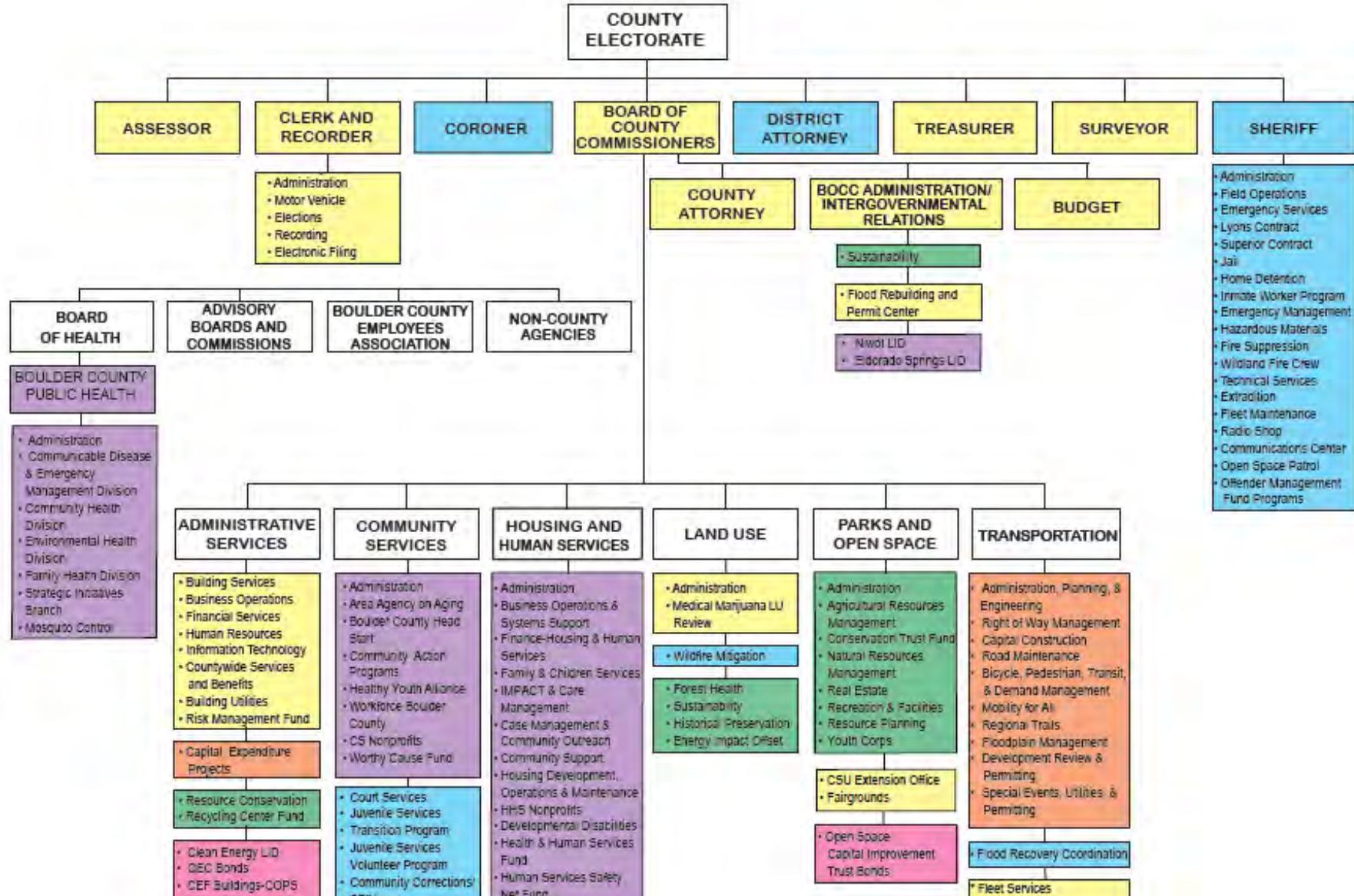
Name of Official: Ramon Farineau

Title: Chief Financial Officer

Date of Execution: 9/30/2020

Section 3

Organization Chart



ORGANIZATIONAL CHART

CONSERVATION/SUSTAINABILITY

DEBT SERVICE

GENERAL GOVERNMENT

HEALTH & HUMAN SERVICES/ECONOMIC DEVELOPMENT

TRANSPORTATION/CAPITAL BUILDING PROJECTS

PUBLIC SAFETY/JUDICIAL

Section 4

Reading the Cost Allocation Plan

Reading the Cost Allocation Plan

Overview

The 2 CFR Part 200 Cost Allocation Plan is a document that distributes, or allocates, County indirect costs. Indirect costs are those costs incurred by County divisions and departments that benefit other County divisions and departments. Examples of indirect costs are accounting, purchasing, human resources and information technology.

The primary purpose for preparing the Cost Allocation Plan is to (1) identify the appropriate division and department indirect costs and (2) calculate corresponding indirect cost rates.

The significant steps involved in preparing the Cost Allocation Plan include the following:

- Identify the County divisions and departments that provide support to other divisions and departments. These divisions and departments are referred to as central service or allocating departments.
- Identify the County divisions and departments that receive support from other divisions and departments. These departments are referred to as grantee or receiving departments.

- Accumulate the allowable actual expenditures of the County divisions and departments that provide support to other divisions and departments.
- Distribute, or allocate, the allowable expenditures of the County divisions and departments that provide support to other County divisions and departments based on available, meaningful, measurable and auditable allocation statistics that match the service provided to the service received.

Process

A double-step down allocation methodology is used to allocate the allowable costs of the central service divisions and departments. This methodology recognizes the cross support provided between central service divisions and departments. For example, accounting supports information technology by providing payroll, paying vouchers and preparing a budget. Information technology, however, also supports accounting by providing software and hardware and by maintaining and administering various applications and systems.

The double-step down methodology requires an initial sequencing of allocating divisions and departments. In the first step of the double-step methodology, allowable costs from central service divisions and departments are allocated in the sequence selected to all Unified Govt divisions, departments and funds; including to other central service divisions and departments. The second step in the double-step down methodology is made to fully account for the cross support provided between central service divisions and departments. Central

service divisions and departments are closed after the second step in the double-step down allocation methodology.

Sections

Table of Contents

The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the pages lists the central service, or allocating, divisions and departments. Each central service division and department is broken down into functions. Functions are the specific services provided by a particular division and department. The middle column lists the allocation base for each corresponding function. The column on the right side of the pages is the applicable page number.

Summary Schedule

The next few pages of the Cost Allocation Plan are the Summary Schedule. The Summary Schedule identifies the total dollar amount allocated from every allocating division and department to every receiving division and department. Allocating divisions and departments are listed down the left column and receiving divisions, departments and funds are listed across the top of each page.

Detail Schedules

The remaining pages of the Cost Allocation Plan are the details schedules for every central service division and department. The detail schedules for each central service division and department is structured in the following format.

Narrative. Lists the division and department name, provides a brief description of the activities performed, identifies the functions and the corresponding allocation base.

Departmental Costs (A). The actual expenditures for that division and department.

Incoming Costs (B). The support costs coming into the division and department from other allocating divisions and departments.

Total Allocated (C). The total amount allocated for that division and department. This amount is found at the end of the Incoming Costs schedule.

Function Allocations. The distribution, or allocation, of the Total Allocated costs by function.

Allocation Summary. The summary of allocated costs by function.

Section 5

Cost Allocation Reimbursement for Human Services

Boulder County

Proposed Cost Allocation Reimbursement for Social Services

Based on FY19 Federal 2 CFR Part 200 Cost Allocation Plan

Department	FY2017	FY2018
1001 Adm Svcs - Administrative Div	-	-
1021 Adm Svcs - Finance Division	350,940	320,647
1201 Cntywide - Organizational Admin	-	-
1020 Adm Svcs - Human Resources Div	399,851	380,424
1202 Cntywide - Org Admin Emp Benefits	76,028	59,245
1204 Cntywide HR Benefits	13,483	13,572
1205 Cntywide Wellness	72,007	48,728
1041 Adm Svcs - IT Admin - Operating	1,321,625	1,544,884
1318 General Admin Software Svcs	538,117	805,347
1013 Adm Svcs - Printing Div	-	4,285
1012 Adm Svcs - Mailing Div	-	3,504
1501 Building Utilities	6,923	7,121
1051 Adm Svcs - IT Security	83,978	97,954
1154 Res Cnsv In-House Svcs	93,592	113,430
1801 County Attorney	405,091	411,117
2020 Budget Office	93,874	81,977
	3,455,508	3,892,234

Calculation of County Reimbursement

(A) Total of Current Year Actual	3,455,508	3,892,234	5,957,865
(B) Total of Two Year Prior Actual	2,981,337	3,462,683	3,455,508
(C) Rollforward (A-B)	474,171	429,551	2,502,357
(D) Other Adjustments	-	-	-
(E) Current Year Fixed (A+C+D)	3,929,679	4,321,785	8,460,222

32% Reimbursement

1,257,497

1,382,971

2,707,271

*Boulder County changed their org structure and chart of accounts in 2019.

Department	FY2019
Depreciation	44,568
10001 ASD BOD Business Ops	-
10003 ASD FIN Financial Services	55,763
10004 ASD RSK Risk Management	5,828
10005 ASD HR Human Resources	653,815
10006 ASD IT Ops	3,118,308
10007 ASD IT Printing Mailing	17,957
10008 ASD BCBS Admin	-
10013 ASD BCBS Custodial	-
10014 ASD BCBS Grounds Maint	-
10015 ASD BCBS Security	63,682
10021 ASD RCD Internal Zero Waste	138,244
18001 CTY CAG General Team	491,128
20007 BOC BUD Budget	1,368,572
	5,957,865

Section 6

Federal 2 CFR 200 Cost Allocation Plan

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Table of Contents

Schedule Description	Allocation Basis Units	Allocation Basis Source	Page #
Table of Contents			1
Summary Schedule			4
Depreciation			23
1 Department Costs			24
1 Incoming Costs			25
1 Equipment Depreciation	Actual Equip Depreciation Cost for the Fiscal Year		26
1 Building Depreciation	Square footage of occupied space		27
1 Allocation Summary			28
10001 ASD BOD Business Ops			29
2 Department Costs			30
2 Incoming Costs			31
2 Administration	Salaries by Dept - ASD Orgs only		33
2 Business Ops All Other	**Not Allocated**		34
2 Allocation Summary			
10003 ASD FIN Financial Svcs			35
3 Department Costs			36
3 Incoming Costs			37
3 Finance	Operating Expenditures by Department		38
3 Cntywide - Organizational Admin	Salaries by Department - Excluding HHS, Grants, BOCC, WFBC		43
3 Insurance	Salaries by Department - GF only		47
3 Financial Services All Other	**Not Allocated**		
3 Allocation Summary			51
10004 ASD RSK Risk Management			56
4 Department Costs			57
4 Incoming Costs			58
4 Risk Management	Operating Expenditures by Department		60
4 Allocation Summary			65
10005 ASD HR Human Resrcs			70
5 Department Costs			71
5 Incoming Costs			72
5 Human Resources	Salaries by Department		74
5 PERA DA	Direct to DA		78
5 Allocation Summary			79
10006 ASD IT Ops			83
6 Department Costs			84

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

6 Incoming Costs	85
6 IT Admin - Ops	87
6 Allocation Summary	89
10007 ASD IT Printing Mailing	 91
7 Department Costs	92
7 Incoming Costs	93
7 Printing	94
7 Allocation Summary	96
10008 ASD BCBS Admin	 98
8 Department Costs	99
8 Incoming Costs	100
8 BCBS Administration	102
8 Utilities	102
8 BCBS Admin - All Other	103
8 Allocation Summary	103
10013 ASD BCBS Custodial	 104
12 Department Costs	105
12 Incoming Costs	106
12 BCBS Custodial	107
12 Allocation Summary	111
10014 ASD BCBS Grounds Maint	 115
13 Department Costs	116
13 Incoming Costs	117
13 Grounds Maintenance	118
13 Allocation Summary	122
10015 ASD BCBS Security	 126
14 Department Costs	127
14 Incoming Costs	128
14 IT Security	129
14 IT Security - All Other	131
14 Allocation Summary	131
10021 ASD RCD Internal Zero Waste	 133
16 Department Costs	134
16 Incoming Costs	135
16 Internal Zero Waste	136
16 Allocation Summary	140
18001 CTY CAG General Team	 144
17 Department Costs	145
17 Incoming Costs	146
17 County Attorney	148

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

17 Allocation Summary	153
20007 BOC BUD Budget	
41 Department Costs	158
41 Incoming Costs	159
41 Countywide Budget	160
41 Health & Medical	162
41 Budget All Other	167
41 Allocation Summary	171
Operating Expenditures by Department	
Salaries by Department	
Not Allocated	

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Summary Schedule

Department	10009 ASD BCBS Design	10010 ASD BCBS Construction	10012 ASD BCBS Systems	10016 ASD RCD BCRC Non-Operational	10018 ASD RCD HMMF	10019 ASD RCD Zero Waste	10020 ASD RCD Transfer Stations	10022 ASD BCBS Utilities	10026 ITD ITE Ops	17000 ASR AAD General
1 Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,558
2 10001 ASD BOD Business Ops	309	0	14,193	0	22,434	1,614	6,407	0	0	0
3 10003 ASD FIN Financial Svcs	87	0	4,017	1	6,530	733	2,056	0	0	62,957
4 10004 ASD RSK Risk Management	1	0	38	0	79	33	42	0	0	558
5 10005 ASD HR Human Resrcs	129	0	5,907	0	9,337	672	2,667	0	0	93,117
6 10006 ASD IT Ops	0	0	0	0	0	0	0	0	0	352,067
7 10007 ASD IT Printing Mailing	0	0	0	0	259	0	35	0	0	18,140
8 10008 ASD BCBS Admin	192	10	9,411	0	0	0	0	0	0	0
12 10013 ASD BCBS Custodial	17	0	788	0	1,245	90	356	0	0	12,415
13 10014 ASD BCBS Grounds Maint	13	0	584	0	923	66	264	0	0	9,207
14 10015 ASD BCBS Security	0	0	0	0	0	0	0	0	0	7,190
16 10021 ASD RCD Internal Zero Waste	27	0	1,249	0	1,974	142	564	0	0	19,689
17 18001 CTY CAG General Team	65	3	3,186	7	6,626	2,793	3,580	2	1	47,025
41 20007 BOC BUD Budget	272	0	12,509	0	19,880	1,586	5,791	0	0	196,978
Total Current Allocations	\$1,111	\$14	\$51,881	\$9	\$69,288	\$7,728	\$21,761	\$2	\$2	\$845,902

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Summary Schedule

Department	17001 ASR AAD Admin	17002 ASR AAD GIS	17003 ASR AAD PI	17004 ASR TEC Technical	17101 ASR APP Residential	17102 ASR APP Commercial	17103 ASR APP Bus Pers Prop	18002 CTY CAH Housing Team	19001 COR CAD Admin	19002 COR CIV Investigation
1 Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 10001 ASD BOD Business Ops	0	0	0	0	0	0	0	0	0	0
3 10003 ASD FIN Financial Svcs	5	1	0	0	0	0	0	21	9,550	5,783
4 10004 ASD RSK Risk Management	1	0	0	0	0	0	0	0	95	51
5 10005 ASD HR Human Resrcs	0	0	0	0	0	0	0	31	13,965	8,560
6 10006 ASD IT Ops	0	0	0	0	0	0	0	0	88,017	0
7 10007 ASD IT Printing Mailing	77	0	0	0	0	0	0	0	1,272	0
8 10008 ASD BCBS Admin	0	0	0	0	0	0	0	0	0	0
12 10013 ASD BCBS Custodial	0	0	0	0	0	0	0	4	1,862	1,141
13 10014 ASD BCBS Grounds Maint	0	0	0	0	0	0	0	3	1,381	846
14 10015 ASD BCBS Security	0	0	0	0	0	0	0	0	1,797	0
16 10021 ASD RCD Internal Zero Waste	0	0	0	0	0	0	0	6	2,953	1,810
17 18001 CTY CAG General Team	44	7	0	0	0	0	0	14	8,005	4,281
41 20007 BOC BUD Budget	3	0	0	0	0	0	0	65	29,604	18,104
Total Current Allocations	\$130	\$8	\$0	\$0	\$0	\$0	\$0	\$143	\$158,500	\$40,576

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Summary Schedule

Department	19003 COR PAT Pathology	20001 BOC COM Commissione rs	20002 BOC BUS Business Ops	20003 BOC ORR Recovery Resiliency	20004 BOC SUS Sustainability	20005 BOC POL Policy	20006 BOC PIO Pub Info	21001 CLK CLA Admin	21002 CLK MVD Motor Vehicle	21003 CLK ELE Elections
1 Depreciation	\$0	\$20,298	\$0	\$0	\$5,409	\$0	\$0	\$0	\$0	\$0
2 10001 ASD BOD Business Ops	0	0	0	0	0	0	0	0	0	0
3 10003 ASD FIN Financial Svcs	1,557	2,625	7	3,162	8,889	21,916	8	9,864	39,655	19,382
4 10004 ASD RSK Risk Management	42	75	1	54	176	224	0	90	374	234
5 10005 ASD HR Human Resrcs	1,862	3,827	0	5,302	14,454	39,658	11	14,543	58,296	27,702
6 10006 ASD IT Ops	0	6,287	0	12,574	56,582	132,025	0	37,721	289,198	125,738
7 10007 ASD IT Printing Mailing	0	110	0	1,084	336	103	0	0	14,624	108,116
8 10008 ASD BCBS Admin	0	0	0	0	0	0	0	0	0	0
12 10013 ASD BCBS Custodial	248	510	0	707	1,927	5,287	1	1,939	7,772	3,693
13 10014 ASD BCBS Grounds Maint	184	378	0	524	1,429	3,921	1	1,438	5,764	2,739
14 10015 ASD BCBS Security	0	128	0	257	1,156	2,696	0	770	5,906	2,568
16 10021 ASD RCD Internal Zero Waste	394	809	0	1,121	3,056	8,385	2	3,075	12,326	5,857
17 18001 CTY CAG General Team	3,562	6,310	59	4,560	14,809	18,860	21	7,618	31,559	19,736
41 20007 BOC BUD Budget	4,115	8,389	4	11,342	31,079	83,814	25	30,783	123,459	58,986
Total Current Allocations	\$11,964	\$49,747	\$70	\$40,687	\$139,301	\$316,890	\$70	\$107,843	\$588,934	\$374,752

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Summary Schedule

Department	21004 CLK REC Recording	22001 CSD CSA Admin	22002 CSD CSI Healthy Youth Alli	22003 CSD CSI Data Evaluation	22004 CSD CSI Homeless Svcs	22005 CSD CSI Grt Oversite	22006 CSD CJS Admin	22007 CSD CJS Juv Assess Ctr	22008 CSD CJS Pretrial Svcs	22009 CSD CJS Bond Commissione rs
1 Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 10001 ASD BOD Business Ops	0	0	0	0	0	0	0	0	0	0
3 10003 ASD FIN Financial Svcs	7,368	18,637	6,353	5	656	1,477	11,875	15,770	8,337	9,092
4 10004 ASD RSK Risk Management	73	168	54	1	6	154	107	135	73	77
5 10005 ASD HR Human Resrcs	10,776	27,524	9,432	0	970	0	17,535	23,404	12,347	13,498
6 10006 ASD IT Ops	56,582	176,034	0	0	0	0	565,822	0	0	0
7 10007 ASD IT Printing Mailing	336	720	4,332	0	0	0	661	197	0	0
8 10008 ASD BCBS Admin	0	0	0	0	0	0	0	0	0	0
12 10013 ASD BCBS Custodial	1,437	3,670	1,258	0	129	0	2,338	3,120	1,646	1,800
13 10014 ASD BCBS Grounds Maint	1,065	2,721	933	0	96	0	1,734	2,314	1,221	1,335
14 10015 ASD BCBS Security	1,156	3,595	0	0	0	0	11,555	0	0	0
16 10021 ASD RCD Internal Zero Waste	2,278	5,820	1,994	0	205	0	3,708	4,949	2,611	2,854
17 18001 CTY CAG General Team	6,172	14,147	4,548	45	495	13,007	9,030	11,344	6,142	6,520
41 20007 BOC BUD Budget	22,844	58,239	19,938	3	2,052	873	37,105	49,476	26,113	28,533
Total Current Allocations	\$110,088	\$311,273	\$48,840	\$53	\$4,609	\$15,512	\$661,470	\$110,708	\$58,490	\$63,709

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Summary Schedule

Department	22010 CSD CJS Restore Communities	22011 CSD CJS Restore Communities	22012 CSD CJS Jail Ed Transition	22013 CSD CJS Volunteer Svcs	22016 AAA Elder Rights	22017 CSD AAA Business Results	22018 CSD AAA Comm Living	22019 CSD AAA Healthy Aging	22020 CSD AAA Admin	22022 CSD WFB Workforce Bldr Cnty
1 Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 10001 ASD BOD Business Ops	0	0	0	0	0	0	0	0	0	0
3 10003 ASD FIN Financial Svcs	4,556	4,179	4,962	1,200	2	28	0	4	14,574	0
4 10004 ASD RSK Risk Management	40	36	43	10	0	0	0	0	137	0
5 10005 ASD HR Human Resrcs	6,746	6,192	7,352	1,782	0	38	0	0	21,436	0
6 10006 ASD IT Ops	0	0	0	0	0	0	0	232,616	0	232,616
7 10007 ASD IT Printing Mailing	0	97	327	0	0	0	0	0	6,550	0
8 10008 ASD BCBS Admin	0	0	0	0	0	0	0	0	0	0
12 10013 ASD BCBS Custodial	899	826	980	238	0	5	0	0	2,858	0
13 10014 ASD BCBS Grounds Maint	667	612	727	176	0	4	0	0	2,120	0
14 10015 ASD BCBS Security	0	0	0	0	0	0	0	4,750	0	4,750
16 10021 ASD RCD Internal Zero Waste	1,426	1,309	1,555	377	0	8	0	0	4,533	0
17 18001 CTY CAG General Team	3,363	3,056	3,631	858	18	38	1	31	11,536	2
41 20007 BOC BUD Budget	14,268	13,094	15,548	3,766	1	82	0	2	45,393	0
Total Current Allocations	\$31,965	\$29,402	\$35,125	\$8,406	\$21	\$202	\$1	\$237,403	\$109,136	\$237,369

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Summary Schedule

Department	22023 CSD HSD HeadStart	22024 CSD CAP Comm Action Program	22025 CSD CJS Adult Program	24001 DAO DAD Admin	24002 DAO DIN Investigation s	24003 DAO RES Restorative Justice	24004 DAO SAU Sex Assault Unit	24005 CAO CPD Consumer Protection	24006 DAO CPD Discovery	24007 DAO CPD Appeals
1 Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 10001 ASD BOD Business Ops	0	0	0	0	0	0	0	0	0	0
3 10003 ASD FIN Financial Svcs	1	1	1,780	103,647	0	0	0	0	0	0
4 10004 ASD RSK Risk Management	0	0	17	960	0	0	0	0	0	0
5 10005 ASD HR Human Resrcs	0	0	2,611	152,741	0	0	0	0	0	0
6 10006 ASD IT Ops	270,337	12,574	0	817,299	0	0	0	0	0	0
7 10007 ASD IT Printing Mailing	0	0	580	2,991	0	0	0	0	0	0
8 10008 ASD BCBS Admin	0	0	0	0	0	0	0	0	0	0
12 10013 ASD BCBS Custodial	0	0	348	20,353	0	0	0	0	0	0
13 10014 ASD BCBS Grounds Maint	0	0	258	15,094	0	0	0	0	0	0
14 10015 ASD BCBS Security	5,521	257	0	16,691	0	0	0	0	0	0
16 10021 ASD RCD Internal Zero Waste	0	0	552	32,278	0	0	0	0	0	0
17 18001 CTY CAG General Team	11	4	1,446	80,926	0	0	0	0	0	0
41 20007 BOC BUD Budget	1	0	5,531	323,182	0	0	0	0	0	0
Total Current Allocations	\$275,872	\$12,836	\$13,123	\$1,566,161	\$0	\$0	\$0	\$0	\$0	\$0

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Summary Schedule

Department	24008 DAO CPD Juvenile	24009 DAO CCT County Court	24010 DAO DCT District Court	24011 DAO VWU Victim Witness	24012 DAO CIU Conviction Integrity	25000 LUD LUA Admin	25100 LUD BLD Inspections	25101 LUD BLD Permitting	25102 LUD BLD Plans Examining	25210 LUD LPL Dev Review
1 Depreciation	\$0	\$0	\$0	\$0	\$0	\$42,730	\$0	\$0	\$0	\$0
2 10001 ASD BOD Business Ops	0	0	0	0	0	0	0	0	0	0
3 10003 ASD FIN Financial Svcs	0	0	6	0	0	59,323	20	0	0	37
4 10004 ASD RSK Risk Management	0	0	1	0	0	526	2	0	0	7
5 10005 ASD HR Human Resrcs	0	0	0	0	0	87,734	0	0	0	(48)
6 10006 ASD IT Ops	0	0	0	0	0	314,346	0	0	0	0
7 10007 ASD IT Printing Mailing	0	0	2,273	0	0	1,772	0	0	0	0
8 10008 ASD BCBS Admin	0	0	0	0	0	0	0	0	0	0
12 10013 ASD BCBS Custodial	0	0	0	0	0	11,697	0	0	0	(6)
13 10014 ASD BCBS Grounds Maint	0	0	0	0	0	8,675	0	0	0	(5)
14 10015 ASD BCBS Security	0	0	0	0	0	6,420	0	0	0	0
16 10021 ASD RCD Internal Zero Waste	0	0	0	0	0	18,551	0	0	0	(10)
17 18001 CTY CAG General Team	0	0	50	0	0	44,354	177	0	0	588
41 20007 BOC BUD Budget	0	0	3	0	0	185,594	12	0	0	(61)
Total Current Allocations	\$0	\$0	\$2,332	\$0	\$0	\$781,721	\$211	\$0	\$0	\$500

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Summary Schedule

Department	25211 LUD LPL Zoning	25212 LUD LPL Compliance	25220 LUD LPL Lng Range	25221 LUD LPL Wildfire Mitigation	25222 LUD LPL Hist Pres	25300 LUD LGS Systems GIS	26001 SUR Surveyors Ofc	27000 POS PDR Admin	27100 POS PAM Admin	27101 POS PAM Rental Houses
1 Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 10001 ASD BOD Business Ops	0	0	0	0	0	0	0	0	0	0
3 10003 ASD FIN Financial Svcs	0	1	1	3,382	47	10	164	6,682	12,455	207
4 10004 ASD RSK Risk Management	0	0	0	33	5	1	4	78	156	20
5 10005 ASD HR Human Resrcs	0	0	0	4,959	0	0	202	9,598	17,721	21
6 10006 ASD IT Ops	0	0	0	0	0	0	0	50,295	69,156	0
7 10007 ASD IT Printing Mailing	0	0	0	523	0	0	0	1,750	94	0
8 10008 ASD BCBS Admin	0	0	0	0	0	0	0	0	0	0
12 10013 ASD BCBS Custodial	0	0	0	661	0	0	27	1,280	2,363	3
13 10014 ASD BCBS Grounds Maint	0	0	0	490	0	0	20	949	1,752	2
14 10015 ASD BCBS Security	0	0	0	0	0	0	0	1,027	1,412	0
16 10021 ASD RCD Internal Zero Waste	0	0	0	1,048	0	0	43	2,029	3,747	5
17 18001 CTY CAG General Team	0	5	8	2,762	410	84	348	6,542	13,121	1,704
41 20007 BOC BUD Budget	0	0	1	10,507	28	6	444	20,417	37,767	159
Total Current Allocations	\$0	\$6	\$10	\$24,366	\$489	\$100	\$1,251	\$100,646	\$159,744	\$2,121

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Summary Schedule

Department	27200 POS AGR Admin	27201 POS AGR Agriculture	27202 POS AGR Water	27300 POS RED Admin	27301 POS RED Acquisitions	27303 POS RED Dispositions	27400 POS RAF Admin	27401 POS RAF Bldg Historic Pres	27402 POS RAF Fairgrounds	27403 POS RAF Grounds
1 Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 10001 ASD BOD Business Ops	0	0	0	0	0	0	0	0	0	0
3 10003 ASD FIN Financial Svcs	14,131	1,957	30	7,620	7	22	30,725	2,945	3,170	2,673
4 10004 ASD RSK Risk Management	181	87	3	64	1	2	261	33	41	34
5 10005 ASD HR Human Resrcs	20,038	1,824	0	11,321	0	0	45,621	4,245	4,494	3,793
6 10006 ASD IT Ops	75,443	6,287	0	44,008	0	0	176,034	18,861	18,861	12,574
7 10007 ASD IT Printing Mailing	27	0	0	0	0	0	0	0	107	51
8 10008 ASD BCBS Admin	0	0	0	0	0	0	0	0	0	0
12 10013 ASD BCBS Custodial	2,672	243	0	1,509	0	0	6,082	566	599	506
13 10014 ASD BCBS Grounds Maint	1,981	180	0	1,119	0	0	4,511	420	444	375
14 10015 ASD BCBS Security	1,541	128	0	899	0	0	3,595	385	385	257
16 10021 ASD RCD Internal Zero Waste	4,237	386	0	2,394	0	0	9,646	898	950	802
17 18001 CTY CAG General Team	15,261	7,292	261	5,423	65	191	21,980	2,799	3,427	2,872
41 20007 BOC BUD Budget	42,732	4,286	18	23,927	4	13	96,435	9,024	9,583	8,089
Total Current Allocations	\$178,243	\$22,669	\$312	\$98,285	\$78	\$228	\$394,889	\$40,176	\$42,061	\$32,026

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Summary Schedule

Department	27404 POS RAF Proj Mgmt Design	27405 POS RAF Shop Fleet	27406 POS RAF Trails	27500 POS RMD Admin	27501 POS RMD Educ and Outreach	27502 POS RMD Forestry	27503 POS RMD Plant Ecology	27504 POS RMD Resource Protection	27505 POS RMD Weeds	27506 POS RMD Wildlife
1 Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 10001 ASD BOD Business Ops	0	0	0	0	0	0	0	0	0	0
3 10003 ASD FIN Financial Svcs	468	17	3,182	42,082	208	834	664	44	1,097	48
4 10004 ASD RSK Risk Management	45	2	34	368	6	18	57	4	17	3
5 10005 ASD HR Human Resrcs	53	0	4,622	62,315	242	1,068	184	13	1,505	28
6 10006 ASD IT Ops	0	0	18,861	245,190	0	6,287	0	0	6,287	0
7 10007 ASD IT Printing Mailing	0	0	0	9,267	81	263	0	0	0	0
8 10008 ASD BCBS Admin	0	0	0	0	0	0	0	0	0	0
12 10013 ASD BCBS Custodial	7	0	616	8,308	32	142	25	2	201	4
13 10014 ASD BCBS Grounds Maint	5	0	457	6,162	24	106	18	1	149	3
14 10015 ASD BCBS Security	0	0	385	5,007	0	128	0	0	128	0
16 10021 ASD RCD Internal Zero Waste	11	0	977	13,176	51	226	39	3	318	6
17 18001 CTY CAG General Team	3,830	151	2,837	31,033	507	1,518	4,841	322	1,458	264
41 20007 BOC BUD Budget	367	10	9,810	131,790	539	2,326	709	48	3,231	77
Total Current Allocations	\$4,787	\$180	\$41,781	\$554,698	\$1,690	\$12,917	\$6,537	\$436	\$14,391	\$433

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Summary Schedule

Department	27600 POS RPL Admin	27601 POS RPL Cultural	27602 POS RPL GIS	27603 POS RPL IT	27604 POS RPL Planning	27700 POS YOU Admin	27800 POS CSU Ext Admin	27801 POS CSU Ext 4H	27802 POS CSU Ext Agriculture	27803 POS CSU Ext Fam Cons Sci
1 Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 10001 ASD BOD Business Ops	0	0	0	0	0	0	0	0	0	0
3 10003 ASD FIN Financial Svcs	14,505	0	169	4	88	11,772	7,153	33	9	14
4 10004 ASD RSK Risk Management	221	0	1	0	6	101	89	3	1	1
5 10005 ASD HR Human Resrcs	20,017	0	251	0	45	17,462	10,182	0	0	0
6 10006 ASD IT Ops	75,443	0	0	0	0	69,156	37,721	0	0	0
7 10007 ASD IT Printing Mailing	0	0	0	0	0	470	277	237	0	138
8 10008 ASD BCBS Admin	0	0	0	0	0	0	0	0	0	0
12 10013 ASD BCBS Custodial	2,669	0	33	0	6	2,328	1,358	0	0	0
13 10014 ASD BCBS Grounds Maint	1,979	0	25	0	4	1,727	1,007	0	0	0
14 10015 ASD BCBS Security	1,541	0	0	0	0	1,412	770	0	0	0
16 10021 ASD RCD Internal Zero Waste	4,232	0	53	0	9	3,692	2,153	0	0	0
17 18001 CTY CAG General Team	18,660	0	120	33	531	8,511	7,510	290	78	126
41 20007 BOC BUD Budget	42,918	0	530	2	129	36,919	21,698	19	5	8
Total Current Allocations	\$182,185	\$0	\$1,182	\$40	\$819	\$153,550	\$89,918	\$582	\$93	\$289

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Summary Schedule

Department	27804 POS CSU Ext Hort Commercial	27805 POS SCU Ext Hort Home	27806 POS CSU Ext Small Acre Nat Res	28001 SHE OPS Admin	28002 SHE OPS Patrol	28003 SHE OPS Detectives	28004 SHE OPS Drug Task Force	28005 SHE OPS Animal Control	28006 SHE OPS Emergency Svcs	28007 SHE OPS Fire Mgmt
1 Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 10001 ASD BOD Business Ops	0	0	0	0	0	0	0	0	0	0
3 10003 ASD FIN Financial Svcs	216	258	2	29,119	117,081	16,545	6,190	3,780	6,398	7,714
4 10004 ASD RSK Risk Management	2	4	0	291	1,043	140	54	40	120	80
5 10005 ASD HR Human Resrcs	311	355	0	42,552	173,095	24,577	9,174	5,490	8,478	11,234
6 10006 ASD IT Ops	0	0	0	308,059	873,881	0	0	0	0	0
7 10007 ASD IT Printing Mailing	0	0	0	1,139	3,085	0	1	0	0	49
8 10008 ASD BCBS Admin	0	0	0	0	0	0	0	0	0	0
12 10013 ASD BCBS Custodial	41	47	0	5,673	23,078	3,277	1,223	732	1,130	1,498
13 10014 ASD BCBS Grounds Maint	31	35	0	4,207	17,115	2,430	907	543	838	1,111
14 10015 ASD BCBS Security	0	0	0	6,291	17,846	0	0	0	0	0
16 10021 ASD RCD Internal Zero Waste	66	75	0	8,997	36,599	5,197	1,940	1,161	1,793	2,375
17 18001 CTY CAG General Team	207	340	20	24,565	87,857	11,783	4,523	3,378	10,145	6,720
41 20007 BOC BUD Budget	661	762	1	90,219	366,190	51,948	19,399	11,653	18,327	23,834
Total Current Allocations	\$1,535	\$1,877	\$24	\$521,111	\$1,716,870	\$115,897	\$43,411	\$26,778	\$47,228	\$54,614

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Summary Schedule

Department	28008 SHE OPS Special Ops	28009 SHE OPS Bomb Squad	28010 SHE OPS SWAT	28011 SHE OPS K9	28012 SHE OPS Civil	28013 SHE OPS Court Security	28014 SHE OPS Reserves	28015 SHE OPS Cadets	28016 SHE OPS Comm Assistance	28017 SHE JAI Admin
1 Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 10001 ASD BOD Business Ops	0	0	0	0	0	0	0	0	0	0
3 10003 ASD FIN Financial Svcs	7,044	107	335	2,621	11,313	9,797	1	2	1,406	94,792
4 10004 ASD RSK Risk Management	59	5	15	24	96	84	0	0	12	830
5 10005 ASD HR Human Resrcs	10,475	97	316	3,869	16,802	14,538	0	0	2,085	140,356
6 10006 ASD IT Ops	0	0	0	0	0	0	0	0	0	25,148
7 10007 ASD IT Printing Mailing	0	0	0	0	0	0	0	0	137	4,739
8 10008 ASD BCBS Admin	0	0	0	0	0	0	0	0	0	0
12 10013 ASD BCBS Custodial	1,397	13	42	516	2,240	1,938	0	0	278	18,713
13 10014 ASD BCBS Grounds Maint	1,036	10	31	383	1,661	1,438	0	0	206	13,878
14 10015 ASD BCBS Security	0	0	0	0	0	0	0	0	0	514
16 10021 ASD RCD Internal Zero Waste	2,215	21	67	818	3,553	3,074	0	0	441	29,677
17 18001 CTY CAG General Team	4,949	411	1,232	2,004	8,066	7,058	10	17	1,016	69,965
41 20007 BOC BUD Budget	22,136	229	740	8,187	35,515	30,735	1	1	4,408	296,844
Total Current Allocations	\$49,310	\$892	\$2,777	\$18,421	\$79,246	\$68,662	\$12	\$21	\$9,989	\$695,456

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Summary Schedule

Department	28018 SHE JAI Ops	28019 SHE JAI Health Svcs	28020 SHE JAI Transports	28021 SHE JAI Alt Sentence	28022 SHE OEM Ops	28023 SHE OEM IMT	28024 SHE SUP Communication Ctr	28025 SHE SUP Computer Sup	28026 SHE SUP Computer Sup	28027 SHE SUP Records
1 Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 10001 ASD BOD Business Ops	0	0	0	0	0	0	0	0	0	0
3 10003 ASD FIN Financial Svcs	95,898	19,097	16,815	10,555	6,960	112	36,541	3,977	7,841	20,279
4 10004 ASD RSK Risk Management	838	212	151	155	70	1	337	46	74	174
5 10005 ASD HR Human Resrcs	142,031	27,583	24,844	14,669	10,162	162	53,849	5,708	11,523	30,085
6 10006 ASD IT Ops	1,395,695	0	0	0	18,861	0	188,607	18,861	37,721	106,878
7 10007 ASD IT Printing Mailing	0	0	0	0	150	0	1	0	0	0
8 10008 ASD BCBS Admin	0	0	0	0	0	0	0	0	0	0
12 10013 ASD BCBS Custodial	18,936	3,678	3,312	1,956	1,355	22	7,179	761	1,536	4,011
13 10014 ASD BCBS Grounds Maint	14,044	2,727	2,457	1,450	1,005	16	5,324	564	1,139	2,975
14 10015 ASD BCBS Security	28,503	0	0	0	385	0	3,852	385	770	2,183
16 10021 ASD RCD Internal Zero Waste	30,031	5,832	5,253	3,102	2,149	34	11,386	1,207	2,437	6,361
17 18001 CTY CAG General Team	70,580	17,869	12,697	13,026	5,922	106	28,366	3,916	6,261	14,650
41 20007 BOC BUD Budget	300,371	58,613	52,565	31,406	21,550	345	113,989	12,145	24,406	63,604
Total Current Allocations	\$2,096,927	\$135,611	\$118,094	\$76,318	\$68,569	\$799	\$449,430	\$47,571	\$93,710	\$251,198

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Summary Schedule

Department	28028 SHE SHA Fleet Maint	28029 SHE SHA Training	28030 SHE SHA Financial Svcs	28031 SHE SHA Personnel	28032 SHE OPS Prop and Evidence	28033 SHE OPS Forensic Lab	28034 SHE JAI Maintenance	28035 SHE JAI Inmate Services	28037 SHE SHA Admin	28038 SHE OPS SRO
1 Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 10001 ASD BOD Business Ops	0	0	0	0	0	0	0	0	0	0
3 10003 ASD FIN Financial Svcs	4,208	5,747	2,614	2,670	1,804	976	2,402	11,046	5,004	3,869
4 10004 ASD RSK Risk Management	48	70	22	27	15	9	23	120	64	32
5 10005 ASD HR Human Resrcs	6,065	8,200	3,880	3,898	2,681	1,435	3,520	15,999	7,104	5,761
6 10006 ASD IT Ops	18,861	0	0	0	0	0	0	0	0	0
7 10007 ASD IT Printing Mailing	0	0	0	0	0	0	0	0	417	0
8 10008 ASD BCBS Admin	0	0	0	0	0	0	0	0	0	0
12 10013 ASD BCBS Custodial	809	1,093	517	520	358	191	469	2,133	947	768
13 10014 ASD BCBS Grounds Maint	600	811	384	385	265	142	348	1,582	702	570
14 10015 ASD BCBS Security	385	0	0	0	0	0	0	0	0	0
16 10021 ASD RCD Internal Zero Waste	1,282	1,734	820	824	567	303	744	3,383	1,502	1,218
17 18001 CTY CAG General Team	4,006	5,926	1,873	2,279	1,280	781	1,974	10,100	5,358	2,679
41 20007 BOC BUD Budget	12,894	17,466	8,203	8,266	5,667	3,039	7,459	33,979	15,146	12,172
Total Current Allocations	\$49,157	\$41,047	\$18,313	\$18,868	\$12,638	\$6,877	\$16,941	\$78,341	\$36,245	\$27,069

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Summary Schedule

Department	30001 TRE TOA Admin	30101 TRE OPR Accounting	30102 TRE OPR Investing Banking	30103 TRE OPR Ops	31001 TRA TAD Admin	31002 TRA DIS Disaster Recovery	31003 TRA ENG Engineering	31004 TRA ENG Traffic	31005 TRA ENG Construction Mgmt	31006 TRA MMD Multimodal
1 Depreciation	\$11,534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 10001 ASD BOD Business Ops	0	0	0	0	0	0	0	0	0	0
3 10003 ASD FIN Financial Svcs	10,310	1,397	889	2,554	26,778	1,915	10,723	917	3,190	3,923
4 10004 ASD RSK Risk Management	99	12	7	23	228	18	90	8	28	54
5 10005 ASD HR Human Resrcs	15,131	2,074	1,323	3,779	39,745	2,812	15,942	1,365	4,729	5,510
6 10006 ASD IT Ops	69,156	0	0	0	56,582	0	81,730	0	0	62,869
7 10007 ASD IT Printing Mailing	8,745	0	0	0	493	0	0	0	0	3,439
8 10008 ASD BCBS Admin	0	0	0	0	0	0	0	0	0	0
12 10013 ASD BCBS Custodial	0	0	0	0	0	0	0	0	0	0
13 10014 ASD BCBS Grounds Maint	0	0	0	0	0	0	0	0	0	0
14 10015 ASD BCBS Security	1,412	0	0	0	1,156	0	1,669	0	0	1,284
16 10021 ASD RCD Internal Zero Waste	3,199	439	280	799	8,404	595	3,371	289	1,000	1,165
17 18001 CTY CAG General Team	8,345	1,003	621	1,901	19,243	1,544	7,562	638	2,324	4,524
41 20007 BOC BUD Budget	32,055	4,385	2,796	7,993	84,020	5,958	33,690	2,884	10,000	11,772
Total Current Allocations	\$159,987	\$9,310	\$5,916	\$17,048	\$236,649	\$12,842	\$154,777	\$6,101	\$21,270	\$94,541

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Summary Schedule

Department	31007 TRA TPL Capital	31008 TRA TPL Right of Way	31009 TRA TPL Waterways	31010 TRA TPL Dev Review	31011 TRA TPL Floodplain	31012 TRA FLT Fleet	31013 TRA TRM Road Maintenance	31015 TRA OPS Operations	45047 HHS HOU Admin	45048 HHS HOU Maint
1 Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 10001 ASD BOD Business Ops	0	0	0	0	0	0	0	0	0	0
3 10003 ASD FIN Financial Svcs	3,312	1,079	1,148	1,315	3,286	0	0	1,790	0	1
4 10004 ASD RSK Risk Management	28	9	10	12	39	0	0	14	0	0
5 10005 ASD HR Human Resrcs	4,921	1,600	1,705	1,942	4,711	0	0	2,670	0	0
6 10006 ASD IT Ops	119,451	0	0	0	0	81,730	333,206	6,287	0	0
7 10007 ASD IT Printing Mailing	0	0	0	0	19	0	0	0	0	0
8 10008 ASD BCBS Admin	0	0	0	0	0	0	0	0	0	0
12 10013 ASD BCBS Custodial	0	0	0	0	0	0	0	0	0	0
13 10014 ASD BCBS Grounds Maint	0	0	0	0	0	0	0	0	0	0
14 10015 ASD BCBS Security	2,439	0	0	0	0	1,669	6,805	128	0	0
16 10021 ASD RCD Internal Zero Waste	1,041	338	361	411	996	0	0	564	0	0
17 18001 CTY CAG General Team	2,349	781	818	1,000	3,267	0	0	1,215	0	5
41 20007 BOC BUD Budget	10,401	3,383	3,604	4,110	10,026	0	0	5,639	0	0
Total Current Allocations	\$143,942	\$7,191	\$7,645	\$8,789	\$22,345	\$83,399	\$340,011	\$18,307	\$0	\$6

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Summary Schedule

Department	F111 Road & Bridge Fund	F112 Social Services Fund	F117 Dedicated Resources Fund	F120 Health & Human Services Fund	F121 Eldorado Springs LID Fund	F124 Offender Management Fund	F126 Parks and Open Space Fund	F129 Debt Service Fund	F134 Public Imprv District Fund	F135 Disaster Recovery Fund
1 Depreciation	\$0	\$44,568	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 10001 ASD BOD Business Ops	0	0	0	0	0	0	0	0	0	0
3 10003 ASD FIN Financial Svcs	52,833	55,763	44,579	12,653	148	12,816	40,846	1,375	144	5,342
4 10004 ASD RSK Risk Management	4,002	5,828	2,565	1,226	15	942	3,525	144	15	558
5 10005 ASD HR Human Resrcs	121,045	653,815	166,780	7,699	0	31,649	59,272	0	0	(4)
6 10006 ASD IT Ops	0	3,118,308	0	37,721	0	0	232,616	0	0	0
7 10007 ASD IT Printing Mailing	2	17,957	10,027	83	0	0	0	0	0	0
8 10008 ASD BCBS Admin	0	0	0	0	0	0	0	0	0	0
12 10013 ASD BCBS Custodial	16,138	0	22,236	0	0	4,220	7,902	0	0	(1)
13 10014 ASD BCBS Grounds Maint	11,969	0	16,491	0	0	3,129	5,861	0	0	(0)
14 10015 ASD BCBS Security	0	63,682	0	770	0	0	4,750	0	0	0
16 10021 ASD RCD Internal Zero Waste	25,594	138,244	35,264	1,628	0	6,692	12,533	0	0	(1)
17 18001 CTY CAG General Team	337,251	491,128	216,161	103,295	1,305	79,392	297,035	12,112	1,273	47,050
41 20007 BOC BUD Budget	274,583	1,368,572	361,654	22,957	88	71,204	143,305	813	85	3,149
Total Current Allocations	\$843,417	\$5,957,867	\$875,756	\$188,032	\$1,556	\$210,045	\$807,645	\$14,444	\$1,518	\$56,094

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Summary Schedule

Department	F141 Capital Expenditure Fund	F162 Public Health Fund	F174 Risk Management Fund	F175 Fleet Services Fund	F182 General Custodial Fund	F198 Housing Authority	F199 Recycling Center Fund	2nd Allocation Orphans	Total
1 Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$151,097
2 10001 ASD BOD Business Ops	0	0	0	0	0	0	0	0	44,957
3 10003 ASD FIN Financial Svcs	15,383	50,038	29,615	6,480	0	0	5,999	0	1,622,985
4 10004 ASD RSK Risk Management	1,086	1,881	2,985	375	0	0	530	0	38,523
5 10005 ASD HR Human Resrcs	41,547	266,670	8,737	24,069	0	0	7,743	0	3,285,882
6 10006 ASD IT Ops	0	1,200,800	0	0	0	0	0	0	13,101,925
7 10007 ASD IT Printing Mailing	67	10,608	91	0	0	0	1,145	0	240,670
8 10008 ASD BCBS Admin	0	0	0	0	0	0	0	0	9,612
12 10013 ASD BCBS Custodial	5,539	35,554	1,165	3,209	0	0	1,032	0	335,222
13 10014 ASD BCBS Grounds Maint	4,108	26,367	864	2,380	0	0	766	0	248,608
14 10015 ASD BCBS Security	0	24,523	0	0	0	0	0	0	267,569
16 10021 ASD RCD Internal Zero Waste	8,785	56,385	1,847	5,089	0	0	1,637	0	694,754
17 18001 CTY CAG General Team	91,521	158,556	251,581	31,603	4	0	44,640	0	3,246,405
41 20007 BOC BUD Budget	92,620	565,708	35,068	52,221	0	0	19,113	0	7,031,885
Total Current Allocations	\$260,655	\$2,397,090	\$331,954	\$125,426	\$5	\$0	\$82,605	\$0	\$30,320,095

Depreciation Nature and Extent of Services

Depreciation is the cost of capital purchases spread over the useful life of the assets purchased. The County maintains actual depreciation records. The Depreciation department includes the following functions.

Equipment Depreciation. Equipment depreciation is allocated based on actual depreciation of equipment owned by each department.

Courthouse Depreciation. Depreciation of the Courthouse is allocated based on square footage of occupied space.

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

A. Department Costs

Dept:1 Depreciation

Description	Amount	General Admin	Equipment Depreciation	Building Depreciation
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>		.00%	.00%	.00%
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Equipment Depreciation	P	540,147	0	540,147
Building Depreciation	P	234,799	0	234,799
Subtotal - Services & Supplies		774,946	0	540,147
Department Cost Total		774,946	0	234,799
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		774,946	0	234,799
General Admin Distribution			0	0
Grand Total		\$774,946	\$540,147	\$234,799

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

B. Incoming Costs - (Default Spread Expense%)

No Indirect Costs

Dept:1 Depreciation

Page Intentionally Left Blank

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Equipment Depreciation Allocations

Dept:1 Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 10001 ASD BOD Business Ops	18,179	3.37%	\$18,179	\$0	\$18,179	\$0	\$18,179
6 10006 ASD IT Ops	280,049	51.85%	280,049	0	280,049	0	280,049
7 10007 ASD IT Printing Mailing	74,015	13.70%	74,015	0	74,015	0	74,015
8 10008 ASD BCBS Admin	121,026	22.41%	121,026	0	121,026	0	121,026
17 18001 CTY CAG General Team	2,310	0.43%	2,310	0	2,310	0	2,310
186 F112 Social Services Fund	44,568	8.25%	44,568	0	44,568	0	44,568
Subtotal	540,147	100.00%	540,147	0	540,147	0	540,147
Direct Bills				0		0	
Total					\$540,147	\$540,147	

Basis Units: Actual Equip Depreciation Cost for the Fiscal Year

Source:

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Building Depreciation Allocations

Dept:1 Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 10001 ASD BOD Business Ops	1,241.50	2.05%	\$4,806	\$0	\$4,806	\$0	\$4,806
3 10003 ASD FIN Financial Svcs	3,610.20	5.95%	13,976	0	13,976	0	13,976
4 10004 ASD RSK Risk Management	438.80	0.72%	1,699	0	1,699	0	1,699
5 10005 ASD HR Human Resrcs	2,160.50	3.56%	8,364	0	8,364	0	8,364
6 10006 ASD IT Ops	12,214.30	20.14%	47,284	0	47,284	0	47,284
7 10007 ASD IT Printing Mailing	3,771.20	6.22%	14,599	0	14,599	0	14,599
8 10008 ASD BCBS Admin	2,420.35	3.99%	9,370	0	9,370	0	9,370
14 10015 ASD BCBS Security	106.40	0.18%	412	0	412	0	412
17 18001 CTY CAG General Team	3,985.00	6.57%	15,427	0	15,427	0	15,427
23 17000 ASR AAD General	6,860.30	11.31%	26,558	0	26,558	0	26,558
35 20001 BOC COM Commissioners	5,243.30	8.64%	20,298	0	20,298	0	20,298
38 20004 BOC SUS Sustainability	1,397.20	2.30%	5,409	0	5,409	0	5,409
41 20007 BOC BUD Budget	3,185.75	5.25%	12,333	0	12,333	0	12,333
80 25000 LUD LUA Admin	11,037.90	18.20%	42,730	0	42,730	0	42,730
165 30001 TRE TOA Admin	2,979.50	4.91%	11,534	0	11,534	0	11,534
Subtotal	60,652.20	100.00%	234,799	0	234,799	0	234,799
Direct Bills					0		0
Total					\$234,799		\$234,799

Basis Units: Square footage of occupied space

Source:

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Allocation Summary

Dept:1 Depreciation

Department	Equipment Depreciation	Building Depreciation	Total
2 10001 ASD BOD Business Ops	\$18,179	\$4,806	\$22,985
3 10003 ASD FIN Financial Svcs	0	13,976	13,976
4 10004 ASD RSK Risk Management	0	1,699	1,699
5 10005 ASD HR Human Resrcs	0	8,364	8,364
6 10006 ASD IT Ops	280,049	47,284	327,333
7 10007 ASD IT Printing Mailing	74,015	14,599	88,614
8 10008 ASD BCBS Admin	121,026	9,370	130,396
14 10015 ASD BCBS Security	0	412	412
17 18001 CTY CAG General Team	2,310	15,427	17,737
23 17000 ASR AAD General	0	26,558	26,558
35 20001 BOC COM Commissioners	0	20,298	20,298
38 20004 BOC SUS Sustainability	0	5,409	5,409
41 20007 BOC BUD Budget	0	12,333	12,333
80 25000 LUD LUA Admin	0	42,730	42,730
165 30001 TRE TOA Admin	0	11,534	11,534
186 F112 Social Services Fund	44,568	0	44,568
Total	\$540,147	\$234,799	\$774,946

**10001 ASD BOD Business Ops
Nature and Extent of Services**

The ASD BOD Business Ops division includes the following functions:

Administration. Costs associated with department supervisory, administrative and monitoring duties are allocated based on the number of FTE's of the divisions administered.

Business Ops All Other. All other costs are not allocated.

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

A. Department Costs

Dept:2 10001 ASD BOD Business Ops

Description		Amount	General Admin	Administratio n	Business Ops All Other
Personnel Costs					
Salaries	S1	1,237,172	0	177,287	1,059,885
Salary % Split			.00%	14.33%	85.67%
Benefits	S	416,460	0	59,679	356,781
Subtotal - Personnel Costs		1,653,632	0	236,965	1,416,667
Services & Supplies Cost					
Operating Supplies	S	90,197	0	12,925	77,272
Maint & Repair Supplies	S	0	0	0	0
Prof/Tech Services	S	3,349,674	0	480,008	2,869,666
Maint, Repair & Utilities Services	S	50	0	7	43
Travel, Training & Misc Exp	S	267,063	0	38,270	228,793
Capital	D	1,266,203	0	0	0
Unallowable	D	11,500	0	0	0
Subtotal - Services & Supplies		4,984,687	0	531,211	3,175,773
Department Cost Total		6,638,319	0	768,176	4,592,440
Adjustments to Cost					
Capital	D	(1,266,203)	0	0	0
Unallowable	D	(11,500)	0	0	0
Subtotal - Adjustments		(1,277,703)	0	0	0
Total Costs After Adjustments		5,360,616	0	768,176	4,592,440
General Admin Distribution			0	0	0
Grand Total		\$5,360,616		\$768,176	\$4,592,440
					not allocated

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:2 10001 ASD BOD Business Ops

Department	First Incoming	Second Incoming	Administratio n	Business Ops All Other
1 Equipment Depreciation	\$18,179	\$0	\$2,605	\$15,574
1 Building Depreciation	4,806	0	689	4,117
Subtotal - Depreciation	22,985	0	3,294	19,691
2 Administration	0	74,256	10,641	63,615
Subtotal - 10001 ASD BOD Business C	0	74,256	10,641	63,615
3 Finance	0	5,293	759	4,535
3 Cntywide - Organizational Admin	0	3,604	516	3,088
3 Insurance	0	16,415	2,352	14,063
Subtotal - 10003 ASD FIN Financial Sv	0	25,313	3,627	21,686
4 Risk Management	0	251	36	215
Subtotal - 10004 ASD RSK Risk Manaq	0	251	36	215
5 Human Resources	0	30,771	4,409	26,361
Subtotal - 10005 ASD HR Human Resr	0	30,771	4,409	26,361
6 IT Admin - Ops	0	53,143	7,615	45,528
Subtotal - 10006 ASD IT Ops	0	53,143	7,615	45,528
7 Printing	0	1,281	184	1,097
Subtotal - 10007 ASD IT Printing Mailin	0	1,281	184	1,097
12 BCBS Custodial	0	2,527	362	2,165
Subtotal - 10013 ASD BCBS Custodial	0	2,527	362	2,165
13 Grounds Maintenance	0	1,885	270	1,615
Subtotal - 10014 ASD BCBS Grounds I	0	1,885	270	1,615
14 IT Security	0	1,087	156	931
Subtotal - 10015 ASD BCBS Security	0	1,087	156	931
16 Internal Zero Waste	0	6,623	949	5,674
Subtotal - 10021 ASD RCD Internal Ze	0	6,623	949	5,674
17 County Attorney	0	48,406	6,937	41,469

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:2 10001 ASD BOD Business Ops

Department	First Incoming	Second Incoming	Administratio n	Business Ops All Other
Subtotal - 18001 CTY CAG General Te	\$0	\$48,406	\$6,937	\$41,469
41 Countywide Budget	0	3,261	467	2,793
41 Health & Medical	0	68,524	9,819	58,704
Subtotal - 20007 BOC BUD Budget	0	71,785	10,287	61,498
Total Incoming	22,985	317,326	48,767	291,545
C. Total Allocated		\$5,700,927	\$816,943	\$4,883,984
		14.33%	85.67%	

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Administration Allocations

Dept:2 10001 ASD BOD Business Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 10001 ASD BOD Business Ops	1,237,172.07	9.63%	\$74,256	\$0	\$74,256	\$0	\$74,256
3 10003 ASD FIN Financial Svcs	502,855.51	3.91%	30,182	0	30,182	1,968	32,150
4 10004 ASD RSK Risk Management	12,545.71	0.10%	753	0	753	49	802
5 10005 ASD HR Human Resrcs	1,198,270.98	9.32%	71,921	0	71,921	4,691	76,611
6 10006 ASD IT Ops	5,044,932.66	39.25%	302,799	0	302,799	19,749	322,548
7 10007 ASD IT Printing Mailing	73,800.77	0.57%	4,430	0	4,430	289	4,718
8 10008 ASD BCBS Admin	567,531.22	4.42%	34,063	0	34,063	2,222	36,285
9 10009 ASD BCBS Design	4,833.73	0.04%	290	0	290	19	309
11 10012 ASD BCBS Systems	221,988.58	1.73%	13,324	0	13,324	869	14,193
12 10013 ASD BCBS Custodial	1,673,777.25	13.02%	100,461	0	100,461	6,552	107,013
13 10014 ASD BCBS Grounds Maint	1,165,767.37	9.07%	69,970	0	69,970	4,563	74,533
14 10015 ASD BCBS Security	411,017.84	3.20%	24,669	0	24,669	1,609	26,278
16 10021 ASD RCD Internal Zero Waste	262,613.28	2.04%	15,762	0	15,762	1,028	16,790
18 10018 ASD RCD HMMF	350,892.46	2.73%	21,061	0	21,061	1,374	22,434
19 10019 ASD RCD Zero Waste	25,242.00	0.20%	1,515	0	1,515	99	1,614
20 10020 ASD RCD Transfer Stations	100,212.14	0.78%	6,015	0	6,015	392	6,407
Subtotal	12,853,453.57	100.00%	771,470	0	771,470	45,473	816,943
Direct Bills					0		0
Total					\$771,470	\$816,943	

Basis Units: Salaries by Dept - ASD Orgs only

Source:

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Allocation Summary

Dept:2 10001 ASD BOD Business Ops

Department	Administratio n	Business Ops All Other	Total
2 10001 ASD BOD Business Ops	\$74,256	\$0	\$74,256
3 10003 ASD FIN Financial Svcs	32,150	0	32,150
4 10004 ASD RSK Risk Management	802	0	802
5 10005 ASD HR Human Resrcs	76,611	0	76,611
6 10006 ASD IT Ops	322,548	0	322,548
7 10007 ASD IT Printing Mailing	4,718	0	4,718
8 10008 ASD BCBS Admin	36,285	0	36,285
9 10009 ASD BCBS Design	309	0	309
11 10012 ASD BCBS Systems	14,193	0	14,193
12 10013 ASD BCBS Custodial	107,013	0	107,013
13 10014 ASD BCBS Grounds Maint	74,533	0	74,533
14 10015 ASD BCBS Security	26,278	0	26,278
16 10021 ASD RCD Internal Zero Waste	16,790	0	16,790
18 10018 ASD RCD HMMF	22,434	0	22,434
19 10019 ASD RCD Zero Waste	1,614	0	1,614
20 10020 ASD RCD Transfer Stations	6,407	0	6,407
Total	\$816,943	\$0	\$816,943

10003 ASD FIN Financial Svcs Nature and Extent of Services

Finance provides countywide services in the following areas: general ledger accounting and financial reporting, accounts payable and receivable, purchasing, grant accounting; capital asset control, and Finance related systems maintenance, training and development. The Finance Division includes the following functions:

Finance. Costs associated with finance are allocated based on operating expenditures by department.

Countywide - Organizational Admin. Costs associated with organizational admin are allocated based on salary totals by department excluding HHS, Grants, BOCC & WFBC.

Insurance. Insurance costs are allocated based on salary totals by department - General Fund only.

Financial Services All Other. All other costs are not allocated.

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

A. Department Costs

Dept:3 10003 ASD FIN Financial Svcs

Description		Amount	General Admin	Finance	Cntywide - Organization al Admin	Insurance	Financial Services All Other
Personnel Costs							
Salaries	S1	502,856	0	243,583	204,461	0	54,811
Salary % Split			.00%	48.44%	40.66%	.00%	10.90%
Benefits	S	163,918	0	79,402	66,649	0	17,867
Subtotal - Personnel Costs		666,774	0	322,985	271,110	0	72,678
Services & Supplies Cost							
Operating Supplies	S	14,628	0	7,086	5,948	0	1,594
Maint & Repair Supplies	S	0	0	0	0	0	0
Prof/Tech Services	S	59,701	0	28,919	24,274	0	6,507
Maint, Repair & Utilities Services	S	1,061	0	514	431	0	116
Travel, Training & Misc Exp	S	8,885	0	4,304	3,613	0	968
Insurance	P	1,200,269	0	0	0	1,200,269	0
Unallowable	D	280	0	0	0	0	0
Subtotal - Services & Supplies		1,284,824	0	40,823	34,266	1,200,269	9,186
Department Cost Total		1,951,598	0	363,808	305,377	1,200,269	81,864
Adjustments to Cost							
Unallowable	D	(280)	0	0	0	0	0
Subtotal - Adjustments		(280)	0	0	0	0	0
Total Costs After Adjustments		1,951,318	0	363,808	305,377	1,200,269	81,864
General Admin Distribution				0	0	0	0
Grand Total		\$1,951,318		\$363,808	\$305,377	\$1,200,269	\$81,864
						not allocated	

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:3 10003 ASD FIN Financial Svcs

Department	First Incoming	Second Incoming	Finance	Cntywide - Organization al Admin	Insurance	Financial Services All Other
1 Building Depreciation	\$13,976	\$0	\$6,770	\$5,683	\$0	\$1,523
Subtotal - Depreciation	13,976	0	6,770	5,683	0	1,523
2 Administration	30,182	1,968	15,573	13,072	0	3,504
Subtotal - 10001 ASD BOD Business C	30,182	1,968	15,573	13,072	0	3,504
3 Finance	0	1,927	933	783	0	210
3 Cntywide - Organizational Admin	0	1,465	710	596	0	160
3 Insurance	0	6,672	3,232	2,713	0	727
Subtotal - 10003 ASD FIN Financial Sv	0	10,064	4,875	4,092	0	1,097
4 Risk Management	0	91	44	37	0	10
Subtotal - 10004 ASD RSK Risk Manaq	0	91	44	37	0	10
5 Human Resources	0	12,507	6,058	5,085	0	1,363
Subtotal - 10005 ASD HR Human Resr	0	12,507	6,058	5,085	0	1,363
7 Printing	0	380	184	154	0	41
Subtotal - 10007 ASD IT Printing Mailin	0	380	184	154	0	41
12 BCBS Custodial	0	1,027	498	418	0	112
Subtotal - 10013 ASD BCBS Custodial	0	1,027	498	418	0	112
13 Grounds Maintenance	0	766	371	311	0	84
Subtotal - 10014 ASD BCBS Grounds I	0	766	371	311	0	84
16 Internal Zero Waste	0	2,692	1,304	1,095	0	293
Subtotal - 10021 ASD RCD Internal Ze	0	2,692	1,304	1,095	0	293
17 County Attorney	0	17,620	8,535	7,164	0	1,921
Subtotal - 18001 CTY CAG General Te	0	17,620	8,535	7,164	0	1,921
41 Countywide Budget	0	1,187	575	483	0	129
41 Health & Medical	0	27,852	13,491	11,325	0	3,036
Subtotal - 20007 BOC BUD Budget	0	29,039	14,066	11,807	0	3,165
Total Incoming	44,158	76,154	58,279	48,919	0	13,114
C. Total Allocated						
	\$2,071,630	\$422,087	\$354,295	\$1,200,269	\$94,978	
	20.37%	17.10%	57.94%	4.58%		

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Finance Allocations

Dept:3 10003 ASD FIN Financial Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 10001 ASD BOD Business Ops	5,360,614.13	1.37%	\$5,293	\$0	\$5,293	\$0	\$5,293
3 10003 ASD FIN Financial Svcs	1,951,316.74	0.50%	1,927	0	1,927	0	1,927
4 10004 ASD RSK Risk Management	15,602.09	0.00%	15	0	15	2	17
5 10005 ASD HR Human Resrcs	3,445,037.50	0.88%	3,402	0	3,402	332	3,734
6 10006 ASD IT Ops	12,653,888.63	3.24%	12,495	0	12,495	1,219	13,715
7 10007 ASD IT Printing Mailing	185,347.38	0.05%	183	0	183	18	201
8 10008 ASD BCBS Admin	3,248,882.98	0.83%	3,208	0	3,208	313	3,521
9 10009 ASD BCBS Design	6,792.45	0.00%	7	0	7	1	7
10 10010 ASD BCBS Construction	351.30	0.00%	0	0	0	0	0
11 10012 ASD BCBS Systems	333,782.48	0.09%	330	0	330	32	362
12 10013 ASD BCBS Custodial	2,587,728.34	0.66%	2,555	0	2,555	249	2,805
13 10014 ASD BCBS Grounds Maint	2,174,941.82	0.56%	2,148	0	2,148	210	2,357
14 10015 ASD BCBS Security	561,457.32	0.14%	554	0	554	54	609
15 10016 ASD RCD BCRC Non-Operator	758.96	0.00%	1	0	1	0	1
16 10021 ASD RCD Internal Zero Waste	548,872.66	0.14%	542	0	542	53	595
17 18001 CTY CAG General Team	3,192,866.24	0.82%	3,153	0	3,153	308	3,460
18 10018 ASD RCD HMMF	694,181.57	0.18%	685	0	685	67	752
19 10019 ASD RCD Zero Waste	292,606.72	0.08%	289	0	289	28	317
20 10020 ASD RCD Transfer Stations	375,038.74	0.10%	370	0	370	36	406
21 10022 ASD BCBS Utilities	173.13	0.00%	0	0	0	0	0
22 10026 ITD ITE Ops	136.51	0.00%	0	0	0	0	0
23 17000 ASR AAD General	4,926,356.77	1.26%	4,865	0	4,865	475	5,339
24 17001 ASR AAD Admin	4,604.61	0.00%	5	0	5	0	5
25 17002 ASR AAD GIS	700.00	0.00%	1	0	1	0	1
31 18002 CTY CAH Housing Team	1,435.74	0.00%	1	0	1	0	2
32 19001 COR CAD Admin	838,556.78	0.21%	828	0	828	81	909
33 19002 COR CIV Investigations	448,519.53	0.11%	443	0	443	43	486
34 19003 COR PAT Pathology	373,106.88	0.10%	368	0	368	36	404
35 20001 BOC COM Commissioners	660,987.24	0.17%	653	0	653	64	716
36 20002 BOC BUS Business Ops	6,166.04	0.00%	6	0	6	1	7
37 20003 BOC ORR Recovery Resiliency	477,726.19	0.12%	472	0	472	46	518
38 20004 BOC SUS Sustainability	1,551,418.31	0.40%	1,532	0	1,532	150	1,681
39 20005 BOC POL Policy	1,975,726.82	0.51%	1,951	0	1,951	190	2,141
40 20006 BOC PIO Pub Info	2,156.62	0.00%	2	0	2	0	2
41 20007 BOC BUD Budget	14,072,634.20	3.61%	13,896	0	13,896	1,356	15,252
42 21001 CLK CLA Admin	798,103.59	0.20%	788	0	788	77	865
43 21002 CLK MVD Motor Vehicle	3,306,132.54	0.85%	3,265	0	3,265	319	3,583
44 21003 CLK ELE Elections	2,067,534.43	0.53%	2,042	0	2,042	199	2,241
45 21004 CLK REC Recording	646,627.21	0.17%	639	0	639	62	701
46 22001 CSD CSA Admin	1,482,044.12	0.38%	1,463	0	1,463	143	1,606
47 22002 CSD CSI Healthy Youth Alli	476,434.63	0.12%	470	0	470	46	516
48 22003 CSD CSI Data Evaluation	4,674.33	0.00%	5	0	5	0	5

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Finance Allocations

Dept:3 10003 ASD FIN Financial Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 22004 CSD CSI Homeless Svcs	51,809.08	0.01%	\$51	\$0	\$51	\$5	\$56
50 22005 CSD CSI Grt Oversite	1,362,664.50	0.35%	1,346	0	1,346	131	1,477
51 22006 CSD CJS Admin	946,018.30	0.24%	934	0	934	91	1,025
52 22007 CSD CJS Juv Assess Ctr	1,188,358.14	0.30%	1,173	0	1,173	115	1,288
53 22008 CSD CJS Pretrial Svcs	643,414.68	0.16%	635	0	635	62	697
54 22009 CSD CJS Bond Commissioners	683,062.71	0.18%	674	0	674	66	740
55 22010 CSD CJS Restore Communities	352,268.90	0.09%	348	0	348	34	382
56 22011 CSD CJS Restore Communities	320,111.96	0.08%	316	0	316	31	347
57 22012 CSD CJS Jail Ed Transition	380,337.00	0.10%	376	0	376	37	412
58 22013 CSD CJS Volunteer Svcs	89,862.43	0.02%	89	0	89	9	97
59 22016 AAA Elder Rights	1,838.55	0.00%	2	0	2	0	2
60 22017 CSD AAA Business Results	3,932.92	0.00%	4	0	4	0	4
61 22018 CSD AAA Comm Living	118.23	0.00%	0	0	0	0	0
62 22019 CSD AAA Healthy Aging	3,236.64	0.00%	3	0	3	0	4
63 22020 CSD AAA Admin	1,208,517.13	0.31%	1,193	0	1,193	116	1,310
64 22022 CSD WFB Workforce Bldr Cnty	200.00	0.00%	0	0	0	0	0
65 22023 CSD HSD HeadStart	1,189.87	0.00%	1	0	1	0	1
66 22024 CSD CAP Comm Action Program	463.70	0.00%	0	0	0	0	1
67 22025 CSD CJS Adult Program	151,440.59	0.04%	150	0	150	15	164
68 24001 DAO DAD Admin	8,477,825.52	2.17%	8,371	0	8,371	817	9,188
75 24008 DAO CPD Juvenile	25.11	0.00%	0	0	0	0	0
77 24010 DAO DCT District Court	5,269.40	0.00%	5	0	5	1	6
80 25000 LUD LUA Admin	4,646,499.43	1.19%	4,588	0	4,588	448	5,036
81 25100 LUD BLD Inspections	18,540.40	0.00%	18	0	18	2	20
84 25210 LUD LPL Dev Review	61,559.40	0.02%	61	0	61	6	67
86 25212 LUD LPL Compliance	494.00	0.00%	0	0	0	0	1
87 25220 LUD LPL Lng Range	863.00	0.00%	1	0	1	0	1
88 25221 LUD LPL Wildfire Mitigation	289,392.34	0.07%	286	0	286	28	314
89 25222 LUD LPL Hist Pres	42,948.23	0.01%	42	0	42	4	47
90 25300 LUD LGS Systems GIS	8,826.50	0.00%	9	0	9	1	10
91 26001 SUR Surveyors Ofc	36,408.89	0.01%	36	0	36	4	39
92 27000 POS PDR Admin	685,289.54	0.18%	677	0	677	66	743
93 27100 POS PAM Admin	1,374,532.93	0.35%	1,357	0	1,357	132	1,490
94 27101 POS PAM Rental Houses	178,521.90	0.05%	176	0	176	17	193
95 27200 POS AGR Admin	1,598,757.71	0.41%	1,579	0	1,579	154	1,733
96 27201 POS AGR Agriculture	763,863.63	0.20%	754	0	754	74	828
97 27202 POS AGR Water	27,385.48	0.01%	27	0	27	3	30
98 27300 POS RED Admin	568,112.84	0.15%	561	0	561	55	616
99 27301 POS RED Acquisitions	6,837.22	0.00%	7	0	7	1	7
100 27303 POS RED Dispositions	20,000.00	0.01%	20	0	20	2	22
101 27400 POS RAF Admin	2,302,642.34	0.59%	2,274	0	2,274	222	2,496
102 27401 POS RAF Bldg Historic Pres	293,272.82	0.08%	290	0	290	28	318

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Finance Allocations

Dept:3 10003 ASD FIN Financial Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 27402 POS RAF Fairgrounds	359,015.62	0.09%	\$355	\$0	\$355	\$35	\$389
104 27403 POS RAF Grounds	300,886.14	0.08%	297	0	297	29	326
105 27404 POS RAF Proj Mgmt Design	401,222.88	0.10%	396	0	396	39	435
106 27405 POS RAF Shop Fleet	15,833.32	0.00%	16	0	16	2	17
107 27406 POS RAF Trails	297,178.17	0.08%	293	0	293	29	322
108 27500 POS RMD Admin	3,250,998.63	0.83%	3,210	0	3,210	313	3,524
109 27501 POS RMD Educ and Outreach	53,107.21	0.01%	52	0	52	5	58
110 27502 POS RMD Forestry	159,077.42	0.04%	157	0	157	15	172
111 27503 POS RMD Plant Ecology	507,191.26	0.13%	501	0	501	49	550
112 27504 POS RMD Resource Protection	33,689.81	0.01%	33	0	33	3	37
113 27505 POS RMD Weeds	152,718.95	0.04%	151	0	151	15	166
114 27506 POS RMD Wildlife	27,689.80	0.01%	27	0	27	3	30
115 27600 POS RPL Admin	1,954,806.67	0.50%	1,930	0	1,930	188	2,119
116 27601 POS RPL Cultural	31.84	0.00%	0	0	0	0	0
117 27602 POS RPL GIS	12,553.88	0.00%	12	0	12	1	14
118 27603 POS RPL IT	3,502.43	0.00%	3	0	3	0	4
119 27604 POS RPL Planning	55,595.05	0.01%	55	0	55	5	60
120 27700 POS YOU Admin	891,589.53	0.23%	880	0	880	86	966
121 27800 POS CSU Ext Admin	786,719.39	0.20%	777	0	777	76	853
122 27801 POS CSU Ext 4H	30,344.28	0.01%	30	0	30	3	33
123 27802 POS CSU Ext Agriculture	8,153.92	0.00%	8	0	8	1	9
124 27803 POS CSU Ext Fam Cons Sci	13,234.21	0.00%	13	0	13	1	14
125 27804 POS CSU Ext Hort Commercial	21,719.18	0.01%	21	0	21	2	24
126 27805 POS SCU Ext Hort Home	35,567.97	0.01%	35	0	35	3	39
127 27806 POS CSU Ext Small Acre Nat R	2,097.82	0.00%	2	0	2	0	2
128 28001 SHE OPS Admin	2,573,403.98	0.66%	2,541	0	2,541	248	2,789
129 28002 SHE OPS Patrol	9,203,934.87	2.36%	9,088	0	9,088	887	9,975
130 28003 SHE OPS Detectives	1,234,382.05	0.32%	1,219	0	1,219	119	1,338
131 28004 SHE OPS Drug Task Force	473,837.55	0.12%	468	0	468	46	514
132 28005 SHE OPS Animal Control	353,930.01	0.09%	349	0	349	34	384
133 28006 SHE OPS Emergency Svcs	1,062,776.56	0.27%	1,049	0	1,049	102	1,152
134 28007 SHE OPS Fire Mgmt	704,020.75	0.18%	695	0	695	68	763
135 28008 SHE OPS Special Ops	518,426.54	0.13%	512	0	512	50	562
136 28009 SHE OPS Bomb Squad	43,039.39	0.01%	42	0	42	4	47
137 28010 SHE OPS SWAT	129,045.92	0.03%	127	0	127	12	140
138 28011 SHE OPS K9	209,931.07	0.05%	207	0	207	20	228
139 28012 SHE OPS Civil	844,965.49	0.22%	834	0	834	81	916
140 28013 SHE OPS Court Security	739,347.12	0.19%	730	0	730	71	801
141 28014 SHE OPS Reserves	1,019.58	0.00%	1	0	1	0	1
142 28015 SHE OPS Cadets	1,809.32	0.00%	2	0	2	0	2
143 28016 SHE OPS Comm Assistance	106,477.70	0.03%	105	0	105	10	115
144 28017 SHE JAI Admin	7,329,585.73	1.88%	7,238	0	7,238	706	7,944

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Finance Allocations

Dept:3 10003 ASD FIN Financial Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 28018 SHE JAI Ops	7,393,987.45	1.90%	\$7,301	\$0	\$7,301	\$713	\$8,014
146 28019 SHE JAI Health Svcs	1,871,989.24	0.48%	1,848	0	1,848	180	2,029
147 28020 SHE JAI Transports	1,330,178.46	0.34%	1,313	0	1,313	128	1,442
148 28021 SHE JAI Alt Sentence	1,364,567.65	0.35%	1,347	0	1,347	132	1,479
149 28022 SHE OEM Ops	620,412.82	0.16%	613	0	613	60	672
150 28023 SHE OEM IMT	11,124.23	0.00%	11	0	11	1	12
151 28024 SHE SUP Communication Ctr	2,971,617.16	0.76%	2,934	0	2,934	286	3,221
152 28025 SHE SUP Computer Sup	410,285.99	0.11%	405	0	405	40	445
153 28026 SHE SUP Computer Sup	655,954.32	0.17%	648	0	648	63	711
154 28027 SHE SUP Records	1,534,696.03	0.39%	1,515	0	1,515	148	1,663
155 28028 SHE SHA Fleet Maint	419,621.21	0.11%	414	0	414	40	455
156 28029 SHE SHA Training	620,811.63	0.16%	613	0	613	60	673
157 28030 SHE SHA Financial Svcs	196,169.78	0.05%	194	0	194	19	213
158 28031 SHE SHA Personnel	238,712.78	0.06%	236	0	236	23	259
159 28032 SHE OPS Prop and Evidence	134,059.98	0.03%	132	0	132	13	145
160 28033 SHE OPS Forensic Lab	81,798.77	0.02%	81	0	81	8	89
161 28034 SHE JAI Maintenance	206,797.32	0.05%	204	0	204	20	224
162 28035 SHE JAI Inmate Services	1,058,052.18	0.27%	1,045	0	1,045	102	1,147
163 28037 SHE SHA Admin	561,341.74	0.14%	554	0	554	54	608
164 28038 SHE OPS SRO	280,623.65	0.07%	277	0	277	27	304
165 30001 TRE TOA Admin	874,201.50	0.22%	863	0	863	84	947
166 30101 TRE OPR Accounting	105,116.02	0.03%	104	0	104	10	114
167 30102 TRE OPR Investing Banking	65,047.89	0.02%	64	0	64	6	71
168 30103 TRE OPR Ops	199,172.45	0.05%	197	0	197	19	216
169 31001 TRA TAD Admin	2,015,893.83	0.52%	1,991	0	1,991	194	2,185
170 31002 TRA DIS Disaster Recovery	161,703.93	0.04%	160	0	160	16	175
171 31003 TRA ENG Engineering	792,215.37	0.20%	782	0	782	76	859
172 31004 TRA ENG Traffic	66,836.43	0.02%	66	0	66	6	72
173 31005 TRA ENG Construction Mgmt	243,466.58	0.06%	240	0	240	23	264
174 31006 TRA MMD Multimodal	473,970.26	0.12%	468	0	468	46	514
175 31007 TRA TPL Capital	246,034.11	0.06%	243	0	243	24	267
176 31008 TRA TPL Right of Way	81,835.18	0.02%	81	0	81	8	89
177 31009 TRA TPL Waterways	85,673.42	0.02%	85	0	85	8	93
178 31010 TRA TPL Dev Review	104,733.64	0.03%	103	0	103	10	114
179 31011 TRA TPL Floodplain	342,294.09	0.09%	338	0	338	33	371
181 31013 TRA TRM Road Maintenance	6.80	0.00%	0	0	0	0	0
182 31015 TRA OPS Operations	127,289.74	0.03%	126	0	126	12	138
184 45048 HHS HOU Maint	538.25	0.00%	1	0	1	0	1
185 F111 Road & Bridge Fund	35,330,493.83	9.06%	34,887	0	34,887	3,405	38,292
186 F112 Social Services Fund	51,450,646.34	13.19%	50,805	0	50,805	4,958	55,763
187 F117 Dedicated Resources Fund	22,645,057.64	5.81%	22,361	0	22,361	2,182	24,543
188 F120 Health & Human Services Fund	10,821,232.38	2.77%	10,685	0	10,685	1,043	11,728

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Finance Allocations

Dept:3 10003 ASD FIN Financial Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
189 F121 Eldorado Springs LID Fund	136,682.35	0.04%	\$135	\$0	\$135	\$13	\$148
190 F124 Offender Management Fund	8,317,114.31	2.13%	8,213	0	8,213	802	9,014
191 F126 Parks and Open Space Fund	31,117,456.14	7.98%	30,727	0	30,727	2,999	33,726
192 F129 Debt Service Fund	1,268,881.76	0.33%	1,253	0	1,253	122	1,375
193 F134 Public Imprv District Fund	133,312.65	0.03%	132	0	132	13	144
194 F135 Disaster Recovery Fund	4,929,017.40	1.26%	4,867	0	4,867	475	5,342
195 F141 Capital Expenditure Fund	9,587,766.54	2.46%	9,467	0	9,467	924	10,391
196 F162 Public Health Fund	16,610,351.85	4.26%	16,402	0	16,402	1,601	18,003
197 F174 Risk Management Fund	26,355,686.21	6.76%	26,025	0	26,025	2,540	28,565
198 F175 Fleet Services Fund	3,310,720.58	0.85%	3,269	0	3,269	319	3,588
199 F182 General Custodial Fund	400.00	0.00%	0	0	0	0	0
200 F198 Housing Authority	0.00	0.00%	0	0	0	0	0
201 F199 Recycling Center Fund	4,676,479.95	1.20%	4,618	0	4,618	451	5,068
Subtotal	390,093,329.05	100.00%	385,198	0	385,198	36,889	422,087
Direct Bills					0		0
Total					\$385,198	\$422,087	

Basis Units: Operating Expenditures by Department

Source:

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Cntywide - Organizational Admin Allocations

Dept:3 10003 ASD FIN Financial Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 10001 ASD BOD Business Ops	1,237,172.07	1.11%	\$3,604	\$0	\$3,604	\$0	\$3,604
3 10003 ASD FIN Financial Svcs	502,855.51	0.45%	1,465	0	1,465	0	1,465
4 10004 ASD RSK Risk Management	12,545.71	0.01%	37	0	37	4	40
5 10005 ASD HR Human Resrcs	1,198,270.98	1.08%	3,491	0	3,491	340	3,830
6 10006 ASD IT Ops	5,044,932.66	4.55%	14,697	0	14,697	1,430	16,127
7 10007 ASD IT Printing Mailing	73,800.77	0.07%	215	0	215	21	236
8 10008 ASD BCBS Admin	567,531.22	0.51%	1,653	0	1,653	161	1,814
9 10009 ASD BCBS Design	4,833.73	0.00%	14	0	14	1	15
11 10012 ASD BCBS Systems	221,988.58	0.20%	647	0	647	63	710
12 10013 ASD BCBS Custodial	1,673,777.25	1.51%	4,876	0	4,876	474	5,350
13 10014 ASD BCBS Grounds Maint	1,165,767.37	1.05%	3,396	0	3,396	330	3,727
14 10015 ASD BCBS Security	411,017.84	0.37%	1,197	0	1,197	116	1,314
16 10021 ASD RCD Internal Zero Waste	262,613.28	0.24%	765	0	765	74	839
17 18001 CTY CAG General Team	2,303,226.14	2.08%	6,710	0	6,710	653	7,363
18 10018 ASD RCD HMMF	350,892.46	0.32%	1,022	0	1,022	99	1,122
19 10019 ASD RCD Zero Waste	25,242.00	0.02%	74	0	74	7	81
20 10020 ASD RCD Transfer Stations	100,212.14	0.09%	292	0	292	28	320
23 17000 ASR AAD General	3,499,385.97	3.15%	10,195	0	10,195	992	11,186
31 18002 CTY CAH Housing Team	1,152.18	0.00%	3	0	3	0	4
32 19001 COR CAD Admin	524,798.64	0.47%	1,529	0	1,529	149	1,678
33 19002 COR CIV Investigations	321,677.13	0.29%	937	0	937	91	1,028
34 19003 COR PAT Pathology	69,979.23	0.06%	204	0	204	20	224
42 21001 CLK CLA Admin	546,540.40	0.49%	1,592	0	1,592	155	1,747
43 21002 CLK MVD Motor Vehicle	2,190,776.29	1.97%	6,382	0	6,382	621	7,003
44 21003 CLK ELE Elections	1,041,053.29	0.94%	3,033	0	3,033	295	3,328
45 21004 CLK REC Recording	404,954.58	0.36%	1,180	0	1,180	115	1,295
46 22001 CSD CSA Admin	1,034,345.29	0.93%	3,013	0	3,013	293	3,306
47 22002 CSD CSI Healthy Youth Alli	354,457.83	0.32%	1,033	0	1,033	100	1,133
49 22004 CSD CSI Homeless Svcs	36,454.07	0.03%	106	0	106	10	117
51 22006 CSD CJS Admin	658,967.31	0.59%	1,920	0	1,920	187	2,106
52 22007 CSD CJS Juv Assess Ctr	879,527.01	0.79%	2,562	0	2,562	249	2,812
53 22008 CSD CJS Pretrial Svcs	464,013.87	0.42%	1,352	0	1,352	132	1,483
54 22009 CSD CJS Bond Commissioners	507,254.38	0.46%	1,478	0	1,478	144	1,622
55 22010 CSD CJS Restore Communities	253,522.23	0.23%	739	0	739	72	810
56 22011 CSD CJS Restore Communities	232,713.49	0.21%	678	0	678	66	744
57 22012 CSD CJS Jail Ed Transition	276,309.08	0.25%	805	0	805	78	883
58 22013 CSD CJS Volunteer Svcs	66,957.20	0.06%	195	0	195	19	214
60 22017 CSD AAA Business Results	1,430.05	0.00%	4	0	4	0	5
63 22020 CSD AAA Admin	805,582.82	0.73%	2,347	0	2,347	228	2,575
67 22025 CSD CJS Adult Program	98,117.19	0.09%	286	0	286	28	314
68 24001 DAO DAD Admin	5,736,870.87	5.17%	16,713	0	16,713	1,626	18,339
80 25000 LUD LUA Admin	3,297,082.16	2.97%	9,605	0	9,605	935	10,540

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Cntywide - Organizational Admin Allocations

Dept:3 10003 ASD FIN Financial Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
84 25210 LUD LPL Dev Review	(1,819.08)	0.00%	\$5	\$0	(\$5)	(\$1)	\$(6)
88 25221 LUD LPL Wildfire Mitigation	186,351.34	0.17%	543	0	543	53	596
91 26001 SUR Surveyors Ofc	7,590.88	0.01%	22	0	22	2	24
92 27000 POS PDR Admin	360,692.41	0.32%	1,051	0	1,051	102	1,153
93 27100 POS PAM Admin	665,974.20	0.60%	1,940	0	1,940	189	2,129
94 27101 POS PAM Rental Houses	805.14	0.00%	2	0	2	0	3
95 27200 POS AGR Admin	753,019.49	0.68%	2,194	0	2,194	213	2,407
96 27201 POS AGR Agriculture	68,546.93	0.06%	200	0	200	19	219
98 27300 POS RED Admin	425,428.93	0.38%	1,239	0	1,239	121	1,360
101 27400 POS RAF Admin	1,714,460.07	1.54%	4,995	0	4,995	486	5,481
102 27401 POS RAF Bldg Historic Pres	159,533.81	0.14%	465	0	465	45	510
103 27402 POS RAF Fairgrounds	168,872.49	0.15%	492	0	492	48	540
104 27403 POS RAF Grounds	142,556.73	0.13%	415	0	415	40	456
105 27404 POS RAF Proj Mgmt Design	1,993.75	0.00%	6	0	6	1	6
107 27406 POS RAF Trails	173,684.99	0.16%	506	0	506	49	555
108 27500 POS RMD Admin	2,341,817.36	2.11%	6,822	0	6,822	664	7,486
109 27501 POS RMD Educ and Outreach	9,108.68	0.01%	27	0	27	3	29
110 27502 POS RMD Forestry	40,154.22	0.04%	117	0	117	11	128
111 27503 POS RMD Plant Ecology	6,926.36	0.01%	20	0	20	2	22
112 27504 POS RMD Resource Protection	480.00	0.00%	1	0	1	0	2
113 27505 POS RMD Weeds	56,563.63	0.05%	165	0	165	16	181
114 27506 POS RMD Wildlife	1,067.70	0.00%	3	0	3	0	3
115 27600 POS RPL Admin	752,254.27	0.68%	2,191	0	2,191	213	2,405
117 27602 POS RPL GIS	9,427.15	0.01%	27	0	27	3	30
119 27604 POS RPL Planning	1,685.29	0.00%	5	0	5	0	5
120 27700 POS YOU Admin	656,246.15	0.59%	1,912	0	1,912	186	2,098
121 27800 POS CSU Ext Admin	382,644.76	0.34%	1,115	0	1,115	108	1,223
125 27804 POS CSU Ext Hort Commercial	11,679.54	0.01%	34	0	34	3	37
126 27805 POS SCU Ext Hort Home	13,347.13	0.01%	39	0	39	4	43
128 28001 SHE OPS Admin	1,599,104.75	1.44%	4,659	0	4,659	453	5,112
129 28002 SHE OPS Patrol	6,504,971.60	5.86%	18,950	0	18,950	1,844	20,794
130 28003 SHE OPS Detectives	923,624.10	0.83%	2,691	0	2,691	262	2,953
131 28004 SHE OPS Drug Task Force	344,765.14	0.31%	1,004	0	1,004	98	1,102
132 28005 SHE OPS Animal Control	206,304.94	0.19%	601	0	601	58	659
133 28006 SHE OPS Emergency Svcs	318,592.43	0.29%	928	0	928	90	1,018
134 28007 SHE OPS Fire Mgmt	422,170.85	0.38%	1,230	0	1,230	120	1,350
135 28008 SHE OPS Special Ops	393,663.50	0.35%	1,147	0	1,147	112	1,258
136 28009 SHE OPS Bomb Squad	3,644.63	0.00%	11	0	11	1	12
137 28010 SHE OPS SWAT	11,864.47	0.01%	35	0	35	3	38
138 28011 SHE OPS K9	145,384.01	0.13%	424	0	424	41	465
139 28012 SHE OPS Civil	631,443.75	0.57%	1,840	0	1,840	179	2,019
140 28013 SHE OPS Court Security	546,360.02	0.49%	1,592	0	1,592	155	1,747

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Cntywide - Organizational Admin Allocations

Dept:3 10003 ASD FIN Financial Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
143 28016 SHE OPS Comm Assistance	78,358.49	0.07%	\$228	\$0	\$228	\$22	\$250
144 28017 SHE JAI Admin	5,274,640.42	4.75%	15,366	0	15,366	1,495	16,861
145 28018 SHE JAI Ops	5,337,577.32	4.81%	15,550	0	15,550	1,513	17,062
146 28019 SHE JAI Health Svcs	1,036,588.69	0.93%	3,020	0	3,020	294	3,314
147 28020 SHE JAI Transports	933,661.00	0.84%	2,720	0	2,720	265	2,985
148 28021 SHE JAI Alt Sentence	551,249.61	0.50%	1,606	0	1,606	156	1,762
149 28022 SHE OEM Ops	381,900.03	0.34%	1,113	0	1,113	108	1,221
150 28023 SHE OEM IMT	6,093.17	0.01%	18	0	18	2	19
151 28024 SHE SUP Communication Ctr	2,023,654.92	1.82%	5,895	0	5,895	574	6,469
152 28025 SHE SUP Computer Sup	214,522.74	0.19%	625	0	625	61	686
153 28026 SHE SUP Computer Sup	433,050.84	0.39%	1,262	0	1,262	123	1,384
154 28027 SHE SUP Records	1,130,591.42	1.02%	3,294	0	3,294	320	3,614
155 28028 SHE SHA Fleet Maint	227,941.43	0.21%	664	0	664	65	729
156 28029 SHE SHA Training	308,163.94	0.28%	898	0	898	87	985
157 28030 SHE SHA Financial Svcs	145,827.74	0.13%	425	0	425	41	466
158 28031 SHE SHA Personnel	146,470.53	0.13%	427	0	427	42	468
159 28032 SHE OPS Prop and Evidence	100,769.28	0.09%	294	0	294	29	322
160 28033 SHE OPS Forensic Lab	53,920.81	0.05%	157	0	157	15	172
161 28034 SHE JAI Maintenance	132,284.25	0.12%	385	0	385	37	423
162 28035 SHE JAI Inmate Services	601,232.82	0.54%	1,752	0	1,752	170	1,922
163 28037 SHE SHA Admin	266,969.92	0.24%	778	0	778	76	853
164 28038 SHE OPS SRO	216,514.01	0.20%	631	0	631	61	692
165 30001 TRE TOA Admin	568,634.37	0.51%	1,657	0	1,657	161	1,818
166 30101 TRE OPR Accounting	77,947.03	0.07%	227	0	227	22	249
167 30102 TRE OPR Investing Banking	49,722.36	0.04%	145	0	145	14	159
168 30103 TRE OPR Ops	142,001.70	0.13%	414	0	414	40	454
169 31001 TRA TAD Admin	1,493,633.57	1.35%	4,351	0	4,351	423	4,775
170 31002 TRA DIS Disaster Recovery	105,691.84	0.10%	308	0	308	30	338
171 31003 TRA ENG Engineering	599,100.47	0.54%	1,745	0	1,745	170	1,915
172 31004 TRA ENG Traffic	51,300.96	0.05%	149	0	149	15	164
173 31005 TRA ENG Construction Mgmt	177,721.82	0.16%	518	0	518	50	568
174 31006 TRA MMD Multimodal	207,062.22	0.19%	603	0	603	59	662
175 31007 TRA TPL Capital	184,946.23	0.17%	539	0	539	52	591
176 31008 TRA TPL Right of Way	60,133.43	0.05%	175	0	175	17	192
177 31009 TRA TPL Waterways	64,075.60	0.06%	187	0	187	18	205
178 31010 TRA TPL Dev Review	72,987.14	0.07%	213	0	213	21	233
179 31011 TRA TPL Floodplain	177,055.82	0.16%	516	0	516	50	566
182 31015 TRA OPS Operations	100,329.67	0.09%	292	0	292	28	321
185 F111 Road & Bridge Fund	4,548,906.51	4.10%	13,252	0	13,252	1,289	14,541
187 F117 Dedicated Resources Fund	6,267,641.07	5.65%	18,259	0	18,259	1,776	20,036
188 F120 Health & Human Services Fund	289,330.03	0.26%	843	0	843	82	925
190 F124 Offender Management Fund	1,189,381.29	1.07%	3,465	0	3,465	337	3,802

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
 9/30/2020

Cntywide - Organizational Admin Allocations

Dept:3 10003 ASD FIN Financial Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
191 F126 Parks and Open Space Fund	2,227,458.92	2.01%	\$6,489	\$0	\$6,489	\$631	\$7,120
194 F135 Disaster Recovery Fund	(147.93)	0.00%	(0)	0	(0)	(0)	(0)
195 F141 Capital Expenditure Fund	1,561,337.24	1.41%	4,549	0	4,549	443	4,991
196 F162 Public Health Fund	10,021,536.18	9.03%	29,195	0	29,195	2,840	32,035
197 F174 Risk Management Fund	328,354.04	0.30%	957	0	957	93	1,050
198 F175 Fleet Services Fund	904,539.32	0.81%	2,635	0	2,635	256	2,892
201 F199 Recycling Center Fund	291,000.75	0.26%	848	0	848	82	930
Subtotal	110,987,255.81	100.00%	323,331	0	323,331	30,964	354,295
Direct Bills					0		0
Total					\$323,331	\$354,295	

Basis Units: Salaries by Department - Excluding HHS, Grants, BOCC, WFBC

Source:

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Insurance Allocations

Dept:3 10003 ASD FIN Financial Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 10001 ASD BOD Business Ops	1,237,172.07	1.37%	\$16,415	\$0	\$16,415	\$0	\$16,415
3 10003 ASD FIN Financial Svcs	502,855.51	0.56%	6,672	0	6,672	0	6,672
4 10004 ASD RSK Risk Management	12,545.71	0.01%	166	0	166	0	166
5 10005 ASD HR Human Resrcs	1,198,270.98	1.32%	15,899	0	15,899	0	15,899
6 10006 ASD IT Ops	5,044,932.66	5.58%	66,939	0	66,939	0	66,939
7 10007 ASD IT Printing Mailing	73,800.77	0.08%	979	0	979	0	979
8 10008 ASD BCBS Admin	567,531.22	0.63%	7,530	0	7,530	0	7,530
9 10009 ASD BCBS Design	4,833.73	0.01%	64	0	64	0	64
11 10012 ASD BCBS Systems	221,988.58	0.25%	2,945	0	2,945	0	2,945
12 10013 ASD BCBS Custodial	1,673,777.25	1.85%	22,209	0	22,209	0	22,209
13 10014 ASD BCBS Grounds Maint	1,165,767.37	1.29%	15,468	0	15,468	0	15,468
14 10015 ASD BCBS Security	411,017.84	0.45%	5,454	0	5,454	0	5,454
16 10021 ASD RCD Internal Zero Waste	262,613.28	0.29%	3,484	0	3,484	0	3,484
17 18001 CTY CAG General Team	2,303,226.14	2.55%	30,560	0	30,560	0	30,560
18 10018 ASD RCD HMMF	350,892.46	0.39%	4,656	0	4,656	0	4,656
19 10019 ASD RCD Zero Waste	25,242.00	0.03%	335	0	335	0	335
20 10020 ASD RCD Transfer Stations	100,212.14	0.11%	1,330	0	1,330	0	1,330
23 17000 ASR AAD General	3,499,385.97	3.87%	46,432	0	46,432	0	46,432
31 18002 CTY CAH Housing Team	1,152.18	0.00%	15	0	15	0	15
32 19001 COR CAD Admin	524,798.64	0.58%	6,963	0	6,963	0	6,963
33 19002 COR CIV Investigations	321,677.13	0.36%	4,268	0	4,268	0	4,268
34 19003 COR PAT Pathology	69,979.23	0.08%	929	0	929	0	929
35 20001 BOC COM Commissioners	143,821.49	0.16%	1,908	0	1,908	0	1,908
37 20003 BOC ORR Recovery Resiliency	199,250.63	0.22%	2,644	0	2,644	0	2,644
38 20004 BOC SUS Sustainability	543,176.24	0.60%	7,207	0	7,207	0	7,207
39 20005 BOC POL Policy	1,490,377.17	1.65%	19,775	0	19,775	0	19,775
40 20006 BOC PIO Pub Info	421.07	0.00%	6	0	6	0	6
41 20007 BOC BUD Budget	4,725,046.78	5.22%	62,694	0	62,694	0	62,694
42 21001 CLK CLA Admin	546,540.40	0.60%	7,252	0	7,252	0	7,252
43 21002 CLK MVD Motor Vehicle	2,190,776.29	2.42%	29,068	0	29,068	0	29,068
44 21003 CLK ELE Elections	1,041,053.29	1.15%	13,813	0	13,813	0	13,813
45 21004 CLK REC Recording	404,954.58	0.45%	5,373	0	5,373	0	5,373
46 22001 CSD CSA Admin	1,034,345.29	1.14%	13,724	0	13,724	0	13,724
47 22002 CSD CSI Healthy Youth Alli	354,457.83	0.39%	4,703	0	4,703	0	4,703
49 22004 CSD CSI Homeless Svcs	36,454.07	0.04%	484	0	484	0	484
51 22006 CSD CJS Admin	658,967.31	0.73%	8,744	0	8,744	0	8,744
52 22007 CSD CJS Juv Assess Ctr	879,527.01	0.97%	11,670	0	11,670	0	11,670
53 22008 CSD CJS Pretrial Svcs	464,013.87	0.51%	6,157	0	6,157	0	6,157
54 22009 CSD CJS Bond Commissioners	507,254.38	0.56%	6,731	0	6,731	0	6,731
55 22010 CSD CJS Restore Communities	253,522.23	0.28%	3,364	0	3,364	0	3,364
56 22011 CSD CJS Restore Communities	232,713.49	0.26%	3,088	0	3,088	0	3,088
57 22012 CSD CJS Jail Ed Transition	276,309.08	0.31%	3,666	0	3,666	0	3,666

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Insurance Allocations

Dept:3 10003 ASD FIN Financial Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58 22013 CSD CJS Volunteer Svcs	66,957.20	0.07%	\$888	\$0	\$888	\$0	\$888
60 22017 CSD AAA Business Results	1,430.05	0.00%	19	0	19	0	19
63 22020 CSD AAA Admin	805,582.82	0.89%	10,689	0	10,689	0	10,689
67 22025 CSD CJS Adult Program	98,117.19	0.11%	1,302	0	1,302	0	1,302
68 24001 DAO DAD Admin	5,736,870.87	6.34%	76,120	0	76,120	0	76,120
80 25000 LUD LUA Admin	3,297,082.16	3.64%	43,747	0	43,747	0	43,747
84 25210 LUD LPL Dev Review	(1,819.08)	0.00%	(24)	0	(24)	0	(24)
88 25221 LUD LPL Wildfire Mitigation	186,351.34	0.21%	2,473	0	2,473	0	2,473
91 26001 SUR Surveyors Ofc	7,590.88	0.01%	101	0	101	0	101
92 27000 POS PDR Admin	360,692.41	0.40%	4,786	0	4,786	0	4,786
93 27100 POS PAM Admin	665,974.20	0.74%	8,836	0	8,836	0	8,836
94 27101 POS PAM Rental Houses	805.14	0.00%	11	0	11	0	11
95 27200 POS AGR Admin	753,019.49	0.83%	9,991	0	9,991	0	9,991
96 27201 POS AGR Agriculture	68,546.93	0.08%	910	0	910	0	910
98 27300 POS RED Admin	425,428.93	0.47%	5,645	0	5,645	0	5,645
101 27400 POS RAF Admin	1,714,460.07	1.90%	22,748	0	22,748	0	22,748
102 27401 POS RAF Bldg Historic Pres	159,533.81	0.18%	2,117	0	2,117	0	2,117
103 27402 POS RAF Fairgrounds	168,872.49	0.19%	2,241	0	2,241	0	2,241
104 27403 POS RAF Grounds	142,556.73	0.16%	1,892	0	1,892	0	1,892
105 27404 POS RAF Proj Mgmt Design	1,993.75	0.00%	26	0	26	0	26
107 27406 POS RAF Trails	173,684.99	0.19%	2,305	0	2,305	0	2,305
108 27500 POS RMD Admin	2,341,817.36	2.59%	31,072	0	31,072	0	31,072
109 27501 POS RMD Educ and Outreach	9,108.68	0.01%	121	0	121	0	121
110 27502 POS RMD Forestry	40,154.22	0.04%	533	0	533	0	533
111 27503 POS RMD Plant Ecology	6,926.36	0.01%	92	0	92	0	92
112 27504 POS RMD Resource Protection	480.00	0.00%	6	0	6	0	6
113 27505 POS RMD Weeds	56,563.63	0.06%	751	0	751	0	751
114 27506 POS RMD Wildlife	1,067.70	0.00%	14	0	14	0	14
115 27600 POS RPL Admin	752,254.27	0.83%	9,981	0	9,981	0	9,981
117 27602 POS RPL GIS	9,427.15	0.01%	125	0	125	0	125
119 27604 POS RPL Planning	1,685.29	0.00%	22	0	22	0	22
120 27700 POS YOU Admin	656,246.15	0.73%	8,707	0	8,707	0	8,707
121 27800 POS CSU Ext Admin	382,644.76	0.42%	5,077	0	5,077	0	5,077
125 27804 POS CSU Ext Hort Commercial	11,679.54	0.01%	155	0	155	0	155
126 27805 POS SCU Ext Hort Home	13,347.13	0.01%	177	0	177	0	177
128 28001 SHE OPS Admin	1,599,104.75	1.77%	21,218	0	21,218	0	21,218
129 28002 SHE OPS Patrol	6,504,971.60	7.19%	86,311	0	86,311	0	86,311
130 28003 SHE OPS Detectives	923,624.10	1.02%	12,255	0	12,255	0	12,255
131 28004 SHE OPS Drug Task Force	344,765.14	0.38%	4,575	0	4,575	0	4,575
132 28005 SHE OPS Animal Control	206,304.94	0.23%	2,737	0	2,737	0	2,737
133 28006 SHE OPS Emergency Svcs	318,592.43	0.35%	4,227	0	4,227	0	4,227
134 28007 SHE OPS Fire Mgmt	422,170.85	0.47%	5,602	0	5,602	0	5,602

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Insurance Allocations

Dept:3 10003 ASD FIN Financial Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
135 28008 SHE OPS Special Ops	393,663.50	0.44%	\$5,223	\$0	\$5,223	\$0	\$5,223
136 28009 SHE OPS Bomb Squad	3,644.63	0.00%	48	0	48	0	48
137 28010 SHE OPS SWAT	11,864.47	0.01%	157	0	157	0	157
138 28011 SHE OPS K9	145,384.01	0.16%	1,929	0	1,929	0	1,929
139 28012 SHE OPS Civil	631,443.75	0.70%	8,378	0	8,378	0	8,378
140 28013 SHE OPS Court Security	546,360.02	0.60%	7,249	0	7,249	0	7,249
143 28016 SHE OPS Comm Assistance	78,358.49	0.09%	1,040	0	1,040	0	1,040
144 28017 SHE JAI Admin	5,274,640.42	5.83%	69,987	0	69,987	0	69,987
145 28018 SHE JAI Ops	5,337,577.32	5.90%	70,822	0	70,822	0	70,822
146 28019 SHE JAI Health Svcs	1,036,588.69	1.15%	13,754	0	13,754	0	13,754
147 28020 SHE JAI Transports	933,661.00	1.03%	12,388	0	12,388	0	12,388
148 28021 SHE JAI Alt Sentence	551,249.61	0.61%	7,314	0	7,314	0	7,314
149 28022 SHE OEM Ops	381,900.03	0.42%	5,067	0	5,067	0	5,067
150 28023 SHE OEM IMT	6,093.17	0.01%	81	0	81	0	81
151 28024 SHE SUP Communication Ctr	2,023,654.92	2.24%	26,851	0	26,851	0	26,851
152 28025 SHE SUP Computer Sup	214,522.74	0.24%	2,846	0	2,846	0	2,846
153 28026 SHE SUP Computer Sup	433,050.84	0.48%	5,746	0	5,746	0	5,746
154 28027 SHE SUP Records	1,130,591.42	1.25%	15,001	0	15,001	0	15,001
155 28028 SHE SHA Fleet Maint	227,941.43	0.25%	3,024	0	3,024	0	3,024
156 28029 SHE SHA Training	308,163.94	0.34%	4,089	0	4,089	0	4,089
157 28030 SHE SHA Financial Svcs	145,827.74	0.16%	1,935	0	1,935	0	1,935
158 28031 SHE SHA Personnel	146,470.53	0.16%	1,943	0	1,943	0	1,943
159 28032 SHE OPS Prop and Evidence	100,769.28	0.11%	1,337	0	1,337	0	1,337
160 28033 SHE OPS Forensic Lab	53,920.81	0.06%	715	0	715	0	715
161 28034 SHE JAI Maintenance	132,284.25	0.15%	1,755	0	1,755	0	1,755
162 28035 SHE JAI Inmate Services	601,232.82	0.66%	7,977	0	7,977	0	7,977
163 28037 SHE SHA Admin	266,969.92	0.30%	3,542	0	3,542	0	3,542
164 28038 SHE OPS SRO	216,514.01	0.24%	2,873	0	2,873	0	2,873
165 30001 TRE TOA Admin	568,634.37	0.63%	7,545	0	7,545	0	7,545
166 30101 TRE OPR Accounting	77,947.03	0.09%	1,034	0	1,034	0	1,034
167 30102 TRE OPR Investing Banking	49,722.36	0.05%	660	0	660	0	660
168 30103 TRE OPR Ops	142,001.70	0.16%	1,884	0	1,884	0	1,884
169 31001 TRA TAD Admin	1,493,633.57	1.65%	19,818	0	19,818	0	19,818
170 31002 TRA DIS Disaster Recovery	105,691.84	0.12%	1,402	0	1,402	0	1,402
171 31003 TRA ENG Engineering	599,100.47	0.66%	7,949	0	7,949	0	7,949
172 31004 TRA ENG Traffic	51,300.96	0.06%	681	0	681	0	681
173 31005 TRA ENG Construction Mgmt	177,721.82	0.20%	2,358	0	2,358	0	2,358
174 31006 TRA MMD Multimodal	207,062.22	0.23%	2,747	0	2,747	0	2,747
175 31007 TRA TPL Capital	184,946.23	0.20%	2,454	0	2,454	0	2,454
176 31008 TRA TPL Right of Way	60,133.43	0.07%	798	0	798	0	798
177 31009 TRA TPL Waterways	64,075.60	0.07%	850	0	850	0	850
178 31010 TRA TPL Dev Review	72,987.14	0.08%	968	0	968	0	968

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
 9/30/2020

Insurance Allocations

Dept:3 10003 ASD FIN Financial Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
179 31011 TRA TPL Floodplain	177,055.82	0.20%	\$2,349	\$0	\$2,349	\$0	\$2,349
182 31015 TRA OPS Operations	100,329.67	0.11%	1,331	0	1,331	0	1,331
Subtotal	90,460,011.77	100.00%	1,200,269	0	1,200,269	0	1,200,269
Direct Bills				0			0
Total				\$1,200,269		\$1,200,269	

Basis Units: Salaries by Department - GF only

Source:

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Allocation Summary

Dept:3 10003 ASD FIN Financial Svcs

Department	Finance	Cntywide - Organization al Admin	Insurance	Financial Services All Other	Total
2 10001 ASD BOD Business Ops	\$5,293	\$3,604	\$16,415	\$0	\$25,313
3 10003 ASD FIN Financial Svcs	1,927	1,465	6,672	0	10,064
4 10004 ASD RSK Risk Management	17	40	166	0	223
5 10005 ASD HR Human Resrcs	3,734	3,830	15,899	0	23,464
6 10006 ASD IT Ops	13,715	16,127	66,939	0	96,780
7 10007 ASD IT Printing Mailing	201	236	979	0	1,416
8 10008 ASD BCBS Admin	3,521	1,814	7,530	0	12,866
9 10009 ASD BCBS Design	7	15	64	0	87
10 10010 ASD BCBS Construction	0	0	0	0	0
11 10012 ASD BCBS Systems	362	710	2,945	0	4,017
12 10013 ASD BCBS Custodial	2,805	5,350	22,209	0	30,364
13 10014 ASD BCBS Grounds Maint	2,357	3,727	15,468	0	21,552
14 10015 ASD BCBS Security	609	1,314	5,454	0	7,376
15 10016 ASD RCD BCRC Non-Operatior	1	0	0	0	1
16 10021 ASD RCD Internal Zero Waste	595	839	3,484	0	4,919
17 18001 CTY CAG General Team	3,460	7,363	30,560	0	41,383
18 10018 ASD RCD HMMF	752	1,122	4,656	0	6,530
19 10019 ASD RCD Zero Waste	317	81	335	0	733
20 10020 ASD RCD Transfer Stations	406	320	1,330	0	2,056
21 10022 ASD BCBS Utilities	0	0	0	0	0
22 10026 ITD ITE Ops	0	0	0	0	0
23 17000 ASR AAD General	5,339	11,186	46,432	0	62,957
24 17001 ASR AAD Admin	5	0	0	0	5
25 17002 ASR AAD GIS	1	0	0	0	1
31 18002 CTY CAH Housing Team	2	4	15	0	21
32 19001 COR CAD Admin	909	1,678	6,963	0	9,550
33 19002 COR CIV Investigations	486	1,028	4,268	0	5,783
34 19003 COR PAT Pathology	404	224	929	0	1,557
35 20001 BOC COM Commissioners	716	0	1,908	0	2,625
36 20002 BOC BUS Business Ops	7	0	0	0	7
37 20003 BOC ORR Recovery Resiliency	518	0	2,644	0	3,162
38 20004 BOC SUS Sustainability	1,681	0	7,207	0	8,889
39 20005 BOC POL Policy	2,141	0	19,775	0	21,916
40 20006 BOC PIO Pub Info	2	0	6	0	8
41 20007 BOC BUD Budget	15,252	0	62,694	0	77,947
42 21001 CLK CLA Admin	865	1,747	7,252	0	9,864
43 21002 CLK MVD Motor Vehicle	3,583	7,003	29,068	0	39,655
44 21003 CLK ELE Elections	2,241	3,328	13,813	0	19,382
45 21004 CLK REC Recording	701	1,295	5,373	0	7,368
46 22001 CSD CSA Admin	1,606	3,306	13,724	0	18,637
47 22002 CSD CSI Healthy Youth Alli	516	1,133	4,703	0	6,353

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Allocation Summary

Dept:3 10003 ASD FIN Financial Svcs

Department	Finance	Cntywide - Organization al Admin	Insurance	Financial Services All Other	Total
48 22003 CSD CSI Data Evaluation	\$5	\$0	\$0	\$0	\$5
49 22004 CSD CSI Homeless Svcs	56	117	484	0	656
50 22005 CSD CSI Grt Oversite	1,477	0	0	0	1,477
51 22006 CSD CJS Admin	1,025	2,106	8,744	0	11,875
52 22007 CSD CJS Juv Assess Ctr	1,288	2,812	11,670	0	15,770
53 22008 CSD CJS Pretrial Svcs	697	1,483	6,157	0	8,337
54 22009 CSD CJS Bond Commissioners	740	1,622	6,731	0	9,092
55 22010 CSD CJS Restore Communities	382	810	3,364	0	4,556
56 22011 CSD CJS Restore Communities	347	744	3,088	0	4,179
57 22012 CSD CJS Jail Ed Transition	412	883	3,666	0	4,962
58 22013 CSD CJS Volunteer Svcs	97	214	888	0	1,200
59 22016 AAA Elder Rights	2	0	0	0	2
60 22017 CSD AAA Business Results	4	5	19	0	28
61 22018 CSD AAA Comm Living	0	0	0	0	0
62 22019 CSD AAA Healthy Aging	4	0	0	0	4
63 22020 CSD AAA Admin	1,310	2,575	10,689	0	14,574
64 22022 CSD WFB Workforce Bldr Cnty	0	0	0	0	0
65 22023 CSD HSD HeadStart	1	0	0	0	1
66 22024 CSD CAP Comm Action Program	1	0	0	0	1
67 22025 CSD CJS Adult Program	164	314	1,302	0	1,780
68 24001 DAO DAD Admin	9,188	18,339	76,120	0	103,647
75 24008 DAO CPD Juvenile	0	0	0	0	0
77 24010 DAO DCT District Court	6	0	0	0	6
80 25000 LUD LUA Admin	5,036	10,540	43,747	0	59,323
81 25100 LUD BLD Inspections	20	0	0	0	20
84 25210 LUD LPL Dev Review	67	(6)	(24)	0	37
86 25212 LUD LPL Compliance	1	0	0	0	1
87 25220 LUD LPL Lng Range	1	0	0	0	1
88 25221 LUD LPL Wildfire Mitigation	314	596	2,473	0	3,382
89 25222 LUD LPL Hist Pres	47	0	0	0	47
90 25300 LUD LGS Systems GIS	10	0	0	0	10
91 26001 SUR Surveyors Ofc	39	24	101	0	164
92 27000 POS PDR Admin	743	1,153	4,786	0	6,682
93 27100 POS PAM Admin	1,490	2,129	8,836	0	12,455
94 27101 POS PAM Rental Houses	193	3	11	0	207
95 27200 POS AGR Admin	1,733	2,407	9,991	0	14,131
96 27201 POS AGR Agriculture	828	219	910	0	1,957
97 27202 POS AGR Water	30	0	0	0	30
98 27300 POS RED Admin	616	1,360	5,645	0	7,620
99 27301 POS RED Acquisitions	7	0	0	0	7
100 27303 POS RED Dispositions	22	0	0	0	22

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Allocation Summary

Dept:3 10003 ASD FIN Financial Svcs

Department	Finance	Cntywide - Organization al Admin	Insurance	Financial Services All Other	Total
101 27400 POS RAF Admin	\$2,496	\$5,481	\$22,748	\$0	\$30,725
102 27401 POS RAF Bldg Historic Pres	318	510	2,117	0	2,945
103 27402 POS RAF Fairgrounds	389	540	2,241	0	3,170
104 27403 POS RAF Grounds	326	456	1,892	0	2,673
105 27404 POS RAF Proj Mgmt Design	435	6	26	0	468
106 27405 POS RAF Shop Fleet	17	0	0	0	17
107 27406 POS RAF Trails	322	555	2,305	0	3,182
108 27500 POS RMD Admin	3,524	7,486	31,072	0	42,082
109 27501 POS RMD Educ and Outreach	58	29	121	0	208
110 27502 POS RMD Forestry	172	128	533	0	834
111 27503 POS RMD Plant Ecology	550	22	92	0	664
112 27504 POS RMD Resource Protection	37	2	6	0	44
113 27505 POS RMD Weeds	166	181	751	0	1,097
114 27506 POS RMD Wildlife	30	3	14	0	48
115 27600 POS RPL Admin	2,119	2,405	9,981	0	14,505
116 27601 POS RPL Cultural	0	0	0	0	0
117 27602 POS RPL GIS	14	30	125	0	169
118 27603 POS RPL IT	4	0	0	0	4
119 27604 POS RPL Planning	60	5	22	0	88
120 27700 POS YOU Admin	966	2,098	8,707	0	11,772
121 27800 POS CSU Ext Admin	853	1,223	5,077	0	7,153
122 27801 POS CSU Ext 4H	33	0	0	0	33
123 27802 POS CSU Ext Agriculture	9	0	0	0	9
124 27803 POS CSU Ext Fam Cons Sci	14	0	0	0	14
125 27804 POS CSU Ext Hort Commercial	24	37	155	0	216
126 27805 POS SCU Ext Hort Home	39	43	177	0	258
127 27806 POS CSU Ext Small Acre Nat R	2	0	0	0	2
128 28001 SHE OPS Admin	2,789	5,112	21,218	0	29,119
129 28002 SHE OPS Patrol	9,975	20,794	86,311	0	117,081
130 28003 SHE OPS Detectives	1,338	2,953	12,255	0	16,545
131 28004 SHE OPS Drug Task Force	514	1,102	4,575	0	6,190
132 28005 SHE OPS Animal Control	384	659	2,737	0	3,780
133 28006 SHE OPS Emergency Svcs	1,152	1,018	4,227	0	6,398
134 28007 SHE OPS Fire Mgmt	763	1,350	5,602	0	7,714
135 28008 SHE OPS Special Ops	562	1,258	5,223	0	7,044
136 28009 SHE OPS Bomb Squad	47	12	48	0	107
137 28010 SHE OPS SWAT	140	38	157	0	335
138 28011 SHE OPS K9	228	465	1,929	0	2,621
139 28012 SHE OPS Civil	916	2,019	8,378	0	11,313
140 28013 SHE OPS Court Security	801	1,747	7,249	0	9,797
141 28014 SHE OPS Reserves	1	0	0	0	1

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Allocation Summary

Dept:3 10003 ASD FIN Financial Svcs

Department	Finance	Cntywide - Organization al Admin	Insurance	Financial Services All Other	Total
142 28015 SHE OPS Cadets	\$2	\$0	\$0	\$0	\$2
143 28016 SHE OPS Comm Assistance	115	250	1,040	0	1,406
144 28017 SHE JAI Admin	7,944	16,861	69,987	0	94,792
145 28018 SHE JAI Ops	8,014	17,062	70,822	0	95,898
146 28019 SHE JAI Health Svcs	2,029	3,314	13,754	0	19,097
147 28020 SHE JAI Transports	1,442	2,985	12,388	0	16,815
148 28021 SHE JAI Alt Sentence	1,479	1,762	7,314	0	10,555
149 28022 SHE OEM Ops	672	1,221	5,067	0	6,960
150 28023 SHE OEM IMT	12	19	81	0	112
151 28024 SHE SUP Communication Ctr	3,221	6,469	26,851	0	36,541
152 28025 SHE SUP Computer Sup	445	686	2,846	0	3,977
153 28026 SHE SUP Computer Sup	711	1,384	5,746	0	7,841
154 28027 SHE SUP Records	1,663	3,614	15,001	0	20,279
155 28028 SHE SHA Fleet Maint	455	729	3,024	0	4,208
156 28029 SHE SHA Training	673	985	4,089	0	5,747
157 28030 SHE SHA Financial Svcs	213	466	1,935	0	2,614
158 28031 SHE SHA Personnel	259	468	1,943	0	2,670
159 28032 SHE OPS Prop and Evidence	145	322	1,337	0	1,804
160 28033 SHE OPS Forensic Lab	89	172	715	0	976
161 28034 SHE JAI Maintenance	224	423	1,755	0	2,402
162 28035 SHE JAI Inmate Services	1,147	1,922	7,977	0	11,046
163 28037 SHE SHA Admin	608	853	3,542	0	5,004
164 28038 SHE OPS SRO	304	692	2,873	0	3,869
165 30001 TRE TOA Admin	947	1,818	7,545	0	10,310
166 30101 TRE OPR Accounting	114	249	1,034	0	1,397
167 30102 TRE OPR Investing Banking	71	159	660	0	889
168 30103 TRE OPR Ops	216	454	1,884	0	2,554
169 31001 TRA TAD Admin	2,185	4,775	19,818	0	26,778
170 31002 TRA DIS Disaster Recovery	175	338	1,402	0	1,915
171 31003 TRA ENG Engineering	859	1,915	7,949	0	10,723
172 31004 TRA ENG Traffic	72	164	681	0	917
173 31005 TRA ENG Construction Mgmt	264	568	2,358	0	3,190
174 31006 TRA MMD Multimodal	514	662	2,747	0	3,923
175 31007 TRA TPL Capital	267	591	2,454	0	3,312
176 31008 TRA TPL Right of Way	89	192	798	0	1,079
177 31009 TRA TPL Waterways	93	205	850	0	1,148
178 31010 TRA TPL Dev Review	114	233	968	0	1,315
179 31011 TRA TPL Floodplain	371	566	2,349	0	3,286
181 31013 TRA TRM Road Maintenance	0	0	0	0	0
182 31015 TRA OPS Operations	138	321	1,331	0	1,790
184 45048 HHS HOU Maint	1	0	0	0	1

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Allocation Summary

Dept:3 10003 ASD FIN Financial Svcs

Department	Finance	Cntywide - Organization al Admin	Insurance	Financial Services All Other	Total
185 F111 Road & Bridge Fund	\$38,292	\$14,541	\$0	\$0	\$52,833
186 F112 Social Services Fund	55,763	0	0	0	55,763
187 F117 Dedicated Resources Fund	24,543	20,036	0	0	44,579
188 F120 Health & Human Services Fund	11,728	925	0	0	12,653
189 F121 Eldorado Springs LID Fund	148	0	0	0	148
190 F124 Offender Management Fund	9,014	3,802	0	0	12,816
191 F126 Parks and Open Space Fund	33,726	7,120	0	0	40,846
192 F129 Debt Service Fund	1,375	0	0	0	1,375
193 F134 Public Imprv District Fund	144	0	0	0	144
194 F135 Disaster Recovery Fund	5,342	(0)	0	0	5,342
195 F141 Capital Expenditure Fund	10,391	4,991	0	0	15,383
196 F162 Public Health Fund	18,003	32,035	0	0	50,038
197 F174 Risk Management Fund	28,565	1,050	0	0	29,615
198 F175 Fleet Services Fund	3,588	2,892	0	0	6,480
199 F182 General Custodial Fund	0	0	0	0	0
200 F198 Housing Authority	0	0	0	0	0
201 F199 Recycling Center Fund	5,068	930	0	0	5,999
Total	\$422,087	\$354,295	\$1,200,269	\$0	\$1,976,652

10004 ASD RSK Risk Management Nature and Extent of Services

The Risk Management Division includes the following function:

Risk Management. Costs associated with Risk management are allocated based on operating expenditures by department.

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

A. Department Costs

Dept:4 10004 ASD RSK Risk Management

Description		Amount	General Admin	Risk Management
Personnel Costs				
Salaries	S1	12,546	0	12,546
<i>Salary % Split</i>			.00%	100.00%
Benefits	S	3,008	0	3,008
Subtotal - Personnel Costs		15,554	0	15,554
Services & Supplies Cost				
Operating Supplies	S	49	0	49
Travel, Training & Misc Exp	S	0	0	0
Subtotal - Services & Supplies		49	0	49
Department Cost Total		15,603	0	15,603
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		15,603	0	15,603
General Admin Distribution			0	0
Grand Total		\$15,603		\$15,603

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:4 10004 ASD RSK Risk Management

Department	First Incoming	Second Incoming	Risk Management
1 Building Depreciation	\$1,699	\$0	\$1,699
Subtotal - Depreciation	1,699	0	1,699
2 Administration	753	49	802
Subtotal - 10001 ASD BOD Business C	753	49	802
3 Finance	15	2	17
3 Cntywide - Organizational Admin	37	4	40
3 Insurance	166	0	166
Subtotal - 10003 ASD FIN Financial Sv	218	5	223
4 Risk Management	0	1	1
Subtotal - 10004 ASD RSK Risk Manaq	0	1	1
5 Human Resources	0	312	312
Subtotal - 10005 ASD HR Human Resr	0	312	312
6 IT Admin - Ops	0	23,619	23,619
Subtotal - 10006 ASD IT Ops	0	23,619	23,619
12 BCBS Custodial	0	26	26
Subtotal - 10013 ASD BCBS Custodial	0	26	26
13 Grounds Maintenance	0	19	19
Subtotal - 10014 ASD BCBS Grounds I	0	19	19
14 IT Security	0	483	483
Subtotal - 10015 ASD BCBS Security	0	483	483
16 Internal Zero Waste	0	67	67
Subtotal - 10021 ASD RCD Internal Ze	0	67	67
17 County Attorney	0	141	141
Subtotal - 18001 CTY CAG General Te	0	141	141
41 Countywide Budget	0	9	9

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:4 10004 ASD RSK Risk Management

Department	First Incoming	Second Incoming	Risk Management
41 Health & Medical	\$0	\$695	\$695
Subtotal - 20007 BOC BUD Budget	0	704	704
Total Incoming	2,670	25,426	28,096
C. Total Allocated		\$43,699	\$43,699
			100.00%

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Risk Management Allocations

Dept:4 10004 ASD RSK Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 10001 ASD BOD Business Ops	5,360,614.13	1.37%	\$251	\$0	\$251	\$0	\$251
3 10003 ASD FIN Financial Svcs	1,951,316.74	0.50%	91	0	91	0	91
4 10004 ASD RSK Risk Management	15,602.09	0.00%	1	0	1	0	1
5 10005 ASD HR Human Resrcs	3,445,037.50	0.88%	161	0	161	229	390
6 10006 ASD IT Ops	12,653,888.63	3.24%	593	0	593	841	1,433
7 10007 ASD IT Printing Mailing	185,347.38	0.05%	9	0	9	12	21
8 10008 ASD BCBS Admin	3,248,882.98	0.83%	152	0	152	216	368
9 10009 ASD BCBS Design	6,792.45	0.00%	0	0	0	0	1
10 10010 ASD BCBS Construction	351.30	0.00%	0	0	0	0	0
11 10012 ASD BCBS Systems	333,782.48	0.09%	16	0	16	22	38
12 10013 ASD BCBS Custodial	2,587,728.34	0.66%	121	0	121	172	293
13 10014 ASD BCBS Grounds Maint	2,174,941.82	0.56%	102	0	102	144	246
14 10015 ASD BCBS Security	561,457.32	0.14%	26	0	26	37	64
15 10016 ASD RCD BCRC Non-Operator	758.96	0.00%	0	0	0	0	0
16 10021 ASD RCD Internal Zero Waste	548,872.66	0.14%	26	0	26	36	62
17 18001 CTY CAG General Team	3,192,866.24	0.82%	150	0	150	212	362
18 10018 ASD RCD HMMF	694,181.57	0.18%	33	0	33	46	79
19 10019 ASD RCD Zero Waste	292,606.72	0.08%	14	0	14	19	33
20 10020 ASD RCD Transfer Stations	375,038.74	0.10%	18	0	18	25	42
21 10022 ASD BCBS Utilities	173.13	0.00%	0	0	0	0	0
22 10026 ITD ITE Ops	136.51	0.00%	0	0	0	0	0
23 17000 ASR AAD General	4,926,356.77	1.26%	231	0	231	327	558
24 17001 ASR AAD Admin	4,604.61	0.00%	0	0	0	0	1
25 17002 ASR AAD GIS	700.00	0.00%	0	0	0	0	0
31 18002 CTY CAH Housing Team	1,435.74	0.00%	0	0	0	0	0
32 19001 COR CAD Admin	838,556.78	0.21%	39	0	39	56	95
33 19002 COR CIV Investigations	448,519.53	0.11%	21	0	21	30	51
34 19003 COR PAT Pathology	373,106.88	0.10%	17	0	17	25	42
35 20001 BOC COM Commissioners	660,987.24	0.17%	31	0	31	44	75
36 20002 BOC BUS Business Ops	6,166.04	0.00%	0	0	0	0	1
37 20003 BOC ORR Recovery Resiliency	477,726.19	0.12%	22	0	22	32	54
38 20004 BOC SUS Sustainability	1,551,418.31	0.40%	73	0	73	103	176
39 20005 BOC POL Policy	1,975,726.82	0.51%	93	0	93	131	224
40 20006 BOC PIO Pub Info	2,156.62	0.00%	0	0	0	0	0
41 20007 BOC BUD Budget	14,072,634.20	3.61%	659	0	659	935	1,594
42 21001 CLK CLA Admin	798,103.59	0.20%	37	0	37	53	90
43 21002 CLK MVD Motor Vehicle	3,306,132.54	0.85%	155	0	155	220	374
44 21003 CLK ELE Elections	2,067,534.43	0.53%	97	0	97	137	234
45 21004 CLK REC Recording	646,627.21	0.17%	30	0	30	43	73
46 22001 CSD CSA Admin	1,482,044.12	0.38%	69	0	69	98	168
47 22002 CSD CSI Healthy Youth Alli	476,434.63	0.12%	22	0	22	32	54
48 22003 CSD CSI Data Evaluation	4,674.33	0.00%	0	0	0	0	1

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Risk Management Allocations

Dept:4 10004 ASD RSK Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 22004 CSD CSI Homeless Svcs	51,809.08	0.01%	\$2	\$0	\$2	\$3	\$6
50 22005 CSD CSI Grt Oversite	1,362,664.50	0.35%	64	0	64	91	154
51 22006 CSD CJS Admin	946,018.30	0.24%	44	0	44	63	107
52 22007 CSD CJS Juv Assess Ctr	1,188,358.14	0.30%	56	0	56	79	135
53 22008 CSD CJS Pretrial Svcs	643,414.68	0.16%	30	0	30	43	73
54 22009 CSD CJS Bond Commissioners	683,062.71	0.18%	32	0	32	45	77
55 22010 CSD CJS Restore Communities	352,268.90	0.09%	17	0	17	23	40
56 22011 CSD CJS Restore Communities	320,111.96	0.08%	15	0	15	21	36
57 22012 CSD CJS Jail Ed Transition	380,337.00	0.10%	18	0	18	25	43
58 22013 CSD CJS Volunteer Svcs	89,862.43	0.02%	4	0	4	6	10
59 22016 AAA Elder Rights	1,838.55	0.00%	0	0	0	0	0
60 22017 CSD AAA Business Results	3,932.92	0.00%	0	0	0	0	0
61 22018 CSD AAA Comm Living	118.23	0.00%	0	0	0	0	0
62 22019 CSD AAA Healthy Aging	3,236.64	0.00%	0	0	0	0	0
63 22020 CSD AAA Admin	1,208,517.13	0.31%	57	0	57	80	137
64 22022 CSD WFB Workforce Bldr Cnty	200.00	0.00%	0	0	0	0	0
65 22023 CSD HSD HeadStart	1,189.87	0.00%	0	0	0	0	0
66 22024 CSD CAP Comm Action Program	463.70	0.00%	0	0	0	0	0
67 22025 CSD CJS Adult Program	151,440.59	0.04%	7	0	7	10	17
68 24001 DAO DAD Admin	8,477,825.52	2.17%	397	0	397	563	960
75 24008 DAO CPD Juvenile	25.11	0.00%	0	0	0	0	0
77 24010 DAO DCT District Court	5,269.40	0.00%	0	0	0	0	1
80 25000 LUD LUA Admin	4,646,499.43	1.19%	218	0	218	309	526
81 25100 LUD BLD Inspections	18,540.40	0.00%	1	0	1	1	2
84 25210 LUD LPL Dev Review	61,559.40	0.02%	3	0	3	4	7
86 25212 LUD LPL Compliance	494.00	0.00%	0	0	0	0	0
87 25220 LUD LPL Lng Range	863.00	0.00%	0	0	0	0	0
88 25221 LUD LPL Wildfire Mitigation	289,392.34	0.07%	14	0	14	19	33
89 25222 LUD LPL Hist Pres	42,948.23	0.01%	2	0	2	3	5
90 25300 LUD LGS Systems GIS	8,826.50	0.00%	0	0	0	1	1
91 26001 SUR Surveyors Ofc	36,408.89	0.01%	2	0	2	2	4
92 27000 POS PDR Admin	685,289.54	0.18%	32	0	32	46	78
93 27100 POS PAM Admin	1,374,532.93	0.35%	64	0	64	91	156
94 27101 POS PAM Rental Houses	178,521.90	0.05%	8	0	8	12	20
95 27200 POS AGR Admin	1,598,757.71	0.41%	75	0	75	106	181
96 27201 POS AGR Agriculture	763,863.63	0.20%	36	0	36	51	87
97 27202 POS AGR Water	27,385.48	0.01%	1	0	1	2	3
98 27300 POS RED Admin	568,112.84	0.15%	27	0	27	38	64
99 27301 POS RED Acquisitions	6,837.22	0.00%	0	0	0	0	1
100 27303 POS RED Dispositions	20,000.00	0.01%	1	0	1	1	2
101 27400 POS RAF Admin	2,302,642.34	0.59%	108	0	108	153	261
102 27401 POS RAF Bldg Historic Pres	293,272.82	0.08%	14	0	14	19	33

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Risk Management Allocations

Dept:4 10004 ASD RSK Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 27402 POS RAF Fairgrounds	359,015.62	0.09%	\$17	\$0	\$17	\$24	\$41
104 27403 POS RAF Grounds	300,886.14	0.08%	14	0	14	20	34
105 27404 POS RAF Proj Mgmt Design	401,222.88	0.10%	19	0	19	27	45
106 27405 POS RAF Shop Fleet	15,833.32	0.00%	1	0	1	1	2
107 27406 POS RAF Trails	297,178.17	0.08%	14	0	14	20	34
108 27500 POS RMD Admin	3,250,998.63	0.83%	152	0	152	216	368
109 27501 POS RMD Educ and Outreach	53,107.21	0.01%	2	0	2	4	6
110 27502 POS RMD Forestry	159,077.42	0.04%	7	0	7	11	18
111 27503 POS RMD Plant Ecology	507,191.26	0.13%	24	0	24	34	57
112 27504 POS RMD Resource Protection	33,689.81	0.01%	2	0	2	2	4
113 27505 POS RMD Weeds	152,718.95	0.04%	7	0	7	10	17
114 27506 POS RMD Wildlife	27,689.80	0.01%	1	0	1	2	3
115 27600 POS RPL Admin	1,954,806.67	0.50%	92	0	92	130	221
116 27601 POS RPL Cultural	31.84	0.00%	0	0	0	0	0
117 27602 POS RPL GIS	12,553.88	0.00%	1	0	1	1	1
118 27603 POS RPL IT	3,502.43	0.00%	0	0	0	0	0
119 27604 POS RPL Planning	55,595.05	0.01%	3	0	3	4	6
120 27700 POS YOU Admin	891,589.53	0.23%	42	0	42	59	101
121 27800 POS CSU Ext Admin	786,719.39	0.20%	37	0	37	52	89
122 27801 POS CSU Ext 4H	30,344.28	0.01%	1	0	1	2	3
123 27802 POS CSU Ext Agriculture	8,153.92	0.00%	0	0	0	1	1
124 27803 POS CSU Ext Fam Cons Sci	13,234.21	0.00%	1	0	1	1	1
125 27804 POS CSU Ext Hort Commercial	21,719.18	0.01%	1	0	1	1	2
126 27805 POS SCU Ext Hort Home	35,567.97	0.01%	2	0	2	2	4
127 27806 POS CSU Ext Small Acre Nat R	2,097.82	0.00%	0	0	0	0	0
128 28001 SHE OPS Admin	2,573,403.98	0.66%	121	0	121	171	291
129 28002 SHE OPS Patrol	9,203,934.87	2.36%	431	0	431	611	1,043
130 28003 SHE OPS Detectives	1,234,382.05	0.32%	58	0	58	82	140
131 28004 SHE OPS Drug Task Force	473,837.55	0.12%	22	0	22	31	54
132 28005 SHE OPS Animal Control	353,930.01	0.09%	17	0	17	24	40
133 28006 SHE OPS Emergency Svcs	1,062,776.56	0.27%	50	0	50	71	120
134 28007 SHE OPS Fire Mgmt	704,020.75	0.18%	33	0	33	47	80
135 28008 SHE OPS Special Ops	518,426.54	0.13%	24	0	24	34	59
136 28009 SHE OPS Bomb Squad	43,039.39	0.01%	2	0	2	3	5
137 28010 SHE OPS SWAT	129,045.92	0.03%	6	0	6	9	15
138 28011 SHE OPS K9	209,931.07	0.05%	10	0	10	14	24
139 28012 SHE OPS Civil	844,965.49	0.22%	40	0	40	56	96
140 28013 SHE OPS Court Security	739,347.12	0.19%	35	0	35	49	84
141 28014 SHE OPS Reserves	1,019.58	0.00%	0	0	0	0	0
142 28015 SHE OPS Cadets	1,809.32	0.00%	0	0	0	0	0
143 28016 SHE OPS Comm Assistance	106,477.70	0.03%	5	0	5	7	12
144 28017 SHE JAI Admin	7,329,585.73	1.88%	343	0	343	487	830

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Risk Management Allocations

Dept:4 10004 ASD RSK Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 28018 SHE JAI Ops	7,393,987.45	1.90%	\$346	\$0	\$346	\$491	\$838
146 28019 SHE JAI Health Svcs	1,871,989.24	0.48%	88	0	88	124	212
147 28020 SHE JAI Transports	1,330,178.46	0.34%	62	0	62	88	151
148 28021 SHE JAI Alt Sentence	1,364,567.65	0.35%	64	0	64	91	155
149 28022 SHE OEM Ops	620,412.82	0.16%	29	0	29	41	70
150 28023 SHE OEM IMT	11,124.23	0.00%	1	0	1	1	1
151 28024 SHE SUP Communication Ctr	2,971,617.16	0.76%	139	0	139	197	337
152 28025 SHE SUP Computer Sup	410,285.99	0.11%	19	0	19	27	46
153 28026 SHE SUP Computer Sup	655,954.32	0.17%	31	0	31	44	74
154 28027 SHE SUP Records	1,534,696.03	0.39%	72	0	72	102	174
155 28028 SHE SHA Fleet Maint	419,621.21	0.11%	20	0	20	28	48
156 28029 SHE SHA Training	620,811.63	0.16%	29	0	29	41	70
157 28030 SHE SHA Financial Svcs	196,169.78	0.05%	9	0	9	13	22
158 28031 SHE SHA Personnel	238,712.78	0.06%	11	0	11	16	27
159 28032 SHE OPS Prop and Evidence	134,059.98	0.03%	6	0	6	9	15
160 28033 SHE OPS Forensic Lab	81,798.77	0.02%	4	0	4	5	9
161 28034 SHE JAI Maintenance	206,797.32	0.05%	10	0	10	14	23
162 28035 SHE JAI Inmate Services	1,058,052.18	0.27%	50	0	50	70	120
163 28037 SHE SHA Admin	561,341.74	0.14%	26	0	26	37	64
164 28038 SHE OPS SRO	280,623.65	0.07%	13	0	13	19	32
165 30001 TRE TOA Admin	874,201.50	0.22%	41	0	41	58	99
166 30101 TRE OPR Accounting	105,116.02	0.03%	5	0	5	7	12
167 30102 TRE OPR Investing Banking	65,047.89	0.02%	3	0	3	4	7
168 30103 TRE OPR Ops	199,172.45	0.05%	9	0	9	13	23
169 31001 TRA TAD Admin	2,015,893.83	0.52%	94	0	94	134	228
170 31002 TRA DIS Disaster Recovery	161,703.93	0.04%	8	0	8	11	18
171 31003 TRA ENG Engineering	792,215.37	0.20%	37	0	37	53	90
172 31004 TRA ENG Traffic	66,836.43	0.02%	3	0	3	4	8
173 31005 TRA ENG Construction Mgmt	243,466.58	0.06%	11	0	11	16	28
174 31006 TRA MMD Multimodal	473,970.26	0.12%	22	0	22	31	54
175 31007 TRA TPL Capital	246,034.11	0.06%	12	0	12	16	28
176 31008 TRA TPL Right of Way	81,835.18	0.02%	4	0	4	5	9
177 31009 TRA TPL Waterways	85,673.42	0.02%	4	0	4	6	10
178 31010 TRA TPL Dev Review	104,733.64	0.03%	5	0	5	7	12
179 31011 TRA TPL Floodplain	342,294.09	0.09%	16	0	16	23	39
181 31013 TRA TRM Road Maintenance	6.80	0.00%	0	0	0	0	0
182 31015 TRA OPS Operations	127,289.74	0.03%	6	0	6	8	14
184 45048 HHS HOU Maint	538.25	0.00%	0	0	0	0	0
185 F111 Road & Bridge Fund	35,330,493.83	9.06%	1,655	0	1,655	2,347	4,002
186 F112 Social Services Fund	51,450,646.34	13.19%	2,410	0	2,410	3,418	5,828
187 F117 Dedicated Resources Fund	22,645,057.64	5.81%	1,061	0	1,061	1,504	2,565
188 F120 Health & Human Services Fund	10,821,232.38	2.77%	507	0	507	719	1,226

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Risk Management Allocations

Dept:4 10004 ASD RSK Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
189 F121 Eldorado Springs LID Fund	136,682.35	0.04%	\$6	\$0	\$6	\$9	\$15
190 F124 Offender Management Fund	8,317,114.31	2.13%	390	0	390	552	942
191 F126 Parks and Open Space Fund	31,117,456.14	7.98%	1,458	0	1,458	2,067	3,525
192 F129 Debt Service Fund	1,268,881.76	0.33%	59	0	59	84	144
193 F134 Public Imprv District Fund	133,312.65	0.03%	6	0	6	9	15
194 F135 Disaster Recovery Fund	4,929,017.40	1.26%	231	0	231	327	558
195 F141 Capital Expenditure Fund	9,587,766.54	2.46%	449	0	449	637	1,086
196 F162 Public Health Fund	16,610,351.85	4.26%	778	0	778	1,103	1,881
197 F174 Risk Management Fund	26,355,686.21	6.76%	1,235	0	1,235	1,751	2,985
198 F175 Fleet Services Fund	3,310,720.58	0.85%	155	0	155	220	375
199 F182 General Custodial Fund	400.00	0.00%	0	0	0	0	0
200 F198 Housing Authority	0.00	0.00%	0	0	0	0	0
201 F199 Recycling Center Fund	4,676,479.95	1.20%	219	0	219	311	530
Subtotal	390,093,329.05	100.00%	18,273	0	18,273	25,426	43,699
Direct Bills					0		0
Total					\$18,273	\$43,699	

Basis Units: Operating Expenditures by Department

Source:

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Allocation Summary

Dept:4 10004 ASD RSK Risk Management

Department	Risk Management	Total
2 10001 ASD BOD Business Ops	\$251	\$251
3 10003 ASD FIN Financial Svcs	91	91
4 10004 ASD RSK Risk Management	1	1
5 10005 ASD HR Human Resrcs	390	390
6 10006 ASD IT Ops	1,433	1,433
7 10007 ASD IT Printing Mailing	21	21
8 10008 ASD BCBS Admin	368	368
9 10009 ASD BCBS Design	1	1
10 10010 ASD BCBS Construction	0	0
11 10012 ASD BCBS Systems	38	38
12 10013 ASD BCBS Custodial	293	293
13 10014 ASD BCBS Grounds Maint	246	246
14 10015 ASD BCBS Security	64	64
15 10016 ASD RCD BCRC Non-Operatior	0	0
16 10021 ASD RCD Internal Zero Waste	62	62
17 18001 CTY CAG General Team	362	362
18 10018 ASD RCD HMMF	79	79
19 10019 ASD RCD Zero Waste	33	33
20 10020 ASD RCD Transfer Stations	42	42
21 10022 ASD BCBS Utilities	0	0
22 10026 ITD ITE Ops	0	0
23 17000 ASR AAD General	558	558
24 17001 ASR AAD Admin	1	1
25 17002 ASR AAD GIS	0	0
31 18002 CTY CAH Housing Team	0	0
32 19001 COR CAD Admin	95	95
33 19002 COR CIV Investigations	51	51
34 19003 COR PAT Pathology	42	42
35 20001 BOC COM Commissioners	75	75
36 20002 BOC BUS Business Ops	1	1
37 20003 BOC ORR Recovery Resiliency	54	54
38 20004 BOC SUS Sustainability	176	176
39 20005 BOC POL Policy	224	224
40 20006 BOC PIO Pub Info	0	0
41 20007 BOC BUD Budget	1,594	1,594
42 21001 CLK CLA Admin	90	90
43 21002 CLK MVD Motor Vehicle	374	374
44 21003 CLK ELE Elections	234	234
45 21004 CLK REC Recording	73	73
46 22001 CSD CSA Admin	168	168
47 22002 CSD CSI Healthy Youth Alli	54	54

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
 9/30/2020

Allocation Summary

Dept:4 10004 ASD RSK Risk Management

Department	Risk Management	Total
48 22003 CSD CSI Data Evaluation	\$1	\$1
49 22004 CSD CSI Homeless Svcs	6	6
50 22005 CSD CSI Grt Oversite	154	154
51 22006 CSD CJS Admin	107	107
52 22007 CSD CJS Juv Assess Ctr	135	135
53 22008 CSD CJS Pretrial Svcs	73	73
54 22009 CSD CJS Bond Commissioners	77	77
55 22010 CSD CJS Restore Communities	40	40
56 22011 CSD CJS Restore Communities	36	36
57 22012 CSD CJS Jail Ed Transition	43	43
58 22013 CSD CJS Volunteer Svcs	10	10
59 22016 AAA Elder Rights	0	0
60 22017 CSD AAA Business Results	0	0
61 22018 CSD AAA Comm Living	0	0
62 22019 CSD AAA Healthy Aging	0	0
63 22020 CSD AAA Admin	137	137
64 22022 CSD WFB Workforce Bldr Cnty	0	0
65 22023 CSD HSD HeadStart	0	0
66 22024 CSD CAP Comm Action Program	0	0
67 22025 CSD CJS Adult Program	17	17
68 24001 DAO DAD Admin	960	960
75 24008 DAO CPD Juvenile	0	0
77 24010 DAO DCT District Court	1	1
80 25000 LUD LUA Admin	526	526
81 25100 LUD BLD Inspections	2	2
84 25210 LUD LPL Dev Review	7	7
86 25212 LUD LPL Compliance	0	0
87 25220 LUD LPL Lng Range	0	0
88 25221 LUD LPL Wildfire Mitigation	33	33
89 25222 LUD LPL Hist Pres	5	5
90 25300 LUD LGS Systems GIS	1	1
91 26001 SUR Surveyors Ofc	4	4
92 27000 POS PDR Admin	78	78
93 27100 POS PAM Admin	156	156
94 27101 POS PAM Rental Houses	20	20
95 27200 POS AGR Admin	181	181
96 27201 POS AGR Agriculture	87	87
97 27202 POS AGR Water	3	3
98 27300 POS RED Admin	64	64
99 27301 POS RED Acquisitions	1	1
100 27303 POS RED Dispositions	2	2

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Allocation Summary

Dept:4 10004 ASD RSK Risk Management

Department	Risk Management	Total
101 27400 POS RAF Admin	\$261	\$261
102 27401 POS RAF Bldg Historic Pres	33	33
103 27402 POS RAF Fairgrounds	41	41
104 27403 POS RAF Grounds	34	34
105 27404 POS RAF Proj Mgmt Design	45	45
106 27405 POS RAF Shop Fleet	2	2
107 27406 POS RAF Trails	34	34
108 27500 POS RMD Admin	368	368
109 27501 POS RMD Educ and Outreach	6	6
110 27502 POS RMD Forestry	18	18
111 27503 POS RMD Plant Ecology	57	57
112 27504 POS RMD Resource Protection	4	4
113 27505 POS RMD Weeds	17	17
114 27506 POS RMD Wildlife	3	3
115 27600 POS RPL Admin	221	221
116 27601 POS RPL Cultural	0	0
117 27602 POS RPL GIS	1	1
118 27603 POS RPL IT	0	0
119 27604 POS RPL Planning	6	6
120 27700 POS YOU Admin	101	101
121 27800 POS CSU Ext Admin	89	89
122 27801 POS CSU Ext 4H	3	3
123 27802 POS CSU Ext Agriculture	1	1
124 27803 POS CSU Ext Fam Cons Sci	1	1
125 27804 POS CSU Ext Hort Commercial	2	2
126 27805 POS SCU Ext Hort Home	4	4
127 27806 POS CSU Ext Small Acre Nat R	0	0
128 28001 SHE OPS Admin	291	291
129 28002 SHE OPS Patrol	1,043	1,043
130 28003 SHE OPS Detectives	140	140
131 28004 SHE OPS Drug Task Force	54	54
132 28005 SHE OPS Animal Control	40	40
133 28006 SHE OPS Emergency Svcs	120	120
134 28007 SHE OPS Fire Mgmt	80	80
135 28008 SHE OPS Special Ops	59	59
136 28009 SHE OPS Bomb Squad	5	5
137 28010 SHE OPS SWAT	15	15
138 28011 SHE OPS K9	24	24
139 28012 SHE OPS Civil	96	96
140 28013 SHE OPS Court Security	84	84
141 28014 SHE OPS Reserves	0	0

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
 9/30/2020

Allocation Summary

Dept:4 10004 ASD RSK Risk Management

Department	Risk Management	Total
142 28015 SHE OPS Cadets	\$0	\$0
143 28016 SHE OPS Comm Assistance	12	12
144 28017 SHE JAI Admin	830	830
145 28018 SHE JAI Ops	838	838
146 28019 SHE JAI Health Svcs	212	212
147 28020 SHE JAI Transports	151	151
148 28021 SHE JAI Alt Sentence	155	155
149 28022 SHE OEM Ops	70	70
150 28023 SHE OEM IMT	1	1
151 28024 SHE SUP Communication Ctr	337	337
152 28025 SHE SUP Computer Sup	46	46
153 28026 SHE SUP Computer Sup	74	74
154 28027 SHE SUP Records	174	174
155 28028 SHE SHA Fleet Maint	48	48
156 28029 SHE SHA Training	70	70
157 28030 SHE SHA Financial Svcs	22	22
158 28031 SHE SHA Personnel	27	27
159 28032 SHE OPS Prop and Evidence	15	15
160 28033 SHE OPS Forensic Lab	9	9
161 28034 SHE JAI Maintenance	23	23
162 28035 SHE JAI Inmate Services	120	120
163 28037 SHE SHA Admin	64	64
164 28038 SHE OPS SRO	32	32
165 30001 TRE TOA Admin	99	99
166 30101 TRE OPR Accounting	12	12
167 30102 TRE OPR Investing Banking	7	7
168 30103 TRE OPR Ops	23	23
169 31001 TRA TAD Admin	228	228
170 31002 TRA DIS Disaster Recovery	18	18
171 31003 TRA ENG Engineering	90	90
172 31004 TRA ENG Traffic	8	8
173 31005 TRA ENG Construction Mgmt	28	28
174 31006 TRA MMD Multimodal	54	54
175 31007 TRA TPL Capital	28	28
176 31008 TRA TPL Right of Way	9	9
177 31009 TRA TPL Waterways	10	10
178 31010 TRA TPL Dev Review	12	12
179 31011 TRA TPL Floodplain	39	39
181 31013 TRA TRM Road Maintenance	0	0
182 31015 TRA OPS Operations	14	14
184 45048 HHS HOU Maint	0	0

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
 9/30/2020

Allocation Summary

Dept:4 10004 ASD RSK Risk Management

Department	Risk Management	Total
185 F111 Road & Bridge Fund	\$4,002	\$4,002
186 F112 Social Services Fund	5,828	5,828
187 F117 Dedicated Resources Fund	2,565	2,565
188 F120 Health & Human Services Fund	1,226	1,226
189 F121 Eldorado Springs LID Fund	15	15
190 F124 Offender Management Fund	942	942
191 F126 Parks and Open Space Fund	3,525	3,525
192 F129 Debt Service Fund	144	144
193 F134 Public Imprv District Fund	15	15
194 F135 Disaster Recovery Fund	558	558
195 F141 Capital Expenditure Fund	1,086	1,086
196 F162 Public Health Fund	1,881	1,881
197 F174 Risk Management Fund	2,985	2,985
198 F175 Fleet Services Fund	375	375
199 F182 General Custodial Fund	0	0
200 F198 Housing Authority	0	0
201 F199 Recycling Center Fund	530	530
Total	\$43,699	\$43,699

10005 ASD HR Human Resources Nature and Extent of Services

The Human Resources organization provides services in the following areas: employee relations, recruitment and selection; salary administration; employee benefits and wellness program; classification; supervisory management and developmental training; and payroll. Human Resources include the following function.

Human Resources. Costs associated with the Human Resources function are allocated based on salary totals by department.

PERA DA. PERA DA costs are allocated directly to the District Attorney.

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

A. Department Costs

Dept:5 10005 ASD HR Human Resrcs

Description		Amount	General Admin	Human Resources	PERA DA
Personnel Costs					
Salaries	S1	1,198,271	0	1,198,271	0
<i>Salary % Split</i>			.00%	100.00%	.00%
Benefits	P	1,445,880	0	1,445,795	85
Subtotal - Personnel Costs		2,644,151	0	2,644,066	85
Services & Supplies Cost					
Operating Supplies	S	22,097	0	22,097	0
Maint & Repair Supplies	S	0	0	0	0
Prof/Tech Services	S	652,833	0	652,833	0
Maint, Repair & Utilities Services	S	2,658	0	2,658	0
Travel, Training & Misc Exp	S	123,298	0	123,298	0
Capital	D	0	0	0	0
Unallowable	D	15,807	0	0	0
Subtotal - Services & Supplies		816,693	0	800,886	0
Department Cost Total		3,460,844	0	3,444,952	85
Adjustments to Cost					
Capital	D	0	0	0	0
Unallowable	D	(15,807)	0	0	0
Subtotal - Adjustments		(15,807)	0	0	0
Total Costs After Adjustments		3,445,037	0	3,444,952	85
General Admin Distribution			0	0	0
Grand Total		\$3,445,037		\$3,444,952	\$85

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:5 10005 ASD HR Human Resrcs

Department	First Incoming	Second Incoming	Human Resources	PERA DA
1 Building Depreciation	\$8,364	\$0	\$8,364	\$0
Subtotal - Depreciation	8,364	0	8,364	0
2 Administration	71,921	4,691	76,611	0
Subtotal - 10001 ASD BOD Business C	71,921	4,691	76,611	0
3 Finance	3,402	332	3,734	0
3 Cntywide - Organizational Admin	3,491	340	3,830	0
3 Insurance	15,899	0	15,899	0
Subtotal - 10003 ASD FIN Financial Sv	22,792	672	23,464	0
4 Risk Management	161	229	390	0
Subtotal - 10004 ASD RSK Risk Manaq	161	229	390	0
5 Human Resources	0	29,803	29,803	0
Subtotal - 10005 ASD HR Human Resr	0	29,803	29,803	0
6 IT Admin - Ops	0	94,476	94,476	0
Subtotal - 10006 ASD IT Ops	0	94,476	94,476	0
7 Printing	0	749	749	0
Subtotal - 10007 ASD IT Printing Mailin	0	749	749	0
12 BCBS Custodial	0	2,448	2,448	0
Subtotal - 10013 ASD BCBS Custodial	0	2,448	2,448	0
13 Grounds Maintenance	0	1,825	1,825	0
Subtotal - 10014 ASD BCBS Grounds I	0	1,825	1,825	0
14 IT Security	0	1,933	1,933	0
Subtotal - 10015 ASD BCBS Security	0	1,933	1,933	0
16 Internal Zero Waste	0	6,415	6,415	0
Subtotal - 10021 ASD RCD Internal Ze	0	6,415	6,415	0
17 County Attorney	0	31,108	31,108	0

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:5 10005 ASD HR Human Resrcs

Department	First Incoming	Second Incoming	Human Resources	PERA DA
Subtotal - 18001 CTY CAG General Te	\$0	\$31,108	\$31,108	\$0
41 Countywide Budget	0	2,096	2,096	0
41 Health & Medical	0	66,369	66,369	0
Subtotal - 20007 BOC BUD Budget	0	68,465	68,465	0
Total Incoming	103,238	242,813	346,051	0
C. Total Allocated		\$3,791,088	\$3,791,003	\$85
		100.00%	0.00%	

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Human Resources Allocations

Dept:5 10005 ASD HR Human Resrcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 10001 ASD BOD Business Ops	1,237,172.07	0.87%	\$30,771	\$0	\$30,771	\$0	\$30,771
3 10003 ASD FIN Financial Svcs	502,855.51	0.35%	12,507	0	12,507	0	12,507
4 10004 ASD RSK Risk Management	12,545.71	0.01%	312	0	312	0	312
5 10005 ASD HR Human Resrcs	1,198,270.98	0.84%	29,803	0	29,803	0	29,803
6 10006 ASD IT Ops	5,044,932.66	3.54%	125,476	0	125,476	8,768	134,244
7 10007 ASD IT Printing Mailing	73,800.77	0.05%	1,836	0	1,836	128	1,964
8 10008 ASD BCBS Admin	567,531.22	0.40%	14,115	0	14,115	986	15,102
9 10009 ASD BCBS Design	4,833.73	0.00%	120	0	120	8	129
11 10012 ASD BCBS Systems	221,988.58	0.16%	5,521	0	5,521	386	5,907
12 10013 ASD BCBS Custodial	1,673,777.25	1.17%	41,630	0	41,630	2,909	44,539
13 10014 ASD BCBS Grounds Maint	1,165,767.37	0.82%	28,995	0	28,995	2,026	31,021
14 10015 ASD BCBS Security	411,017.84	0.29%	10,223	0	10,223	714	10,937
16 10021 ASD RCD Internal Zero Waste	262,613.28	0.18%	6,532	0	6,532	456	6,988
17 18001 CTY CAG General Team	2,303,226.14	1.61%	57,285	0	57,285	4,003	61,288
18 10018 ASD RCD HMMF	350,892.46	0.25%	8,727	0	8,727	610	9,337
19 10019 ASD RCD Zero Waste	25,242.00	0.02%	628	0	628	44	672
20 10020 ASD RCD Transfer Stations	100,212.14	0.07%	2,492	0	2,492	174	2,667
23 17000 ASR AAD General	3,499,385.97	2.45%	87,036	0	87,036	6,082	93,117
31 18002 CTY CAH Housing Team	1,152.18	0.00%	29	0	29	2	31
32 19001 COR CAD Admin	524,798.64	0.37%	13,053	0	13,053	912	13,965
33 19002 COR CIV Investigations	321,677.13	0.23%	8,001	0	8,001	559	8,560
34 19003 COR PAT Pathology	69,979.23	0.05%	1,740	0	1,740	122	1,862
35 20001 BOC COM Commissioners	143,821.49	0.10%	3,577	0	3,577	250	3,827
37 20003 BOC ORR Recovery Resiliency	199,250.63	0.14%	4,956	0	4,956	346	5,302
38 20004 BOC SUS Sustainability	543,176.24	0.38%	13,510	0	13,510	944	14,454
39 20005 BOC POL Policy	1,490,377.17	1.04%	37,068	0	37,068	2,590	39,658
40 20006 BOC PIO Pub Info	421.07	0.00%	10	0	10	1	11
41 20007 BOC BUD Budget	4,725,046.78	3.31%	117,520	0	117,520	8,212	125,732
42 21001 CLK CLA Admin	546,540.40	0.38%	13,593	0	13,593	950	14,543
43 21002 CLK MVD Motor Vehicle	2,190,776.29	1.54%	54,488	0	54,488	3,808	58,296
44 21003 CLK ELE Elections	1,041,053.29	0.73%	25,893	0	25,893	1,809	27,702
45 21004 CLK REC Recording	404,954.58	0.28%	10,072	0	10,072	704	10,776
46 22001 CSD CSA Admin	1,034,345.29	0.73%	25,726	0	25,726	1,798	27,524
47 22002 CSD CSI Healthy Youth Alli	354,457.83	0.25%	8,816	0	8,816	616	9,432
49 22004 CSD CSI Homeless Svcs	36,454.07	0.03%	907	0	907	63	970
51 22006 CSD CJS Admin	658,967.31	0.46%	16,390	0	16,390	1,145	17,535
52 22007 CSD CJS Juv Assess Ctr	879,527.01	0.62%	21,875	0	21,875	1,529	23,404
53 22008 CSD CJS Pretrial Svcs	464,013.87	0.33%	11,541	0	11,541	806	12,347
54 22009 CSD CJS Bond Commissioners	507,254.38	0.36%	12,616	0	12,616	882	13,498
55 22010 CSD CJS Restore Communities	253,522.23	0.18%	6,306	0	6,306	441	6,746
56 22011 CSD CJS Restore Communities	232,713.49	0.16%	5,788	0	5,788	404	6,192
57 22012 CSD CJS Jail Ed Transition	276,309.08	0.19%	6,872	0	6,872	480	7,352

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Human Resources Allocations

Dept:5 10005 ASD HR Human Resrcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58 22013 CSD CJS Volunteer Svcs	66,957.20	0.05%	\$1,665	\$0	\$1,665	\$116	\$1,782
60 22017 CSD AAA Business Results	1,430.05	0.00%	36	0	36	2	38
63 22020 CSD AAA Admin	805,582.82	0.56%	20,036	0	20,036	1,400	21,436
67 22025 CSD CJS Adult Program	98,117.19	0.07%	2,440	0	2,440	171	2,611
68 24001 DAO DAD Admin	5,736,870.87	4.02%	142,685	0	142,685	9,971	152,656
80 25000 LUD LUA Admin	3,297,082.16	2.31%	82,004	0	82,004	5,730	87,734
84 25210 LUD LPL Dev Review	(1,819.08)	0.00%	(45)	0	(45)	(3)	(48)
88 25221 LUD LPL Wildfire Mitigation	186,351.34	0.13%	4,635	0	4,635	324	4,959
91 26001 SUR Surveyors Ofc	7,590.88	0.01%	189	0	189	13	202
92 27000 POS PDR Admin	360,692.41	0.25%	8,971	0	8,971	627	9,598
93 27100 POS PAM Admin	665,974.20	0.47%	16,564	0	16,564	1,157	17,721
94 27101 POS PAM Rental Houses	805.14	0.00%	20	0	20	1	21
95 27200 POS AGR Admin	753,019.49	0.53%	18,729	0	18,729	1,309	20,038
96 27201 POS AGR Agriculture	68,546.93	0.05%	1,705	0	1,705	119	1,824
98 27300 POS RED Admin	425,428.93	0.30%	10,581	0	10,581	739	11,321
101 27400 POS RAF Admin	1,714,460.07	1.20%	42,641	0	42,641	2,980	45,621
102 27401 POS RAF Bldg Historic Pres	159,533.81	0.11%	3,968	0	3,968	277	4,245
103 27402 POS RAF Fairgrounds	168,872.49	0.12%	4,200	0	4,200	293	4,494
104 27403 POS RAF Grounds	142,556.73	0.10%	3,546	0	3,546	248	3,793
105 27404 POS RAF Proj Mgmt Design	1,993.75	0.00%	50	0	50	3	53
107 27406 POS RAF Trails	173,684.99	0.12%	4,320	0	4,320	302	4,622
108 27500 POS RMD Admin	2,341,817.36	1.64%	58,245	0	58,245	4,070	62,315
109 27501 POS RMD Educ and Outreach	9,108.68	0.01%	227	0	227	16	242
110 27502 POS RMD Forestry	40,154.22	0.03%	999	0	999	70	1,068
111 27503 POS RMD Plant Ecology	6,926.36	0.00%	172	0	172	12	184
112 27504 POS RMD Resource Protection	480.00	0.00%	12	0	12	1	13
113 27505 POS RMD Weeds	56,563.63	0.04%	1,407	0	1,407	98	1,505
114 27506 POS RMD Wildlife	1,067.70	0.00%	27	0	27	2	28
115 27600 POS RPL Admin	752,254.27	0.53%	18,710	0	18,710	1,307	20,017
117 27602 POS RPL GIS	9,427.15	0.01%	234	0	234	16	251
119 27604 POS RPL Planning	1,685.29	0.00%	42	0	42	3	45
120 27700 POS YOU Admin	656,246.15	0.46%	16,322	0	16,322	1,141	17,462
121 27800 POS CSU Ext Admin	382,644.76	0.27%	9,517	0	9,517	665	10,182
125 27804 POS CSU Ext Hort Commercial	11,679.54	0.01%	290	0	290	20	311
126 27805 POS SCU Ext Hort Home	13,347.13	0.01%	332	0	332	23	355
128 28001 SHE OPS Admin	1,599,104.75	1.12%	39,772	0	39,772	2,779	42,552
129 28002 SHE OPS Patrol	6,504,971.60	4.56%	161,789	0	161,789	11,306	173,095
130 28003 SHE OPS Detectives	923,624.10	0.65%	22,972	0	22,972	1,605	24,577
131 28004 SHE OPS Drug Task Force	344,765.14	0.24%	8,575	0	8,575	599	9,174
132 28005 SHE OPS Animal Control	206,304.94	0.14%	5,131	0	5,131	359	5,490
133 28006 SHE OPS Emergency Svcs	318,592.43	0.22%	7,924	0	7,924	554	8,478
134 28007 SHE OPS Fire Mgmt	422,170.85	0.30%	10,500	0	10,500	734	11,234

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Human Resources Allocations

Dept:5 10005 ASD HR Human Resrcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
135 28008 SHE OPS Special Ops	393,663.50	0.28%	\$9,791	\$0	\$9,791	\$684	\$10,475
136 28009 SHE OPS Bomb Squad	3,644.63	0.00%	91	0	91	6	97
137 28010 SHE OPS SWAT	11,864.47	0.01%	295	0	295	21	316
138 28011 SHE OPS K9	145,384.01	0.10%	3,616	0	3,616	253	3,869
139 28012 SHE OPS Civil	631,443.75	0.44%	15,705	0	15,705	1,097	16,802
140 28013 SHE OPS Court Security	546,360.02	0.38%	13,589	0	13,589	950	14,538
143 28016 SHE OPS Comm Assistance	78,358.49	0.05%	1,949	0	1,949	136	2,085
144 28017 SHE JAI Admin	5,274,640.42	3.70%	131,189	0	131,189	9,167	140,356
145 28018 SHE JAI Ops	5,337,577.32	3.74%	132,754	0	132,754	9,277	142,031
146 28019 SHE JAI Health Svcs	1,036,588.69	0.73%	25,782	0	25,782	1,802	27,583
147 28020 SHE JAI Transports	933,661.00	0.65%	23,222	0	23,222	1,623	24,844
148 28021 SHE JAI Alt Sentence	551,249.61	0.39%	13,710	0	13,710	958	14,669
149 28022 SHE OEM Ops	381,900.03	0.27%	9,498	0	9,498	664	10,162
150 28023 SHE OEM IMT	6,093.17	0.00%	152	0	152	11	162
151 28024 SHE SUP Communication Ctr	2,023,654.92	1.42%	50,332	0	50,332	3,517	53,849
152 28025 SHE SUP Computer Sup	214,522.74	0.15%	5,336	0	5,336	373	5,708
153 28026 SHE SUP Computer Sup	433,050.84	0.30%	10,771	0	10,771	753	11,523
154 28027 SHE SUP Records	1,130,591.42	0.79%	28,120	0	28,120	1,965	30,085
155 28028 SHE SHA Fleet Maint	227,941.43	0.16%	5,669	0	5,669	396	6,065
156 28029 SHE SHA Training	308,163.94	0.22%	7,665	0	7,665	536	8,200
157 28030 SHE SHA Financial Svcs	145,827.74	0.10%	3,627	0	3,627	253	3,880
158 28031 SHE SHA Personnel	146,470.53	0.10%	3,643	0	3,643	255	3,898
159 28032 SHE OPS Prop and Evidence	100,769.28	0.07%	2,506	0	2,506	175	2,681
160 28033 SHE OPS Forensic Lab	53,920.81	0.04%	1,341	0	1,341	94	1,435
161 28034 SHE JAI Maintenance	132,284.25	0.09%	3,290	0	3,290	230	3,520
162 28035 SHE JAI Inmate Services	601,232.82	0.42%	14,954	0	14,954	1,045	15,999
163 28037 SHE SHA Admin	266,969.92	0.19%	6,640	0	6,640	464	7,104
164 28038 SHE OPS SRO	216,514.01	0.15%	5,385	0	5,385	376	5,761
165 30001 TRE TOA Admin	568,634.37	0.40%	14,143	0	14,143	988	15,131
166 30101 TRE OPR Accounting	77,947.03	0.05%	1,939	0	1,939	135	2,074
167 30102 TRE OPR Investing Banking	49,722.36	0.03%	1,237	0	1,237	86	1,323
168 30103 TRE OPR Ops	142,001.70	0.10%	3,532	0	3,532	247	3,779
169 31001 TRA TAD Admin	1,493,633.57	1.05%	37,149	0	37,149	2,596	39,745
170 31002 TRA DIS Disaster Recovery	105,691.84	0.07%	2,629	0	2,629	184	2,812
171 31003 TRA ENG Engineering	599,100.47	0.42%	14,901	0	14,901	1,041	15,942
172 31004 TRA ENG Traffic	51,300.96	0.04%	1,276	0	1,276	89	1,365
173 31005 TRA ENG Construction Mgmt	177,721.82	0.12%	4,420	0	4,420	309	4,729
174 31006 TRA MMD Multimodal	207,062.22	0.15%	5,150	0	5,150	360	5,510
175 31007 TRA TPL Capital	184,946.23	0.13%	4,600	0	4,600	321	4,921
176 31008 TRA TPL Right of Way	60,133.43	0.04%	1,496	0	1,496	105	1,600
177 31009 TRA TPL Waterways	64,075.60	0.04%	1,594	0	1,594	111	1,705
178 31010 TRA TPL Dev Review	72,987.14	0.05%	1,815	0	1,815	127	1,942

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Human Resources Allocations

Dept:5 10005 ASD HR Human Resrcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
179 31011 TRA TPL Floodplain	177,055.82	0.12%	\$4,404	\$0	\$4,404	\$308	\$4,711
182 31015 TRA OPS Operations	100,329.67	0.07%	2,495	0	2,495	174	2,670
185 F111 Road & Bridge Fund	4,548,906.51	3.19%	113,139	0	113,139	7,906	121,045
186 F112 Social Services Fund	24,570,615.81	17.22%	611,112	0	611,112	42,704	653,815
187 F117 Dedicated Resources Fund	6,267,641.07	4.39%	155,887	0	155,887	10,893	166,780
188 F120 Health & Human Services Fund	289,330.03	0.20%	7,196	0	7,196	503	7,699
190 F124 Offender Management Fund	1,189,381.29	0.83%	29,582	0	29,582	2,067	31,649
191 F126 Parks and Open Space Fund	2,227,458.92	1.56%	55,401	0	55,401	3,871	59,272
194 F135 Disaster Recovery Fund	(147.93)	0.00%	(4)	0	(4)	(0)	(4)
195 F141 Capital Expenditure Fund	1,561,337.24	1.09%	38,833	0	38,833	2,714	41,547
196 F162 Public Health Fund	10,021,536.18	7.02%	249,252	0	249,252	17,417	266,670
197 F174 Risk Management Fund	328,354.04	0.23%	8,167	0	8,167	571	8,737
198 F175 Fleet Services Fund	904,539.32	0.63%	22,497	0	22,497	1,572	24,069
201 F199 Recycling Center Fund	291,000.75	0.20%	7,238	0	7,238	506	7,743
Subtotal	142,659,965.00	100.00%	3,548,190	0	3,548,190	242,813	3,791,003
Direct Bills					0		0
Total					\$3,548,190		\$3,791,003

Basis Units: Salaries by Department
Source:

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
 9/30/2020

PERA DA Allocations

Dept:5 10005 ASD HR Human Resrcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
68 24001 DAO DAD Admin	100	100.00%	\$85	\$0	\$85	\$0	\$85
Subtotal	100	100.00%	85	0	85	0	85
Direct Bills				0			0
Total					\$85		\$85

Basis Units: Direct to DA
 Source:

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
 9/30/2020

Allocation Summary

Dept:5 10005 ASD HR Human Resrcs

Department	Human Resources	PERA DA	Total
2 10001 ASD BOD Business Ops	\$30,771	\$0	\$30,771
3 10003 ASD FIN Financial Svcs	12,507	0	12,507
4 10004 ASD RSK Risk Management	312	0	312
5 10005 ASD HR Human Resrcs	29,803	0	29,803
6 10006 ASD IT Ops	134,244	0	134,244
7 10007 ASD IT Printing Mailing	1,964	0	1,964
8 10008 ASD BCBS Admin	15,102	0	15,102
9 10009 ASD BCBS Design	129	0	129
11 10012 ASD BCBS Systems	5,907	0	5,907
12 10013 ASD BCBS Custodial	44,539	0	44,539
13 10014 ASD BCBS Grounds Maint	31,021	0	31,021
14 10015 ASD BCBS Security	10,937	0	10,937
16 10021 ASD RCD Internal Zero Waste	6,988	0	6,988
17 18001 CTY CAG General Team	61,288	0	61,288
18 10018 ASD RCD HMMF	9,337	0	9,337
19 10019 ASD RCD Zero Waste	672	0	672
20 10020 ASD RCD Transfer Stations	2,667	0	2,667
23 17000 ASR AAD General	93,117	0	93,117
31 18002 CTY CAH Housing Team	31	0	31
32 19001 COR CAD Admin	13,965	0	13,965
33 19002 COR CIV Investigations	8,560	0	8,560
34 19003 COR PAT Pathology	1,862	0	1,862
35 20001 BOC COM Commissioners	3,827	0	3,827
37 20003 BOC ORR Recovery Resiliency	5,302	0	5,302
38 20004 BOC SUS Sustainability	14,454	0	14,454
39 20005 BOC POL Policy	39,658	0	39,658
40 20006 BOC PIO Pub Info	11	0	11
41 20007 BOC BUD Budget	125,732	0	125,732
42 21001 CLK CLA Admin	14,543	0	14,543
43 21002 CLK MVD Motor Vehicle	58,296	0	58,296
44 21003 CLK ELE Elections	27,702	0	27,702
45 21004 CLK REC Recording	10,776	0	10,776
46 22001 CSD CSA Admin	27,524	0	27,524
47 22002 CSD CSI Healthy Youth Alli	9,432	0	9,432
49 22004 CSD CSI Homeless Svcs	970	0	970
51 22006 CSD CJS Admin	17,535	0	17,535
52 22007 CSD CJS Juv Assess Ctr	23,404	0	23,404
53 22008 CSD CJS Pretrial Svcs	12,347	0	12,347
54 22009 CSD CJS Bond Commissioners	13,498	0	13,498
55 22010 CSD CJS Restore Communities	6,746	0	6,746
56 22011 CSD CJS Restore Communities	6,192	0	6,192

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
 9/30/2020

Allocation Summary

Dept:5 10005 ASD HR Human Resrcs

Department	Human Resources	PERA DA	Total
57 22012 CSD CJS Jail Ed Transition	\$7,352	\$0	\$7,352
58 22013 CSD CJS Volunteer Svcs	1,782	0	1,782
60 22017 CSD AAA Business Results	38	0	38
63 22020 CSD AAA Admin	21,436	0	21,436
67 22025 CSD CJS Adult Program	2,611	0	2,611
68 24001 DAO DAD Admin	152,656	85	152,741
80 25000 LUD LUA Admin	87,734	0	87,734
84 25210 LUD LPL Dev Review	(48)	0	(48)
88 25221 LUD LPL Wildfire Mitigation	4,959	0	4,959
91 26001 SUR Surveyors Ofc	202	0	202
92 27000 POS PDR Admin	9,598	0	9,598
93 27100 POS PAM Admin	17,721	0	17,721
94 27101 POS PAM Rental Houses	21	0	21
95 27200 POS AGR Admin	20,038	0	20,038
96 27201 POS AGR Agriculture	1,824	0	1,824
98 27300 POS RED Admin	11,321	0	11,321
101 27400 POS RAF Admin	45,621	0	45,621
102 27401 POS RAF Bldg Historic Pres	4,245	0	4,245
103 27402 POS RAF Fairgrounds	4,494	0	4,494
104 27403 POS RAF Grounds	3,793	0	3,793
105 27404 POS RAF Proj Mgmt Design	53	0	53
107 27406 POS RAF Trails	4,622	0	4,622
108 27500 POS RMD Admin	62,315	0	62,315
109 27501 POS RMD Educ and Outreach	242	0	242
110 27502 POS RMD Forestry	1,068	0	1,068
111 27503 POS RMD Plant Ecology	184	0	184
112 27504 POS RMD Resource Protection	13	0	13
113 27505 POS RMD Weeds	1,505	0	1,505
114 27506 POS RMD Wildlife	28	0	28
115 27600 POS RPL Admin	20,017	0	20,017
117 27602 POS RPL GIS	251	0	251
119 27604 POS RPL Planning	45	0	45
120 27700 POS YOU Admin	17,462	0	17,462
121 27800 POS CSU Ext Admin	10,182	0	10,182
125 27804 POS CSU Ext Hort Commercial	311	0	311
126 27805 POS SCU Ext Hort Home	355	0	355
128 28001 SHE OPS Admin	42,552	0	42,552
129 28002 SHE OPS Patrol	173,095	0	173,095
130 28003 SHE OPS Detectives	24,577	0	24,577
131 28004 SHE OPS Drug Task Force	9,174	0	9,174
132 28005 SHE OPS Animal Control	5,490	0	5,490

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Allocation Summary

Dept:5 10005 ASD HR Human Resrcs

Department	Human Resources	PERA DA	Total
133 28006 SHE OPS Emergency Svcs	\$8,478	\$0	\$8,478
134 28007 SHE OPS Fire Mgmt	11,234	0	11,234
135 28008 SHE OPS Special Ops	10,475	0	10,475
136 28009 SHE OPS Bomb Squad	97	0	97
137 28010 SHE OPS SWAT	316	0	316
138 28011 SHE OPS K9	3,869	0	3,869
139 28012 SHE OPS Civil	16,802	0	16,802
140 28013 SHE OPS Court Security	14,538	0	14,538
143 28016 SHE OPS Comm Assistance	2,085	0	2,085
144 28017 SHE JAI Admin	140,356	0	140,356
145 28018 SHE JAI Ops	142,031	0	142,031
146 28019 SHE JAI Health Svcs	27,583	0	27,583
147 28020 SHE JAI Transports	24,844	0	24,844
148 28021 SHE JAI Alt Sentence	14,669	0	14,669
149 28022 SHE OEM Ops	10,162	0	10,162
150 28023 SHE OEM IMT	162	0	162
151 28024 SHE SUP Communication Ctr	53,849	0	53,849
152 28025 SHE SUP Computer Sup	5,708	0	5,708
153 28026 SHE SUP Computer Sup	11,523	0	11,523
154 28027 SHE SUP Records	30,085	0	30,085
155 28028 SHE SHA Fleet Maint	6,065	0	6,065
156 28029 SHE SHA Training	8,200	0	8,200
157 28030 SHE SHA Financial Svcs	3,880	0	3,880
158 28031 SHE SHA Personnel	3,898	0	3,898
159 28032 SHE OPS Prop and Evidence	2,681	0	2,681
160 28033 SHE OPS Forensic Lab	1,435	0	1,435
161 28034 SHE JAI Maintenance	3,520	0	3,520
162 28035 SHE JAI Inmate Services	15,999	0	15,999
163 28037 SHE SHA Admin	7,104	0	7,104
164 28038 SHE OPS SRO	5,761	0	5,761
165 30001 TRE TOA Admin	15,131	0	15,131
166 30101 TRE OPR Accounting	2,074	0	2,074
167 30102 TRE OPR Investing Banking	1,323	0	1,323
168 30103 TRE OPR Ops	3,779	0	3,779
169 31001 TRA TAD Admin	39,745	0	39,745
170 31002 TRA DIS Disaster Recovery	2,812	0	2,812
171 31003 TRA ENG Engineering	15,942	0	15,942
172 31004 TRA ENG Traffic	1,365	0	1,365
173 31005 TRA ENG Construction Mgmt	4,729	0	4,729
174 31006 TRA MMD Multimodal	5,510	0	5,510
175 31007 TRA TPL Capital	4,921	0	4,921

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Allocation Summary

Dept:5 10005 ASD HR Human Resrcs

Department	Human Resources	PERA DA	Total
176 31008 TRA TPL Right of Way	\$1,600	\$0	\$1,600
177 31009 TRA TPL Waterways	1,705	0	1,705
178 31010 TRA TPL Dev Review	1,942	0	1,942
179 31011 TRA TPL Floodplain	4,711	0	4,711
182 31015 TRA OPS Operations	2,670	0	2,670
185 F111 Road & Bridge Fund	121,045	0	121,045
186 F112 Social Services Fund	653,815	0	653,815
187 F117 Dedicated Resources Fund	166,780	0	166,780
188 F120 Health & Human Services Fund	7,699	0	7,699
190 F124 Offender Management Fund	31,649	0	31,649
191 F126 Parks and Open Space Fund	59,272	0	59,272
194 F135 Disaster Recovery Fund	(4)	0	(4)
195 F141 Capital Expenditure Fund	41,547	0	41,547
196 F162 Public Health Fund	266,670	0	266,670
197 F174 Risk Management Fund	8,737	0	8,737
198 F175 Fleet Services Fund	24,069	0	24,069
201 F199 Recycling Center Fund	7,743	0	7,743
Total	\$3,791,003	\$85	\$3,791,088

**10006 ASD IT Ops
Nature and Extent of Services**

Information Technology Administration includes all of the staff related to centralized computing functions-management, User Services, Technical Services, and Computer and Network Operations. IT Ops includes the following function:

IT Admin - Ops. Costs associated with the administration of the IT department are allocated based on the number of active directory users.

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

A. Department Costs

Dept:6 10006 ASD IT Ops

Description		Amount	General Admin	IT Admin - Ops
Personnel Costs				
Salaries	S1	5,044,933	0	5,044,933
<i>Salary % Split</i>			.00%	100.00%
Benefits	S	<u>1,725,313</u>	0	1,725,313
Subtotal - Personnel Costs		<u>6,770,246</u>	0	6,770,246
Services & Supplies Cost				
Operating Supplies	S	1,227,755	0	1,227,755
Maint & Repair Supplies	S	14,964	0	14,964
Prof/Tech Services	S	286,399	0	286,399
Maint, Repair & Utilities Services	S	3,981,564	0	3,981,564
Travel, Training & Misc Exp	S	372,962	0	372,962
Capital	D	69,929	0	0
Unallowable	D	<u>17,966</u>	0	0
Subtotal - Services & Supplies		<u>5,971,539</u>	0	5,883,644
Department Cost Total		12,741,785	0	12,653,890
Adjustments to Cost				
Capital	D	(69,929)	0	0
Unallowable	D	<u>(17,966)</u>	0	0
Subtotal - Adjustments		<u>(87,895)</u>	0	0
Total Costs After Adjustments		12,653,890	0	12,653,890
General Admin Distribution			0	0
Grand Total		\$12,653,890		\$12,653,890

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:6 10006 ASD IT Ops

Department	First Incoming	Second Incoming	IT Admin - Ops
1 Equipment Depreciation	\$280,049	\$0	\$280,049
1 Building Depreciation	47,284	0	47,284
Subtotal - Depreciation	327,333	0	327,333
2 Administration	302,799	19,749	322,548
Subtotal - 10001 ASD BOD Business C	302,799	19,749	322,548
3 Finance	12,495	1,219	13,715
3 Citywide - Organizational Admin	14,697	1,430	16,127
3 Insurance	66,939	0	66,939
Subtotal - 10003 ASD FIN Financial Sv	94,131	2,649	96,780
4 Risk Management	593	841	1,433
Subtotal - 10004 ASD RSK Risk Manaç	593	841	1,433
5 Human Resources	125,476	8,768	134,244
Subtotal - 10005 ASD HR Human Resr	125,476	8,768	134,244
6 IT Admin - Ops	0	354,287	354,287
Subtotal - 10006 ASD IT Ops	0	354,287	354,287
7 Printing	0	12	12
Subtotal - 10007 ASD IT Printing Mailin	0	12	12
12 BCBS Custodial	0	10,305	10,305
Subtotal - 10013 ASD BCBS Custodial	0	10,305	10,305
13 Grounds Maintenance	0	7,686	7,686
Subtotal - 10014 ASD BCBS Grounds I	0	7,686	7,686
14 IT Security	0	7,247	7,247
Subtotal - 10015 ASD BCBS Security	0	7,247	7,247
16 Internal Zero Waste	0	27,006	27,006
Subtotal - 10021 ASD RCD Internal Ze	0	27,006	27,006
17 County Attorney	0	114,263	114,263

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

B. Incoming Costs - (Default Spread Salary%)

Department	First Incoming	Second Incoming	IT Admin - Ops
Subtotal - 18001 CTY CAG General Te	\$0	\$114,263	\$114,263
41 Countywide Budget	0	7,697	7,697
41 Health & Medical	0	279,426	279,426
Subtotal - 20007 BOC BUD Budget	0	287,124	287,124
Total Incoming	850,332	839,936	1,690,268
C. Total Allocated		\$14,344,158	\$14,344,158
			100.00%

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

IT Admin - Ops Allocations

Dept:6 10006 ASD IT Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 10001 ASD BOD Business Ops	9	0.39%	\$53,143	\$0	\$53,143	\$0	\$53,143
4 10004 ASD RSK Risk Management	4	0.17%	23,619	0	23,619	0	23,619
5 10005 ASD HR Human Resrcs	16	0.70%	94,476	0	94,476	0	94,476
6 10006 ASD IT Ops	60	2.62%	354,287	0	354,287	0	354,287
8 10008 ASD BCBS Admin	41	1.79%	242,096	0	242,096	15,668	257,763
16 10021 ASD RCD Internal Zero Waste	31	1.36%	183,048	0	183,048	11,846	194,894
17 18001 CTY CAG General Team	32	1.40%	188,953	0	188,953	12,228	201,181
23 17000 ASR AAD General	56	2.45%	330,667	0	330,667	21,400	352,067
32 19001 COR CAD Admin	14	0.61%	82,667	0	82,667	5,350	88,017
35 20001 BOC COM Commissioners	1	0.04%	5,905	0	5,905	382	6,287
37 20003 BOC ORR Recovery Resiliency	2	0.09%	11,810	0	11,810	764	12,574
38 20004 BOC SUS Sustainability	9	0.39%	53,143	0	53,143	3,439	56,582
39 20005 BOC POL Policy	21	0.92%	124,000	0	124,000	8,025	132,025
41 20007 BOC BUD Budget	10	0.44%	59,048	0	59,048	3,821	62,869
42 21001 CLK CLA Admin	6	0.26%	35,429	0	35,429	2,293	37,721
43 21002 CLK MVD Motor Vehicle	46	2.01%	271,620	0	271,620	17,578	289,198
44 21003 CLK ELE Elections	20	0.87%	118,096	0	118,096	7,643	125,738
45 21004 CLK REC Recording	9	0.39%	53,143	0	53,143	3,439	56,582
46 22001 CSD CSA Admin	28	1.22%	165,334	0	165,334	10,700	176,034
51 22006 CSD CJS Admin	90	3.94%	531,430	0	531,430	34,392	565,822
62 22019 CSD AAA Healthy Aging	37	1.62%	218,477	0	218,477	14,139	232,616
64 22022 CSD WFB Workforce Bldr Cnty	37	1.62%	218,477	0	218,477	14,139	232,616
65 22023 CSD HSD HeadStart	43	1.88%	253,905	0	253,905	16,432	270,337
66 22024 CSD CAP Comm Action Program	2	0.09%	11,810	0	11,810	764	12,574
68 24001 DAO DAD Admin	130	5.68%	767,621	0	767,621	49,678	817,299
80 25000 LUD LUA Admin	50	2.19%	295,239	0	295,239	19,107	314,346
92 27000 POS PDR Admin	8	0.35%	47,238	0	47,238	3,057	50,295
93 27100 POS PAM Admin	11	0.48%	64,953	0	64,953	4,204	69,156
95 27200 POS AGR Admin	12	0.52%	70,857	0	70,857	4,586	75,443
96 27201 POS AGR Agriculture	1	0.04%	5,905	0	5,905	382	6,287
98 27300 POS RED Admin	7	0.31%	41,333	0	41,333	2,675	44,008
101 27400 POS RAF Admin	28	1.22%	165,334	0	165,334	10,700	176,034
102 27401 POS RAF Bldg Historic Pres	3	0.13%	17,714	0	17,714	1,146	18,861
103 27402 POS RAF Fairgrounds	3	0.13%	17,714	0	17,714	1,146	18,861
104 27403 POS RAF Grounds	2	0.09%	11,810	0	11,810	764	12,574
107 27406 POS RAF Trails	3	0.13%	17,714	0	17,714	1,146	18,861
108 27500 POS RMD Admin	39	1.71%	230,286	0	230,286	14,903	245,190
110 27502 POS RMD Forestry	1	0.04%	5,905	0	5,905	382	6,287
113 27505 POS RMD Weeds	1	0.04%	5,905	0	5,905	382	6,287
115 27600 POS RPL Admin	12	0.52%	70,857	0	70,857	4,586	75,443
120 27700 POS YOU Admin	11	0.48%	64,953	0	64,953	4,204	69,156
121 27800 POS CSU Ext Admin	6	0.26%	35,429	0	35,429	2,293	37,721

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

IT Admin - Ops Allocations

Dept:6 10006 ASD IT Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
128 28001 SHE OPS Admin	49	2.14%	\$289,334	\$0	\$289,334	\$18,725	\$308,059
129 28002 SHE OPS Patrol	139	6.08%	820,764	0	820,764	53,117	873,881
144 28017 SHE JAI Admin	4	0.17%	23,619	0	23,619	1,529	25,148
145 28018 SHE JAI Ops	222	9.71%	1,310,860	0	1,310,860	84,834	1,395,695
149 28022 SHE OEM Ops	3	0.13%	17,714	0	17,714	1,146	18,861
151 28024 SHE SUP Communication Ctr	30	1.31%	177,143	0	177,143	11,464	188,607
152 28025 SHE SUP Computer Sup	3	0.13%	17,714	0	17,714	1,146	18,861
153 28026 SHE SUP Computer Sup	6	0.26%	35,429	0	35,429	2,293	37,721
154 28027 SHE SUP Records	17	0.74%	100,381	0	100,381	6,496	106,878
155 28028 SHE SHA Fleet Maint	3	0.13%	17,714	0	17,714	1,146	18,861
165 30001 TRE TOA Admin	11	0.48%	64,953	0	64,953	4,204	69,156
169 31001 TRA TAD Admin	9	0.39%	53,143	0	53,143	3,439	56,582
171 31003 TRA ENG Engineering	13	0.57%	76,762	0	76,762	4,968	81,730
174 31006 TRA MMD Multimodal	10	0.44%	59,048	0	59,048	3,821	62,869
175 31007 TRA TPL Capital	19	0.83%	112,191	0	112,191	7,261	119,451
180 31012 TRA FLT Fleet	13	0.57%	76,762	0	76,762	4,968	81,730
181 31013 TRA TRM Road Maintenance	53	2.32%	312,953	0	312,953	20,253	333,206
182 31015 TRA OPS Operations	1	0.04%	5,905	0	5,905	382	6,287
186 F112 Social Services Fund	496	21.69%	2,928,769	0	2,928,769	189,540	3,118,308
188 F120 Health & Human Services Fund	6	0.26%	35,429	0	35,429	2,293	37,721
191 F126 Parks and Open Space Fund	37	1.62%	218,477	0	218,477	14,139	232,616
196 F162 Public Health Fund	191	8.35%	1,127,812	0	1,127,812	72,988	1,200,800
Subtotal	2,287	100.00%	13,504,222	0	13,504,222	839,936	14,344,158
Direct Bills				0		0	
Total					\$13,504,222	\$14,344,158	

Basis Units: Number of Active Directory Users by Department

Source:

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Allocation Summary

Dept:6 10006 ASD IT Ops

Department	IT Admin - Ops	Total
2 10001 ASD BOD Business Ops	\$53,143	\$53,143
4 10004 ASD RSK Risk Management	23,619	23,619
5 10005 ASD HR Human Resrcs	94,476	94,476
6 10006 ASD IT Ops	354,287	354,287
8 10008 ASD BCBS Admin	257,763	257,763
16 10021 ASD RCD Internal Zero Waste	194,894	194,894
17 18001 CTY CAG General Team	201,181	201,181
23 17000 ASR AAD General	352,067	352,067
32 19001 COR CAD Admin	88,017	88,017
35 20001 BOC COM Commissioners	6,287	6,287
37 20003 BOC ORR Recovery Resiliency	12,574	12,574
38 20004 BOC SUS Sustainability	56,582	56,582
39 20005 BOC POL Policy	132,025	132,025
41 20007 BOC BUD Budget	62,869	62,869
42 21001 CLK CLA Admin	37,721	37,721
43 21002 CLK MVD Motor Vehicle	289,198	289,198
44 21003 CLK ELE Elections	125,738	125,738
45 21004 CLK REC Recording	56,582	56,582
46 22001 CSD CSA Admin	176,034	176,034
51 22006 CSD CJS Admin	565,822	565,822
62 22019 CSD AAA Healthy Aging	232,616	232,616
64 22022 CSD WFB Workforce Bldr Cnty	232,616	232,616
65 22023 CSD HSD HeadStart	270,337	270,337
66 22024 CSD CAP Comm Action Program	12,574	12,574
68 24001 DAO DAD Admin	817,299	817,299
80 25000 LUD LUA Admin	314,346	314,346
92 27000 POS PDR Admin	50,295	50,295
93 27100 POS PAM Admin	69,156	69,156
95 27200 POS AGR Admin	75,443	75,443
96 27201 POS AGR Agriculture	6,287	6,287
98 27300 POS RED Admin	44,008	44,008
101 27400 POS RAF Admin	176,034	176,034
102 27401 POS RAF Bldg Historic Pres	18,861	18,861
103 27402 POS RAF Fairgrounds	18,861	18,861
104 27403 POS RAF Grounds	12,574	12,574
107 27406 POS RAF Trails	18,861	18,861
108 27500 POS RMD Admin	245,190	245,190
110 27502 POS RMD Forestry	6,287	6,287
113 27505 POS RMD Weeds	6,287	6,287
115 27600 POS RPL Admin	75,443	75,443
120 27700 POS YOU Admin	69,156	69,156

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Allocation Summary

Dept:6 10006 ASD IT Ops

Department	IT Admin - Ops	Total
121 27800 POS CSU Ext Admin	\$37,721	\$37,721
128 28001 SHE OPS Admin	308,059	308,059
129 28002 SHE OPS Patrol	873,881	873,881
144 28017 SHE JAI Admin	25,148	25,148
145 28018 SHE JAI Ops	1,395,695	1,395,695
149 28022 SHE OEM Ops	18,861	18,861
151 28024 SHE SUP Communication Ctr	188,607	188,607
152 28025 SHE SUP Computer Sup	18,861	18,861
153 28026 SHE SUP Computer Sup	37,721	37,721
154 28027 SHE SUP Records	106,878	106,878
155 28028 SHE SHA Fleet Maint	18,861	18,861
165 30001 TRE TOA Admin	69,156	69,156
169 31001 TRA TAD Admin	56,582	56,582
171 31003 TRA ENG Engineering	81,730	81,730
174 31006 TRA MMD Multimodal	62,869	62,869
175 31007 TRA TPL Capital	119,451	119,451
180 31012 TRA FLT Fleet	81,730	81,730
181 31013 TRA TRM Road Maintenance	333,206	333,206
182 31015 TRA OPS Operations	6,287	6,287
186 F112 Social Services Fund	3,118,308	3,118,308
188 F120 Health & Human Services Fund	37,721	37,721
191 F126 Parks and Open Space Fund	232,616	232,616
196 F162 Public Health Fund	1,200,800	1,200,800
Total	\$14,344,158	\$14,344,158

10007 ASD IT Printing Mailing Nature and Extent of Services

The Printing/Mailing Division provides service to the County that includes full color digital printing; offset printing; scanning services; variable data printing; full bindery services, including folding, inserting comb binding, and saddle stitch book binding. The Printing Division includes the following functions:

Printing. Costs associated with printing are allocated based on printing cost by department.

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

A. Department Costs

Dept:7 10007 ASD IT Printing Mailing

Description		Amount	General Admin	Printing
Personnel Costs				
Salaries	S1	73,801	0	73,801
<i>Salary % Split</i>			.00%	100.00%
Benefits	S	27,187	0	27,187
Subtotal - Personnel Costs		100,988	0	100,988
Services & Supplies Cost				
Operating Supplies	S	24,614	0	24,614
Maint & Repair Supplies	S	40,595	0	40,595
Prof/Tech Services	S	0	0	0
Maint, Repair & Utilities Services	S	17,187	0	17,187
Travel, Training & Misc Exp	S	1,963	0	1,963
Capital	D	13,439	0	0
Printing Revenues	S	(42,841)	0	(42,841)
Subtotal - Services & Supplies		54,957	0	41,518
Department Cost Total		155,945	0	142,506
Adjustments to Cost				
Capital	D	(13,439)	0	0
Subtotal - Adjustments		(13,439)	0	0
Total Costs After Adjustments		142,506	0	142,506
General Admin Distribution			0	0
Grand Total		\$142,506		\$142,506

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

B. Incoming Costs - (Default Spread Expense%)

Dept:7 10007 ASD IT Printing Mailing

Department	First Incoming	Second Incoming	Printing
1 Equipment Depreciation	\$74,015	\$0	\$74,015
1 Building Depreciation	14,599	0	14,599
Subtotal - Depreciation	88,614	0	88,614
2 Administration	4,430	289	4,718
Subtotal - 10001 ASD BOD Business C	4,430	289	4,718
3 Finance	183	18	201
3 Cntywide - Organizational Admin	215	21	236
3 Insurance	979	0	979
Subtotal - 10003 ASD FIN Financial Sv	1,377	39	1,416
4 Risk Management	9	12	21
Subtotal - 10004 ASD RSK Risk Manaç	9	12	21
5 Human Resources	1,836	128	1,964
Subtotal - 10005 ASD HR Human Resr	1,836	128	1,964
7 Printing	0	585	585
Subtotal - 10007 ASD IT Printing Mailin	0	585	585
12 BCBS Custodial	0	151	151
Subtotal - 10013 ASD BCBS Custodial	0	151	151
13 Grounds Maintenance	0	112	112
Subtotal - 10014 ASD BCBS Grounds I	0	112	112
16 Internal Zero Waste	0	395	395
Subtotal - 10021 ASD RCD Internal Ze	0	395	395
17 County Attorney	0	1,674	1,674
Subtotal - 18001 CTY CAG General Te	0	1,674	1,674
41 Countywide Budget	0	113	113
41 Health & Medical	0	4,088	4,088
Subtotal - 20007 BOC BUD Budget	0	4,200	4,200
Total Incoming	96,265	7,586	103,851
C. Total Allocated		\$246,357	\$246,357
			100.00%

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Printing Allocations

Dept:7 10007 ASD IT Printing Mailing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 10001 ASD BOD Business Ops	3,065.97	0.54%	\$1,281	\$0	\$1,281	\$0	\$1,281
3 10003 ASD FIN Financial Svcs	908.64	0.16%	380	0	380	0	380
5 10005 ASD HR Human Resrcs	1,793.27	0.31%	749	0	749	0	749
6 10006 ASD IT Ops	29.04	0.01%	12	0	12	0	12
7 10007 ASD IT Printing Mailing	1,400.66	0.25%	585	0	585	0	585
17 18001 CTY CAG General Team	1,599.39	0.28%	668	0	668	22	690
18 10018 ASD RCD HMMF	601.25	0.11%	251	0	251	8	259
20 10020 ASD RCD Transfer Stations	80.74	0.01%	34	0	34	1	35
23 17000 ASR AAD General	42,063.33	7.36%	17,575	0	17,575	565	18,140
24 17001 ASR AAD Admin	179.49	0.03%	75	0	75	2	77
32 19001 COR CAD Admin	2,949.05	0.52%	1,232	0	1,232	40	1,272
35 20001 BOC COM Commissioners	254.78	0.04%	106	0	106	3	110
37 20003 BOC ORR Recovery Resiliency	2,513.65	0.44%	1,050	0	1,050	34	1,084
38 20004 BOC SUS Sustainability	777.98	0.14%	325	0	325	10	336
39 20005 BOC POL Policy	238.28	0.04%	100	0	100	3	103
41 20007 BOC BUD Budget	4,614.67	0.81%	1,928	0	1,928	62	1,990
43 21002 CLK MVD Motor Vehicle	33,910.01	5.93%	14,168	0	14,168	456	14,624
44 21003 CLK ELE Elections	250,695.51	43.87%	104,746	0	104,746	3,370	108,116
45 21004 CLK REC Recording	780.22	0.14%	326	0	326	10	336
46 22001 CSD CSA Admin	1,669.00	0.29%	697	0	697	22	720
47 22002 CSD CSI Healthy Youth Alli	10,044.43	1.76%	4,197	0	4,197	135	4,332
51 22006 CSD CJS Admin	1,533.61	0.27%	641	0	641	21	661
52 22007 CSD CJS Juv Assess Ctr	456.48	0.08%	191	0	191	6	197
56 22011 CSD CJS Restore Communities	225.82	0.04%	94	0	94	3	97
57 22012 CSD CJS Jail Ed Transition	758.85	0.13%	317	0	317	10	327
63 22020 CSD AAA Admin	15,187.63	2.66%	6,346	0	6,346	204	6,550
67 22025 CSD CJS Adult Program	1,343.94	0.24%	562	0	562	18	580
68 24001 DAO DAD Admin	6,935.33	1.21%	2,898	0	2,898	93	2,991
77 24010 DAO DCT District Court	5,269.40	0.92%	2,202	0	2,202	71	2,273
80 25000 LUD LUA Admin	4,107.90	0.72%	1,716	0	1,716	55	1,772
88 25221 LUD LPL Wildfire Mitigation	1,212.27	0.21%	507	0	507	16	523
92 27000 POS PDR Admin	4,058.99	0.71%	1,696	0	1,696	55	1,750
93 27100 POS PAM Admin	216.82	0.04%	91	0	91	3	94
95 27200 POS AGR Admin	61.59	0.01%	26	0	26	1	27
103 27402 POS RAF Fairgrounds	249.00	0.04%	104	0	104	3	107
104 27403 POS RAF Grounds	118.39	0.02%	49	0	49	2	51
108 27500 POS RMD Admin	21,488.67	3.76%	8,978	0	8,978	289	9,267
109 27501 POS RMD Educ and Outreach	186.90	0.03%	78	0	78	3	81
110 27502 POS RMD Forestry	610.57	0.11%	255	0	255	8	263
120 27700 POS YOU Admin	1,090.53	0.19%	456	0	456	15	470
121 27800 POS CSU Ext Admin	642.32	0.11%	268	0	268	9	277
122 27801 POS CSU Ext 4H	548.96	0.10%	229	0	229	7	237

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Printing Allocations

Dept:7 10007 ASD IT Printing Mailing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
124 27803 POS CSU Ext Fam Cons Sci	320.94	0.06%	\$134	\$0	\$134	\$4	\$138
128 28001 SHE OPS Admin	2,639.99	0.46%	1,103	0	1,103	35	1,139
129 28002 SHE OPS Patrol	7,153.45	1.25%	2,989	0	2,989	96	3,085
131 28004 SHE OPS Drug Task Force	1.37	0.00%	1	0	1	0	1
134 28007 SHE OPS Fire Mgmt	112.84	0.02%	47	0	47	2	49
143 28016 SHE OPS Comm Assistance	317.66	0.06%	133	0	133	4	137
144 28017 SHE JAI Admin	10,988.29	1.92%	4,591	0	4,591	148	4,739
149 28022 SHE OEM Ops	347.33	0.06%	145	0	145	5	150
151 28024 SHE SUP Communication Ctr	2.04	0.00%	1	0	1	0	1
163 28037 SHE SHA Admin	966.39	0.17%	404	0	404	13	417
165 30001 TRE TOA Admin	20,277.01	3.55%	8,472	0	8,472	273	8,745
169 31001 TRA TAD Admin	1,143.46	0.20%	478	0	478	15	493
174 31006 TRA MMD Multimodal	7,975.31	1.40%	3,332	0	3,332	107	3,439
179 31011 TRA TPL Floodplain	44.40	0.01%	19	0	19	1	19
185 F111 Road & Bridge Fund	5.50	0.00%	2	0	2	0	2
186 F112 Social Services Fund	41,638.63	7.29%	17,397	0	17,397	560	17,957
187 F117 Dedicated Resources Fund	23,249.41	4.07%	9,714	0	9,714	313	10,027
188 F120 Health & Human Services Fund	192.12	0.03%	80	0	80	3	83
195 F141 Capital Expenditure Fund	155.98	0.03%	65	0	65	2	67
196 F162 Public Health Fund	24,597.38	4.30%	10,277	0	10,277	331	10,608
197 F174 Risk Management Fund	211.22	0.04%	88	0	88	3	91
201 F199 Recycling Center Fund	2,654.17	0.46%	1,109	0	1,109	36	1,145
Subtotal	571,468.22	100.00%	238,771	0	238,771	7,586	246,357
Direct Bills				0		0	
Total					\$238,771	\$246,357	

Basis Units: Printing Costs by Department

Source:

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
 9/30/2020

Allocation Summary

Dept:7 10007 ASD IT Printing Mailing

Department	Printing	Total
2 10001 ASD BOD Business Ops	\$1,281	\$1,281
3 10003 ASD FIN Financial Svcs	380	380
5 10005 ASD HR Human Resrcs	749	749
6 10006 ASD IT Ops	12	12
7 10007 ASD IT Printing Mailing	585	585
17 18001 CTY CAG General Team	690	690
18 10018 ASD RCD HMMF	259	259
20 10020 ASD RCD Transfer Stations	35	35
23 17000 ASR AAD General	18,140	18,140
24 17001 ASR AAD Admin	77	77
32 19001 COR CAD Admin	1,272	1,272
35 20001 BOC COM Commissioners	110	110
37 20003 BOC ORR Recovery Resiliency	1,084	1,084
38 20004 BOC SUS Sustainability	336	336
39 20005 BOC POL Policy	103	103
41 20007 BOC BUD Budget	1,990	1,990
43 21002 CLK MVD Motor Vehicle	14,624	14,624
44 21003 CLK ELE Elections	108,116	108,116
45 21004 CLK REC Recording	336	336
46 22001 CSD CSA Admin	720	720
47 22002 CSD CSI Healthy Youth Alli	4,332	4,332
51 22006 CSD CJS Admin	661	661
52 22007 CSD CJS Juv Assess Ctr	197	197
56 22011 CSD CJS Restore Communities	97	97
57 22012 CSD CJS Jail Ed Transition	327	327
63 22020 CSD AAA Admin	6,550	6,550
67 22025 CSD CJS Adult Program	580	580
68 24001 DAO DAD Admin	2,991	2,991
77 24010 DAO DCT District Court	2,273	2,273
80 25000 LUD LUA Admin	1,772	1,772
88 25221 LUD LPL Wildfire Mitigation	523	523
92 27000 POS PDR Admin	1,750	1,750
93 27100 POS PAM Admin	94	94
95 27200 POS AGR Admin	27	27
103 27402 POS RAF Fairgrounds	107	107
104 27403 POS RAF Grounds	51	51
108 27500 POS RMD Admin	9,267	9,267
109 27501 POS RMD Educ and Outreach	81	81
110 27502 POS RMD Forestry	263	263
120 27700 POS YOU Admin	470	470
121 27800 POS CSU Ext Admin	277	277

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Allocation Summary

Dept:7 10007 ASD IT Printing Mailing

Department	Printing	Total
122 27801 POS CSU Ext 4H	\$237	\$237
124 27803 POS CSU Ext Fam Cons Sci	138	138
128 28001 SHE OPS Admin	1,139	1,139
129 28002 SHE OPS Patrol	3,085	3,085
131 28004 SHE OPS Drug Task Force	1	1
134 28007 SHE OPS Fire Mgmt	49	49
143 28016 SHE OPS Comm Assistance	137	137
144 28017 SHE JAI Admin	4,739	4,739
149 28022 SHE OEM Ops	150	150
151 28024 SHE SUP Communication Ctr	1	1
163 28037 SHE SHA Admin	417	417
165 30001 TRE TOA Admin	8,745	8,745
169 31001 TRA TAD Admin	493	493
174 31006 TRA MMD Multimodal	3,439	3,439
179 31011 TRA TPL Floodplain	19	19
185 F111 Road & Bridge Fund	2	2
186 F112 Social Services Fund	17,957	17,957
187 F117 Dedicated Resources Fund	10,027	10,027
188 F120 Health & Human Services Fund	83	83
195 F141 Capital Expenditure Fund	67	67
196 F162 Public Health Fund	10,608	10,608
197 F174 Risk Management Fund	91	91
201 F199 Recycling Center Fund	1,145	1,145
Total	\$246,357	\$246,357

10008 ASD BCBS Admin Nature and Extent of Services

BCBS Administration provides for general operating, administrative activities, and office supplies for the Facilities staff. It includes the following functions:

BCBS Administration. Costs associated with facilities administration are allocated based on operating expenditures by Facility Management Divisions.

Utilities. Utilities costs are not allocated.

BCBS Admin - All Other. Unallowable Building Services costs are not allocated.

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

A. Department Costs

Dept:8 10008 ASD BCBS Admin

Description		Amount	General Admin	BCBS Administration	Utilities	BCBS Admin - All Other
Personnel Costs						
Salaries	S1	567,531	0	93,359	435,467	38,706
Salary % Split			.00%	16.45%	76.73%	6.82%
Benefits	S	184,618	0	30,370	141,657	12,591
Subtotal - Personnel Costs		752,149	0	123,729	577,124	51,297
Services & Supplies Cost						
Operating Supplies	S	49,487	0	8,141	37,971	3,375
Maint & Repair Supplies	P	1,700,245	0	0	1,700,245	0
Prof/Tech Services	S	9,949	0	1,637	7,634	679
Maint, Repair & Utilities Services	P	695,954	0	0	695,954	0
Travel, Training & Misc Exp	S	40,097	0	6,596	30,766	2,735
Capital	D	0	0	0	0	0
Health & Medical	S	1,000	0	165	767	68
Grants	D	0	0	0	0	0
Unallowable	D	5,623	0	0	0	0
Rebates	S	(22,574)	0	(3,713)	(17,321)	(1,540)
Subtotal - Services & Supplies		2,479,781	0	12,824	2,456,017	5,317
Department Cost Total		3,231,930	0	136,553	3,033,141	56,613
Adjustments to Cost						
Capital	D	0	0	0	0	0
Grants	D	0	0	0	0	0
Unallowable	D	(5,623)	0	0	0	0
Subtotal - Adjustments		(5,623)	0	0	0	0
Total Costs After Adjustments		3,226,307	0	136,553	3,033,141	56,613
General Admin Distribution			0	0	0	0
Grand Total		\$3,226,307		\$136,553	\$3,033,141	\$56,613
				not allocated	not allocated	

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:8 10008 ASD BCBS Admin

Department	First Incoming	Second Incoming	BCBS Administration	Utilities	BCBS Admin - All Other
1 Equipment Depreciation	\$121,026	\$0	\$19,909	\$92,863	\$8,254
1 Building Depreciation	9,370	0	1,541	7,189	639
Subtotal - Depreciation	130,396	0	21,450	100,053	8,893
2 Administration	34,063	2,222	5,969	27,842	2,475
Subtotal - 10001 ASD BOD Business C	34,063	2,222	5,969	27,842	2,475
3 Finance	3,208	313	579	2,702	240
3 Citywide - Organizational Admin	1,653	161	298	1,392	124
3 Insurance	7,530	0	1,239	5,778	514
Subtotal - 10003 ASD FIN Financial Sv	12,392	474	2,116	9,872	877
4 Risk Management	152	216	61	282	25
Subtotal - 10004 ASD RSK Risk Manaç	152	216	61	282	25
5 Human Resources	14,115	986	2,484	11,588	1,030
Subtotal - 10005 ASD HR Human Resr	14,115	986	2,484	11,588	1,030
6 IT Admin - Ops	242,096	15,668	42,402	197,782	17,579
Subtotal - 10006 ASD IT Ops	242,096	15,668	42,402	197,782	17,579
8 BCBS Administration	0	75,743	12,460	58,118	5,166
Subtotal - 10008 ASD BCBS Admin	0	75,743	12,460	58,118	5,166
12 BCBS Custodial	0	1,159	191	889	79
Subtotal - 10013 ASD BCBS Custodial	0	1,159	191	889	79
13 Grounds Maintenance	0	865	142	663	59
Subtotal - 10014 ASD BCBS Grounds I	0	865	142	663	59
14 IT Security	0	4,952	815	3,800	338
Subtotal - 10015 ASD BCBS Security	0	4,952	815	3,800	338
16 Internal Zero Waste	0	3,038	500	2,331	207
Subtotal - 10021 ASD RCD Internal Ze	0	3,038	500	2,331	207
17 County Attorney	0	29,337	4,826	22,510	2,001

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:8 10008 ASD BCBS Admin

Department	First Incoming	Second Incoming	BCBS Administration	Utilities	BCBS Admin - All Other
Subtotal - 18001 CTY CAG General Te	\$0	\$29,337	\$4,826	\$22,510	\$2,001
41 Countywide Budget	0	1,976	325	1,516	135
41 Health & Medical	0	31,434	5,171	24,119	2,144
Subtotal - 20007 BOC BUD Budget	0	33,410	5,496	25,636	2,279
Total Incoming	433,214	168,070	98,911	461,366	41,008
C. Total Allocated		\$3,827,592	\$235,464	\$3,494,507	\$97,621
		6.15%	91.30%	2.55%	

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
 9/30/2020

BCBS Administration Allocations

Dept:8 10008 ASD BCBS Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 10008 ASD BCBS Admin	3,248,882.98	36.45%	\$75,743	\$0	\$75,743	\$0	\$75,743
9 10009 ASD BCBS Design	6,792.45	0.08%	158	0	158	33	192
10 10010 ASD BCBS Construction	351.30	0.00%	8	0	8	2	10
11 10012 ASD BCBS Systems	333,782.48	3.74%	7,782	0	7,782	1,629	9,411
12 10013 ASD BCBS Custodial	2,587,728.34	29.03%	60,329	0	60,329	12,629	72,959
13 10014 ASD BCBS Grounds Maint	2,174,941.82	24.40%	50,706	0	50,706	10,615	61,320
14 10015 ASD BCBS Security	561,457.32	6.30%	13,090	0	13,090	2,740	15,830
Subtotal	8,913,936.69	100.00%	207,817	0	207,817	27,648	235,464
Direct Bills					0		0
Total					\$207,817		\$235,464

Basis Units: Operating Expenditures in BCBS Divisions

Source:

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Allocation Summary

Dept:8 10008 ASD BCBS Admin

Department	BCBS Administration	Utilities	BCBS Admin - All Other	Total
8 10008 ASD BCBS Admin	\$75,743	\$0	\$0	\$75,743
9 10009 ASD BCBS Design	192	0	0	192
10 10010 ASD BCBS Construction	10	0	0	10
11 10012 ASD BCBS Systems	9,411	0	0	9,411
12 10013 ASD BCBS Custodial	72,959	0	0	72,959
13 10014 ASD BCBS Grounds Maint	61,320	0	0	61,320
14 10015 ASD BCBS Security	15,830	0	0	15,830
Total	\$235,464	\$0	\$0	\$235,464

10013 ASD BCBS Custodial Nature and Extent of Services

Custodial Services is responsible for cleaning County owned buildings. Both in-house staff and contracted services are used. Cleaning is provided nightly. It includes the following function.

Custodial. Costs associated with the custodial function are allocated based on salaries by department excluding occupants of the HHS Building (TRE, TRA, F112 & F120).

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

A. Department Costs

Dept:12 10013 ASD BCBS Custodial

Description		Amount	General Admin	BCBS Custodial
Personnel Costs				
Salaries	S1	1,673,777	0	1,673,777
<i>Salary % Split</i>			.00%	100.00%
Benefits	S	692,484	0	692,484
Subtotal - Personnel Costs		2,366,261	0	2,366,261
Services & Supplies Cost				
Operating Supplies	S	171,016	0	171,016
Maint & Repair Supplies	S	1,841	0	1,841
Prof/Tech Services	S	40,063	0	40,063
Maint, Repair & Utilities Services	S	8	0	8
Travel, Training & Misc Exp	S	8,540	0	8,540
Capital	D	0	0	0
Health & Medical	S	0	0	0
Grants	D	0	0	0
Unallowable	D	813	0	0
Direct Charges	S	(2,587,729)	0	(2,587,729)
Subtotal - Services & Supplies		(2,365,448)	0	(2,366,261)
Department Cost Total		813	0	0
Adjustments to Cost				
Capital	D	0	0	0
Grants	D	0	0	0
Unallowable	D	(813)	0	0
Subtotal - Adjustments		(813)	0	0
Total Costs After Adjustments		0	0	0
General Admin Distribution			0	0
Grand Total		\$0		\$0

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:12 10013 ASD BCBS Custodial

Department	First Incoming	Second Incoming	BCBS Custodial
2 Administration	\$100,461	\$6,552	\$107,013
Subtotal - 10001 ASD BOD Business C	100,461	6,552	107,013
3 Finance	2,555	249	2,805
3 Cntywide - Organizational Admin	4,876	474	5,350
3 Insurance	22,209	0	22,209
Subtotal - 10003 ASD FIN Financial Sv	29,640	724	30,364
4 Risk Management	121	172	293
Subtotal - 10004 ASD RSK Risk Mana	121	172	293
5 Human Resources	41,630	2,909	44,539
Subtotal - 10005 ASD HR Human Resr	41,630	2,909	44,539
8 BCBS Administration	60,329	12,629	72,959
Subtotal - 10008 ASD BCBS Admin	60,329	12,629	72,959
12 BCBS Custodial	0	3,419	3,419
Subtotal - 10013 ASD BCBS Custodial	0	3,419	3,419
13 Grounds Maintenance	0	2,550	2,550
Subtotal - 10014 ASD BCBS Grounds I	0	2,550	2,550
16 Internal Zero Waste	0	8,960	8,960
Subtotal - 10021 ASD RCD Internal Ze	0	8,960	8,960
17 County Attorney	0	23,367	23,367
Subtotal - 18001 CTY CAG General Te	0	23,367	23,367
41 Countywide Budget	0	1,574	1,574
41 Health & Medical	0	92,706	92,706
Subtotal - 20007 BOC BUD Budget	0	94,280	94,280
Total Incoming	232,181	155,562	387,743
C. Total Allocated		\$387,743	\$387,743
			100.00%

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

BCBS Custodial Allocations

Dept:12 10013 ASD BCBS Custodial

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 10001 ASD BOD Business Ops	1,237,172.07	1.09%	\$2,527	\$0	\$2,527	\$0	\$2,527
3 10003 ASD FIN Financial Svcs	502,855.51	0.44%	1,027	0	1,027	0	1,027
4 10004 ASD RSK Risk Management	12,545.71	0.01%	26	0	26	0	26
5 10005 ASD HR Human Resrcs	1,198,270.98	1.05%	2,448	0	2,448	0	2,448
6 10006 ASD IT Ops	5,044,932.66	4.44%	10,305	0	10,305	0	10,305
7 10007 ASD IT Printing Mailing	73,800.77	0.06%	151	0	151	0	151
8 10008 ASD BCBS Admin	567,531.22	0.50%	1,159	0	1,159	0	1,159
9 10009 ASD BCBS Design	4,833.73	0.00%	10	0	10	7	17
11 10012 ASD BCBS Systems	221,988.58	0.20%	453	0	453	334	788
12 10013 ASD BCBS Custodial	1,673,777.25	1.47%	3,419	0	3,419	0	3,419
13 10014 ASD BCBS Grounds Maint	1,165,767.37	1.03%	2,381	0	2,381	1,755	4,136
14 10015 ASD BCBS Security	411,017.84	0.36%	840	0	840	619	1,458
16 10021 ASD RCD Internal Zero Waste	262,613.28	0.23%	536	0	536	395	932
17 18001 CTY CAG General Team	2,303,226.14	2.03%	4,705	0	4,705	3,467	8,171
18 10018 ASD RCD HMMF	350,892.46	0.31%	717	0	717	528	1,245
19 10019 ASD RCD Zero Waste	25,242.00	0.02%	52	0	52	38	90
20 10020 ASD RCD Transfer Stations	100,212.14	0.09%	205	0	205	151	356
23 17000 ASR AAD General	3,499,385.97	3.08%	7,148	0	7,148	5,267	12,415
31 18002 CTY CAH Housing Team	1,152.18	0.00%	2	0	2	2	4
32 19001 COR CAD Admin	524,798.64	0.46%	1,072	0	1,072	790	1,862
33 19002 COR CIV Investigations	321,677.13	0.28%	657	0	657	484	1,141
34 19003 COR PAT Pathology	69,979.23	0.06%	143	0	143	105	248
35 20001 BOC COM Commissioners	143,821.49	0.13%	294	0	294	216	510
37 20003 BOC ORR Recovery Resiliency	199,250.63	0.18%	407	0	407	300	707
38 20004 BOC SUS Sustainability	543,176.24	0.48%	1,110	0	1,110	818	1,927
39 20005 BOC POL Policy	1,490,377.17	1.31%	3,044	0	3,044	2,243	5,287
40 20006 BOC PIO Pub Info	421.07	0.00%	1	0	1	1	1
41 20007 BOC BUD Budget	4,725,046.78	4.16%	9,652	0	9,652	7,112	16,763
42 21001 CLK CLA Admin	546,540.40	0.48%	1,116	0	1,116	823	1,939
43 21002 CLK MVD Motor Vehicle	2,190,776.29	1.93%	4,475	0	4,475	3,297	7,772
44 21003 CLK ELE Elections	1,041,053.29	0.92%	2,126	0	2,126	1,567	3,693
45 21004 CLK REC Recording	404,954.58	0.36%	827	0	827	609	1,437
46 22001 CSD CSA Admin	1,034,345.29	0.91%	2,113	0	2,113	1,557	3,670
47 22002 CSD CSI Healthy Youth Alli	354,457.83	0.31%	724	0	724	533	1,258
49 22004 CSD CSI Homeless Svcs	36,454.07	0.03%	74	0	74	55	129
51 22006 CSD CJS Admin	658,967.31	0.58%	1,346	0	1,346	992	2,338
52 22007 CSD CJS Juv Assess Ctr	879,527.01	0.77%	1,797	0	1,797	1,324	3,120
53 22008 CSD CJS Pretrial Svcs	464,013.87	0.41%	948	0	948	698	1,646
54 22009 CSD CJS Bond Commissioners	507,254.38	0.45%	1,036	0	1,036	763	1,800
55 22010 CSD CJS Restore Communities	253,522.23	0.22%	518	0	518	382	899
56 22011 CSD CJS Restore Communities	232,713.49	0.20%	475	0	475	350	826
57 22012 CSD CJS Jail Ed Transition	276,309.08	0.24%	564	0	564	416	980

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

BCBS Custodial Allocations

Dept:12 10013 ASD BCBS Custodial

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58 22013 CSD CJS Volunteer Svcs	66,957.20	0.06%	\$137	\$0	\$137	\$101	\$238
60 22017 CSD AAA Business Results	1,430.05	0.00%	3	0	3	2	5
63 22020 CSD AAA Admin	805,582.82	0.71%	1,646	0	1,646	1,212	2,858
67 22025 CSD CJS Adult Program	98,117.19	0.09%	200	0	200	148	348
68 24001 DAO DAD Admin	5,736,870.87	5.05%	11,718	0	11,718	8,635	20,353
80 25000 LUD LUA Admin	3,297,082.16	2.90%	6,735	0	6,735	4,962	11,697
84 25210 LUD LPL Dev Review	(1,819.08)	0.00%	(4)	0	(4)	(3)	(6)
88 25221 LUD LPL Wildfire Mitigation	186,351.34	0.16%	381	0	381	280	661
91 26001 SUR Surveyors Ofc	7,590.88	0.01%	16	0	16	11	27
92 27000 POS PDR Admin	360,692.41	0.32%	737	0	737	543	1,280
93 27100 POS PAM Admin	665,974.20	0.59%	1,360	0	1,360	1,002	2,363
94 27101 POS PAM Rental Houses	805.14	0.00%	2	0	2	1	3
95 27200 POS AGR Admin	753,019.49	0.66%	1,538	0	1,538	1,133	2,672
96 27201 POS AGR Agriculture	68,546.93	0.06%	140	0	140	103	243
98 27300 POS RED Admin	425,428.93	0.37%	869	0	869	640	1,509
101 27400 POS RAF Admin	1,714,460.07	1.51%	3,502	0	3,502	2,580	6,082
102 27401 POS RAF Bldg Historic Pres	159,533.81	0.14%	326	0	326	240	566
103 27402 POS RAF Fairgrounds	168,872.49	0.15%	345	0	345	254	599
104 27403 POS RAF Grounds	142,556.73	0.13%	291	0	291	215	506
105 27404 POS RAF Proj Mgmt Design	1,993.75	0.00%	4	0	4	3	7
107 27406 POS RAF Trails	173,684.99	0.15%	355	0	355	261	616
108 27500 POS RMD Admin	2,341,817.36	2.06%	4,783	0	4,783	3,525	8,308
109 27501 POS RMD Educ and Outreach	9,108.68	0.01%	19	0	19	14	32
110 27502 POS RMD Forestry	40,154.22	0.04%	82	0	82	60	142
111 27503 POS RMD Plant Ecology	6,926.36	0.01%	14	0	14	10	25
112 27504 POS RMD Resource Protection	480.00	0.00%	1	0	1	1	2
113 27505 POS RMD Weeds	56,563.63	0.05%	116	0	116	85	201
114 27506 POS RMD Wildlife	1,067.70	0.00%	2	0	2	2	4
115 27600 POS RPL Admin	752,254.27	0.66%	1,537	0	1,537	1,132	2,669
117 27602 POS RPL GIS	9,427.15	0.01%	19	0	19	14	33
119 27604 POS RPL Planning	1,685.29	0.00%	3	0	3	3	6
120 27700 POS YOU Admin	656,246.15	0.58%	1,340	0	1,340	988	2,328
121 27800 POS CSU Ext Admin	382,644.76	0.34%	782	0	782	576	1,358
125 27804 POS CSU Ext Hort Commercial	11,679.54	0.01%	24	0	24	18	41
126 27805 POS SCU Ext Hort Home	13,347.13	0.01%	27	0	27	20	47
128 28001 SHE OPS Admin	1,599,104.75	1.41%	3,266	0	3,266	2,407	5,673
129 28002 SHE OPS Patrol	6,504,971.60	5.72%	13,287	0	13,287	9,791	23,078
130 28003 SHE OPS Detectives	923,624.10	0.81%	1,887	0	1,887	1,390	3,277
131 28004 SHE OPS Drug Task Force	344,765.14	0.30%	704	0	704	519	1,223
132 28005 SHE OPS Animal Control	206,304.94	0.18%	421	0	421	311	732
133 28006 SHE OPS Emergency Svcs	318,592.43	0.28%	651	0	651	480	1,130
134 28007 SHE OPS Fire Mgmt	422,170.85	0.37%	862	0	862	635	1,498

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

BCBS Custodial Allocations

Dept:12 10013 ASD BCBS Custodial

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
135 28008 SHE OPS Special Ops	393,663.50	0.35%	\$804	\$0	\$804	\$593	\$1,397
136 28009 SHE OPS Bomb Squad	3,644.63	0.00%	7	0	7	5	13
137 28010 SHE OPS SWAT	11,864.47	0.01%	24	0	24	18	42
138 28011 SHE OPS K9	145,384.01	0.13%	297	0	297	219	516
139 28012 SHE OPS Civil	631,443.75	0.56%	1,290	0	1,290	950	2,240
140 28013 SHE OPS Court Security	546,360.02	0.48%	1,116	0	1,116	822	1,938
143 28016 SHE OPS Comm Assistance	78,358.49	0.07%	160	0	160	118	278
144 28017 SHE JAI Admin	5,274,640.42	4.64%	10,774	0	10,774	7,939	18,713
145 28018 SHE JAI Ops	5,337,577.32	4.70%	10,903	0	10,903	8,034	18,936
146 28019 SHE JAI Health Svcs	1,036,588.69	0.91%	2,117	0	2,117	1,560	3,678
147 28020 SHE JAI Transports	933,661.00	0.82%	1,907	0	1,907	1,405	3,312
148 28021 SHE JAI Alt Sentence	551,249.61	0.48%	1,126	0	1,126	830	1,956
149 28022 SHE OEM Ops	381,900.03	0.34%	780	0	780	575	1,355
150 28023 SHE OEM IMT	6,093.17	0.01%	12	0	12	9	22
151 28024 SHE SUP Communication Ctr	2,023,654.92	1.78%	4,134	0	4,134	3,046	7,179
152 28025 SHE SUP Computer Sup	214,522.74	0.19%	438	0	438	323	761
153 28026 SHE SUP Computer Sup	433,050.84	0.38%	885	0	885	652	1,536
154 28027 SHE SUP Records	1,130,591.42	0.99%	2,309	0	2,309	1,702	4,011
155 28028 SHE SHA Fleet Maint	227,941.43	0.20%	466	0	466	343	809
156 28029 SHE SHA Training	308,163.94	0.27%	629	0	629	464	1,093
157 28030 SHE SHA Financial Svcs	145,827.74	0.13%	298	0	298	219	517
158 28031 SHE SHA Personnel	146,470.53	0.13%	299	0	299	220	520
159 28032 SHE OPS Prop and Evidence	100,769.28	0.09%	206	0	206	152	358
160 28033 SHE OPS Forensic Lab	53,920.81	0.05%	110	0	110	81	191
161 28034 SHE JAI Maintenance	132,284.25	0.12%	270	0	270	199	469
162 28035 SHE JAI Inmate Services	601,232.82	0.53%	1,228	0	1,228	905	2,133
163 28037 SHE SHA Admin	266,969.92	0.23%	545	0	545	402	947
164 28038 SHE OPS SRO	216,514.01	0.19%	442	0	442	326	768
185 F111 Road & Bridge Fund	4,548,906.51	4.00%	9,292	0	9,292	6,847	16,138
187 F117 Dedicated Resources Fund	6,267,641.07	5.51%	12,802	0	12,802	9,433	22,236
190 F124 Offender Management Fund	1,189,381.29	1.05%	2,429	0	2,429	1,790	4,220
191 F126 Parks and Open Space Fund	2,227,458.92	1.96%	4,550	0	4,550	3,353	7,902
194 F135 Disaster Recovery Fund	(147.93)	0.00%	(0)	0	(0)	(0)	(1)
195 F141 Capital Expenditure Fund	1,561,337.24	1.37%	3,189	0	3,189	2,350	5,539
196 F162 Public Health Fund	10,021,536.18	8.82%	20,470	0	20,470	15,083	35,554
197 F174 Risk Management Fund	328,354.04	0.29%	671	0	671	494	1,165
198 F175 Fleet Services Fund	904,539.32	0.80%	1,848	0	1,848	1,361	3,209
201 F199 Recycling Center Fund	291,000.75	0.26%	594	0	594	438	1,032

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
 9/30/2020

BCBS Custodial Allocations

Dept:12 10013 ASD BCBS Custodial

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	113,667,674.93	100.00%	232,181	0	232,181	155,562	387,743
Direct Bills				0			0
Total				\$232,181		\$387,743	

Basis Units: Salaries by Department (excluding all TRE, TRA, F112 & F120)

Source:

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
 9/30/2020

Allocation Summary

Dept:12 10013 ASD BCBS Custodial

Department	BCBS Custodial	Total
2 10001 ASD BOD Business Ops	\$2,527	\$2,527
3 10003 ASD FIN Financial Svcs	1,027	1,027
4 10004 ASD RSK Risk Management	26	26
5 10005 ASD HR Human Resrcs	2,448	2,448
6 10006 ASD IT Ops	10,305	10,305
7 10007 ASD IT Printing Mailing	151	151
8 10008 ASD BCBS Admin	1,159	1,159
9 10009 ASD BCBS Design	17	17
11 10012 ASD BCBS Systems	788	788
12 10013 ASD BCBS Custodial	3,419	3,419
13 10014 ASD BCBS Grounds Maint	4,136	4,136
14 10015 ASD BCBS Security	1,458	1,458
16 10021 ASD RCD Internal Zero Waste	932	932
17 18001 CTY CAG General Team	8,171	8,171
18 10018 ASD RCD HMMF	1,245	1,245
19 10019 ASD RCD Zero Waste	90	90
20 10020 ASD RCD Transfer Stations	356	356
23 17000 ASR AAD General	12,415	12,415
31 18002 CTY CAH Housing Team	4	4
32 19001 COR CAD Admin	1,862	1,862
33 19002 COR CIV Investigations	1,141	1,141
34 19003 COR PAT Pathology	248	248
35 20001 BOC COM Commissioners	510	510
37 20003 BOC ORR Recovery Resiliency	707	707
38 20004 BOC SUS Sustainability	1,927	1,927
39 20005 BOC POL Policy	5,287	5,287
40 20006 BOC PIO Pub Info	1	1
41 20007 BOC BUD Budget	16,763	16,763
42 21001 CLK CLA Admin	1,939	1,939
43 21002 CLK MVD Motor Vehicle	7,772	7,772
44 21003 CLK ELE Elections	3,693	3,693
45 21004 CLK REC Recording	1,437	1,437
46 22001 CSD CSA Admin	3,670	3,670
47 22002 CSD CSI Healthy Youth Alli	1,258	1,258
49 22004 CSD CSI Homeless Svcs	129	129
51 22006 CSD CJS Admin	2,338	2,338
52 22007 CSD CJS Juv Assess Ctr	3,120	3,120
53 22008 CSD CJS Pretrial Svcs	1,646	1,646
54 22009 CSD CJS Bond Commissioners	1,800	1,800
55 22010 CSD CJS Restore Communities	899	899
56 22011 CSD CJS Restore Communities	826	826

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Allocation Summary

Dept:12 10013 ASD BCBS Custodial

Department	BCBS Custodial	Total
57 22012 CSD CJS Jail Ed Transition	\$980	\$980
58 22013 CSD CJS Volunteer Svcs	238	238
60 22017 CSD AAA Business Results	5	5
63 22020 CSD AAA Admin	2,858	2,858
67 22025 CSD CJS Adult Program	348	348
68 24001 DAO DAD Admin	20,353	20,353
80 25000 LUD LUA Admin	11,697	11,697
84 25210 LUD LPL Dev Review	(6)	(6)
88 25221 LUD LPL Wildfire Mitigation	661	661
91 26001 SUR Surveyors Ofc	27	27
92 27000 POS PDR Admin	1,280	1,280
93 27100 POS PAM Admin	2,363	2,363
94 27101 POS PAM Rental Houses	3	3
95 27200 POS AGR Admin	2,672	2,672
96 27201 POS AGR Agriculture	243	243
98 27300 POS RED Admin	1,509	1,509
101 27400 POS RAF Admin	6,082	6,082
102 27401 POS RAF Bldg Historic Pres	566	566
103 27402 POS RAF Fairgrounds	599	599
104 27403 POS RAF Grounds	506	506
105 27404 POS RAF Proj Mgmt Design	7	7
107 27406 POS RAF Trails	616	616
108 27500 POS RMD Admin	8,308	8,308
109 27501 POS RMD Educ and Outreach	32	32
110 27502 POS RMD Forestry	142	142
111 27503 POS RMD Plant Ecology	25	25
112 27504 POS RMD Resource Protection	2	2
113 27505 POS RMD Weeds	201	201
114 27506 POS RMD Wildlife	4	4
115 27600 POS RPL Admin	2,669	2,669
117 27602 POS RPL GIS	33	33
119 27604 POS RPL Planning	6	6
120 27700 POS YOU Admin	2,328	2,328
121 27800 POS CSU Ext Admin	1,358	1,358
125 27804 POS CSU Ext Hort Commercial	41	41
126 27805 POS SCU Ext Hort Home	47	47
128 28001 SHE OPS Admin	5,673	5,673
129 28002 SHE OPS Patrol	23,078	23,078
130 28003 SHE OPS Detectives	3,277	3,277
131 28004 SHE OPS Drug Task Force	1,223	1,223
132 28005 SHE OPS Animal Control	732	732

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
 9/30/2020

Allocation Summary

Dept:12 10013 ASD BCBS Custodial

Department	BCBS Custodial	Total
133 28006 SHE OPS Emergency Svcs	\$1,130	\$1,130
134 28007 SHE OPS Fire Mgmt	1,498	1,498
135 28008 SHE OPS Special Ops	1,397	1,397
136 28009 SHE OPS Bomb Squad	13	13
137 28010 SHE OPS SWAT	42	42
138 28011 SHE OPS K9	516	516
139 28012 SHE OPS Civil	2,240	2,240
140 28013 SHE OPS Court Security	1,938	1,938
143 28016 SHE OPS Comm Assistance	278	278
144 28017 SHE JAI Admin	18,713	18,713
145 28018 SHE JAI Ops	18,936	18,936
146 28019 SHE JAI Health Svcs	3,678	3,678
147 28020 SHE JAI Transports	3,312	3,312
148 28021 SHE JAI Alt Sentence	1,956	1,956
149 28022 SHE OEM Ops	1,355	1,355
150 28023 SHE OEM IMT	22	22
151 28024 SHE SUP Communication Ctr	7,179	7,179
152 28025 SHE SUP Computer Sup	761	761
153 28026 SHE SUP Computer Sup	1,536	1,536
154 28027 SHE SUP Records	4,011	4,011
155 28028 SHE SHA Fleet Maint	809	809
156 28029 SHE SHA Training	1,093	1,093
157 28030 SHE SHA Financial Svcs	517	517
158 28031 SHE SHA Personnel	520	520
159 28032 SHE OPS Prop and Evidence	358	358
160 28033 SHE OPS Forensic Lab	191	191
161 28034 SHE JAI Maintenance	469	469
162 28035 SHE JAI Inmate Services	2,133	2,133
163 28037 SHE SHA Admin	947	947
164 28038 SHE OPS SRO	768	768
185 F111 Road & Bridge Fund	16,138	16,138
187 F117 Dedicated Resources Fund	22,236	22,236
190 F124 Offender Management Fund	4,220	4,220
191 F126 Parks and Open Space Fund	7,902	7,902
194 F135 Disaster Recovery Fund	(1)	(1)
195 F141 Capital Expenditure Fund	5,539	5,539
196 F162 Public Health Fund	35,554	35,554
197 F174 Risk Management Fund	1,165	1,165
198 F175 Fleet Services Fund	3,209	3,209
201 F199 Recycling Center Fund	1,032	1,032

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Allocation Summary

Dept:12 10013 ASD BCBS Custodial

Department	BCBS Custodial	Total
Total	\$387,743	\$387,743

**10014 ASD BCBS Grounds Maint
Nature and Extent of Services**

Grounds Maintenance provides all building maintenance and related operations for County owned buildings in Boulder (except the Downtown Complex), Longmont, Louisville, Lafayette and several outlying sites. It includes the following function.

Facilities Maintenance. Costs associated with facility maintenance are allocated based on salaries by department (excluding HHS Building).

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

A. Department Costs

Dept:13 10014 ASD BCBS Grounds Maint

Description		Amount	General Admin	Grounds Maintenance
Personnel Costs				
Salaries	S1	1,165,767	0	1,165,767
<i>Salary % Split</i>			.00%	100.00%
Benefits	S	<u>452,442</u>	0	<u>452,442</u>
Subtotal - Personnel Costs		<u>1,618,209</u>	0	<u>1,618,209</u>
Services & Supplies Cost				
Operating Supplies	S	145,642	0	145,642
Maint & Repair Supplies	S	210,040	0	210,040
Prof/Tech Services	S	13,773	0	13,773
Maint, Repair & Utilities Services	D	180,533	0	0
Travel, Training & Misc Exp	S	6,744	0	6,744
Capital	S	0	0	0
Health & Medical	S	0	0	0
Grants	S	0	0	0
Unallowable	D	1,205	0	0
Direct Charges	S	<u>(1,994,408)</u>	0	<u>(1,994,408)</u>
Subtotal - Services & Supplies		<u>(1,436,471)</u>	0	<u>(1,618,209)</u>
Department Cost Total		181,738	0	0
Adjustments to Cost				
Maint, Repair & Utilities Services	D	(180,533)	0	0
Unallowable	D	(1,205)	0	0
Subtotal - Adjustments		<u>(181,738)</u>	0	0
Total Costs After Adjustments		0	0	0
General Admin Distribution			0	0
Grand Total		\$0		\$0

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:13 10014 ASD BCBS Grounds Maint

Department	First Incoming	Second Incoming	Grounds Maintenance
2 Administration	\$69,970	\$4,563	\$74,533
Subtotal - 10001 ASD BOD Business C	69,970	4,563	74,533
3 Finance	2,148	210	2,357
3 Cntywide - Organizational Admin	3,396	330	3,727
3 Insurance	15,468	0	15,468
Subtotal - 10003 ASD FIN Financial Sv	21,012	540	21,552
4 Risk Management	102	144	246
Subtotal - 10004 ASD RSK Risk Mana	102	144	246
5 Human Resources	28,995	2,026	31,021
Subtotal - 10005 ASD HR Human Resr	28,995	2,026	31,021
8 BCBS Administration	50,706	10,615	61,320
Subtotal - 10008 ASD BCBS Admin	50,706	10,615	61,320
12 BCBS Custodial	2,381	1,755	4,136
Subtotal - 10013 ASD BCBS Custodial	2,381	1,755	4,136
13 Grounds Maintenance	0	1,776	1,776
Subtotal - 10014 ASD BCBS Grounds I	0	1,776	1,776
16 Internal Zero Waste	0	6,241	6,241
Subtotal - 10021 ASD RCD Internal Ze	0	6,241	6,241
17 County Attorney	0	19,639	19,639
Subtotal - 18001 CTY CAG General Te	0	19,639	19,639
41 Countywide Budget	0	1,323	1,323
41 Health & Medical	0	64,569	64,569
Subtotal - 20007 BOC BUD Budget	0	65,892	65,892
Total Incoming	173,165	113,191	286,356
C. Total Allocated		\$286,356	\$286,356
			100.00%

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Grounds Maintenance Allocations

Dept:13 10014 ASD BCBS Grounds Maint

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 10001 ASD BOD Business Ops	1,237,172.07	1.09%	\$1,885	\$0	\$1,885	\$0	\$1,885
3 10003 ASD FIN Financial Svcs	502,855.51	0.44%	766	0	766	0	766
4 10004 ASD RSK Risk Management	12,545.71	0.01%	19	0	19	0	19
5 10005 ASD HR Human Resrcs	1,198,270.98	1.05%	1,825	0	1,825	0	1,825
6 10006 ASD IT Ops	5,044,932.66	4.44%	7,686	0	7,686	0	7,686
7 10007 ASD IT Printing Mailing	73,800.77	0.06%	112	0	112	0	112
8 10008 ASD BCBS Admin	567,531.22	0.50%	865	0	865	0	865
9 10009 ASD BCBS Design	4,833.73	0.00%	7	0	7	5	13
11 10012 ASD BCBS Systems	221,988.58	0.20%	338	0	338	246	584
12 10013 ASD BCBS Custodial	1,673,777.25	1.47%	2,550	0	2,550	0	2,550
13 10014 ASD BCBS Grounds Maint	1,165,767.37	1.03%	1,776	0	1,776	0	1,776
14 10015 ASD BCBS Security	411,017.84	0.36%	626	0	626	455	1,081
16 10021 ASD RCD Internal Zero Waste	262,613.28	0.23%	400	0	400	291	691
17 18001 CTY CAG General Team	2,303,226.14	2.03%	3,509	0	3,509	2,551	6,060
18 10018 ASD RCD HMMF	350,892.46	0.31%	535	0	535	389	923
19 10019 ASD RCD Zero Waste	25,242.00	0.02%	38	0	38	28	66
20 10020 ASD RCD Transfer Stations	100,212.14	0.09%	153	0	153	111	264
23 17000 ASR AAD General	3,499,385.97	3.08%	5,331	0	5,331	3,876	9,207
31 18002 CTY CAH Housing Team	1,152.18	0.00%	2	0	2	1	3
32 19001 COR CAD Admin	524,798.64	0.46%	799	0	799	581	1,381
33 19002 COR CIV Investigations	321,677.13	0.28%	490	0	490	356	846
34 19003 COR PAT Pathology	69,979.23	0.06%	107	0	107	78	184
35 20001 BOC COM Commissioners	143,821.49	0.13%	219	0	219	159	378
37 20003 BOC ORR Recovery Resiliency	199,250.63	0.18%	304	0	304	221	524
38 20004 BOC SUS Sustainability	543,176.24	0.48%	827	0	827	602	1,429
39 20005 BOC POL Policy	1,490,377.17	1.31%	2,270	0	2,270	1,651	3,921
40 20006 BOC PIO Pub Info	421.07	0.00%	1	0	1	0	1
41 20007 BOC BUD Budget	4,725,046.78	4.16%	7,198	0	7,198	5,234	12,432
42 21001 CLK CLA Admin	546,540.40	0.48%	833	0	833	605	1,438
43 21002 CLK MVD Motor Vehicle	2,190,776.29	1.93%	3,338	0	3,338	2,427	5,764
44 21003 CLK ELE Elections	1,041,053.29	0.92%	1,586	0	1,586	1,153	2,739
45 21004 CLK REC Recording	404,954.58	0.36%	617	0	617	449	1,065
46 22001 CSD CSA Admin	1,034,345.29	0.91%	1,576	0	1,576	1,146	2,721
47 22002 CSD CSI Healthy Youth Alli	354,457.83	0.31%	540	0	540	393	933
49 22004 CSD CSI Homeless Svcs	36,454.07	0.03%	56	0	56	40	96
51 22006 CSD CJS Admin	658,967.31	0.58%	1,004	0	1,004	730	1,734
52 22007 CSD CJS Juv Assess Ctr	879,527.01	0.77%	1,340	0	1,340	974	2,314
53 22008 CSD CJS Pretrial Svcs	464,013.87	0.41%	707	0	707	514	1,221
54 22009 CSD CJS Bond Commissioners	507,254.38	0.45%	773	0	773	562	1,335
55 22010 CSD CJS Restore Communities	253,522.23	0.22%	386	0	386	281	667
56 22011 CSD CJS Restore Communities	232,713.49	0.20%	355	0	355	258	612
57 22012 CSD CJS Jail Ed Transition	276,309.08	0.24%	421	0	421	306	727

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Grounds Maintenance Allocations

Dept:13 10014 ASD BCBS Grounds Maint

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58 22013 CSD CJS Volunteer Svcs	66,957.20	0.06%	\$102	\$0	\$102	\$74	\$176
60 22017 CSD AAA Business Results	1,430.05	0.00%	2	0	2	2	4
63 22020 CSD AAA Admin	805,582.82	0.71%	1,227	0	1,227	892	2,120
67 22025 CSD CJS Adult Program	98,117.19	0.09%	149	0	149	109	258
68 24001 DAO DAD Admin	5,736,870.87	5.05%	8,740	0	8,740	6,354	15,094
80 25000 LUD LUA Admin	3,297,082.16	2.90%	5,023	0	5,023	3,652	8,675
84 25210 LUD LPL Dev Review	(1,819.08)	0.00%	(3)	0	(3)	(2)	(5)
88 25221 LUD LPL Wildfire Mitigation	186,351.34	0.16%	284	0	284	206	490
91 26001 SUR Surveyors Ofc	7,590.88	0.01%	12	0	12	8	20
92 27000 POS PDR Admin	360,692.41	0.32%	549	0	549	400	949
93 27100 POS PAM Admin	665,974.20	0.59%	1,015	0	1,015	738	1,752
94 27101 POS PAM Rental Houses	805.14	0.00%	1	0	1	1	2
95 27200 POS AGR Admin	753,019.49	0.66%	1,147	0	1,147	834	1,981
96 27201 POS AGR Agriculture	68,546.93	0.06%	104	0	104	76	180
98 27300 POS RED Admin	425,428.93	0.37%	648	0	648	471	1,119
101 27400 POS RAF Admin	1,714,460.07	1.51%	2,612	0	2,612	1,899	4,511
102 27401 POS RAF Bldg Historic Pres	159,533.81	0.14%	243	0	243	177	420
103 27402 POS RAF Fairgrounds	168,872.49	0.15%	257	0	257	187	444
104 27403 POS RAF Grounds	142,556.73	0.13%	217	0	217	158	375
105 27404 POS RAF Proj Mgmt Design	1,993.75	0.00%	3	0	3	2	5
107 27406 POS RAF Trails	173,684.99	0.15%	265	0	265	192	457
108 27500 POS RMD Admin	2,341,817.36	2.06%	3,568	0	3,568	2,594	6,162
109 27501 POS RMD Educ and Outreach	9,108.68	0.01%	14	0	14	10	24
110 27502 POS RMD Forestry	40,154.22	0.04%	61	0	61	44	106
111 27503 POS RMD Plant Ecology	6,926.36	0.01%	11	0	11	8	18
112 27504 POS RMD Resource Protection	480.00	0.00%	1	0	1	1	1
113 27505 POS RMD Weeds	56,563.63	0.05%	86	0	86	63	149
114 27506 POS RMD Wildlife	1,067.70	0.00%	2	0	2	1	3
115 27600 POS RPL Admin	752,254.27	0.66%	1,146	0	1,146	833	1,979
117 27602 POS RPL GIS	9,427.15	0.01%	14	0	14	10	25
119 27604 POS RPL Planning	1,685.29	0.00%	3	0	3	2	4
120 27700 POS YOU Admin	656,246.15	0.58%	1,000	0	1,000	727	1,727
121 27800 POS CSU Ext Admin	382,644.76	0.34%	583	0	583	424	1,007
125 27804 POS CSU Ext Hort Commercial	11,679.54	0.01%	18	0	18	13	31
126 27805 POS SCU Ext Hort Home	13,347.13	0.01%	20	0	20	15	35
128 28001 SHE OPS Admin	1,599,104.75	1.41%	2,436	0	2,436	1,771	4,207
129 28002 SHE OPS Patrol	6,504,971.60	5.72%	9,910	0	9,910	7,205	17,115
130 28003 SHE OPS Detectives	923,624.10	0.81%	1,407	0	1,407	1,023	2,430
131 28004 SHE OPS Drug Task Force	344,765.14	0.30%	525	0	525	382	907
132 28005 SHE OPS Animal Control	206,304.94	0.18%	314	0	314	229	543
133 28006 SHE OPS Emergency Svcs	318,592.43	0.28%	485	0	485	353	838
134 28007 SHE OPS Fire Mgmt	422,170.85	0.37%	643	0	643	468	1,111

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Grounds Maintenance Allocations

Dept:13 10014 ASD BCBS Grounds Maint

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
135 28008 SHE OPS Special Ops	393,663.50	0.35%	\$600	\$0	\$600	\$436	\$1,036
136 28009 SHE OPS Bomb Squad	3,644.63	0.00%	6	0	6	4	10
137 28010 SHE OPS SWAT	11,864.47	0.01%	18	0	18	13	31
138 28011 SHE OPS K9	145,384.01	0.13%	221	0	221	161	383
139 28012 SHE OPS Civil	631,443.75	0.56%	962	0	962	699	1,661
140 28013 SHE OPS Court Security	546,360.02	0.48%	832	0	832	605	1,438
143 28016 SHE OPS Comm Assistance	78,358.49	0.07%	119	0	119	87	206
144 28017 SHE JAI Admin	5,274,640.42	4.64%	8,036	0	8,036	5,842	13,878
145 28018 SHE JAI Ops	5,337,577.32	4.70%	8,131	0	8,131	5,912	14,044
146 28019 SHE JAI Health Svcs	1,036,588.69	0.91%	1,579	0	1,579	1,148	2,727
147 28020 SHE JAI Transports	933,661.00	0.82%	1,422	0	1,422	1,034	2,457
148 28021 SHE JAI Alt Sentence	551,249.61	0.48%	840	0	840	611	1,450
149 28022 SHE OEM Ops	381,900.03	0.34%	582	0	582	423	1,005
150 28023 SHE OEM IMT	6,093.17	0.01%	9	0	9	7	16
151 28024 SHE SUP Communication Ctr	2,023,654.92	1.78%	3,083	0	3,083	2,241	5,324
152 28025 SHE SUP Computer Sup	214,522.74	0.19%	327	0	327	238	564
153 28026 SHE SUP Computer Sup	433,050.84	0.38%	660	0	660	480	1,139
154 28027 SHE SUP Records	1,130,591.42	0.99%	1,722	0	1,722	1,252	2,975
155 28028 SHE SHA Fleet Maint	227,941.43	0.20%	347	0	347	252	600
156 28029 SHE SHA Training	308,163.94	0.27%	469	0	469	341	811
157 28030 SHE SHA Financial Svcs	145,827.74	0.13%	222	0	222	162	384
158 28031 SHE SHA Personnel	146,470.53	0.13%	223	0	223	162	385
159 28032 SHE OPS Prop and Evidence	100,769.28	0.09%	154	0	154	112	265
160 28033 SHE OPS Forensic Lab	53,920.81	0.05%	82	0	82	60	142
161 28034 SHE JAI Maintenance	132,284.25	0.12%	202	0	202	147	348
162 28035 SHE JAI Inmate Services	601,232.82	0.53%	916	0	916	666	1,582
163 28037 SHE SHA Admin	266,969.92	0.23%	407	0	407	296	702
164 28038 SHE OPS SRO	216,514.01	0.19%	330	0	330	240	570
185 F111 Road & Bridge Fund	4,548,906.51	4.00%	6,930	0	6,930	5,039	11,969
187 F117 Dedicated Resources Fund	6,267,641.07	5.51%	9,548	0	9,548	6,942	16,491
190 F124 Offender Management Fund	1,189,381.29	1.05%	1,812	0	1,812	1,317	3,129
191 F126 Parks and Open Space Fund	2,227,458.92	1.96%	3,393	0	3,393	2,467	5,861
194 F135 Disaster Recovery Fund	(147.93)	0.00%	(0)	0	(0)	(0)	(0)
195 F141 Capital Expenditure Fund	1,561,337.24	1.37%	2,379	0	2,379	1,729	4,108
196 F162 Public Health Fund	10,021,536.18	8.82%	15,267	0	15,267	11,100	26,367
197 F174 Risk Management Fund	328,354.04	0.29%	500	0	500	364	864
198 F175 Fleet Services Fund	904,539.32	0.80%	1,378	0	1,378	1,002	2,380
201 F199 Recycling Center Fund	291,000.75	0.26%	443	0	443	322	766

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
 9/30/2020

Grounds Maintenance Allocations

Dept:13 10014 ASD BCBS Grounds Maint

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	113,667,674.93	100.00%	173,165	0	173,165	113,191	286,356
Direct Bills				0			0
Total					\$173,165	\$286,356	

Basis Units: Salaries by Department (excluding all TRE, TRA, F112 & F120)

Source:

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
 9/30/2020

Allocation Summary

Dept:13 10014 ASD BCBS Grounds Maint

Department	Grounds Maintenance	Total
2 10001 ASD BOD Business Ops	\$1,885	\$1,885
3 10003 ASD FIN Financial Svcs	766	766
4 10004 ASD RSK Risk Management	19	19
5 10005 ASD HR Human Resrcs	1,825	1,825
6 10006 ASD IT Ops	7,686	7,686
7 10007 ASD IT Printing Mailing	112	112
8 10008 ASD BCBS Admin	865	865
9 10009 ASD BCBS Design	13	13
11 10012 ASD BCBS Systems	584	584
12 10013 ASD BCBS Custodial	2,550	2,550
13 10014 ASD BCBS Grounds Maint	1,776	1,776
14 10015 ASD BCBS Security	1,081	1,081
16 10021 ASD RCD Internal Zero Waste	691	691
17 18001 CTY CAG General Team	6,060	6,060
18 10018 ASD RCD HMMF	923	923
19 10019 ASD RCD Zero Waste	66	66
20 10020 ASD RCD Transfer Stations	264	264
23 17000 ASR AAD General	9,207	9,207
31 18002 CTY CAH Housing Team	3	3
32 19001 COR CAD Admin	1,381	1,381
33 19002 COR CIV Investigations	846	846
34 19003 COR PAT Pathology	184	184
35 20001 BOC COM Commissioners	378	378
37 20003 BOC ORR Recovery Resiliency	524	524
38 20004 BOC SUS Sustainability	1,429	1,429
39 20005 BOC POL Policy	3,921	3,921
40 20006 BOC PIO Pub Info	1	1
41 20007 BOC BUD Budget	12,432	12,432
42 21001 CLK CLA Admin	1,438	1,438
43 21002 CLK MVD Motor Vehicle	5,764	5,764
44 21003 CLK ELE Elections	2,739	2,739
45 21004 CLK REC Recording	1,065	1,065
46 22001 CSD CSA Admin	2,721	2,721
47 22002 CSD CSI Healthy Youth Alli	933	933
49 22004 CSD CSI Homeless Svcs	96	96
51 22006 CSD CJS Admin	1,734	1,734
52 22007 CSD CJS Juv Assess Ctr	2,314	2,314
53 22008 CSD CJS Pretrial Svcs	1,221	1,221
54 22009 CSD CJS Bond Commissioners	1,335	1,335
55 22010 CSD CJS Restore Communities	667	667
56 22011 CSD CJS Restore Communities	612	612

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Allocation Summary

Dept:13 10014 ASD BCBS Grounds Maint

Department	Grounds Maintenance	Total
57 22012 CSD CJS Jail Ed Transition	\$727	\$727
58 22013 CSD CJS Volunteer Svcs	176	176
60 22017 CSD AAA Business Results	4	4
63 22020 CSD AAA Admin	2,120	2,120
67 22025 CSD CJS Adult Program	258	258
68 24001 DAO DAD Admin	15,094	15,094
80 25000 LUD LUA Admin	8,675	8,675
84 25210 LUD LPL Dev Review	(5)	(5)
88 25221 LUD LPL Wildfire Mitigation	490	490
91 26001 SUR Surveyors Ofc	20	20
92 27000 POS PDR Admin	949	949
93 27100 POS PAM Admin	1,752	1,752
94 27101 POS PAM Rental Houses	2	2
95 27200 POS AGR Admin	1,981	1,981
96 27201 POS AGR Agriculture	180	180
98 27300 POS RED Admin	1,119	1,119
101 27400 POS RAF Admin	4,511	4,511
102 27401 POS RAF Bldg Historic Pres	420	420
103 27402 POS RAF Fairgrounds	444	444
104 27403 POS RAF Grounds	375	375
105 27404 POS RAF Proj Mgmt Design	5	5
107 27406 POS RAF Trails	457	457
108 27500 POS RMD Admin	6,162	6,162
109 27501 POS RMD Educ and Outreach	24	24
110 27502 POS RMD Forestry	106	106
111 27503 POS RMD Plant Ecology	18	18
112 27504 POS RMD Resource Protection	1	1
113 27505 POS RMD Weeds	149	149
114 27506 POS RMD Wildlife	3	3
115 27600 POS RPL Admin	1,979	1,979
117 27602 POS RPL GIS	25	25
119 27604 POS RPL Planning	4	4
120 27700 POS YOU Admin	1,727	1,727
121 27800 POS CSU Ext Admin	1,007	1,007
125 27804 POS CSU Ext Hort Commercial	31	31
126 27805 POS SCU Ext Hort Home	35	35
128 28001 SHE OPS Admin	4,207	4,207
129 28002 SHE OPS Patrol	17,115	17,115
130 28003 SHE OPS Detectives	2,430	2,430
131 28004 SHE OPS Drug Task Force	907	907
132 28005 SHE OPS Animal Control	543	543

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Allocation Summary

Dept:13 10014 ASD BCBS Grounds Maint

Department	Grounds Maintenance	Total
133 28006 SHE OPS Emergency Svcs	\$838	\$838
134 28007 SHE OPS Fire Mgmt	1,111	1,111
135 28008 SHE OPS Special Ops	1,036	1,036
136 28009 SHE OPS Bomb Squad	10	10
137 28010 SHE OPS SWAT	31	31
138 28011 SHE OPS K9	383	383
139 28012 SHE OPS Civil	1,661	1,661
140 28013 SHE OPS Court Security	1,438	1,438
143 28016 SHE OPS Comm Assistance	206	206
144 28017 SHE JAI Admin	13,878	13,878
145 28018 SHE JAI Ops	14,044	14,044
146 28019 SHE JAI Health Svcs	2,727	2,727
147 28020 SHE JAI Transports	2,457	2,457
148 28021 SHE JAI Alt Sentence	1,450	1,450
149 28022 SHE OEM Ops	1,005	1,005
150 28023 SHE OEM IMT	16	16
151 28024 SHE SUP Communication Ctr	5,324	5,324
152 28025 SHE SUP Computer Sup	564	564
153 28026 SHE SUP Computer Sup	1,139	1,139
154 28027 SHE SUP Records	2,975	2,975
155 28028 SHE SHA Fleet Maint	600	600
156 28029 SHE SHA Training	811	811
157 28030 SHE SHA Financial Svcs	384	384
158 28031 SHE SHA Personnel	385	385
159 28032 SHE OPS Prop and Evidence	265	265
160 28033 SHE OPS Forensic Lab	142	142
161 28034 SHE JAI Maintenance	348	348
162 28035 SHE JAI Inmate Services	1,582	1,582
163 28037 SHE SHA Admin	702	702
164 28038 SHE OPS SRO	570	570
185 F111 Road & Bridge Fund	11,969	11,969
187 F117 Dedicated Resources Fund	16,491	16,491
190 F124 Offender Management Fund	3,129	3,129
191 F126 Parks and Open Space Fund	5,861	5,861
194 F135 Disaster Recovery Fund	(0)	(0)
195 F141 Capital Expenditure Fund	4,108	4,108
196 F162 Public Health Fund	26,367	26,367
197 F174 Risk Management Fund	864	864
198 F175 Fleet Services Fund	2,380	2,380
201 F199 Recycling Center Fund	766	766

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Allocation Summary

Dept:13 10014 ASD BCBS Grounds Maint

Department	Grounds Maintenance	Total
Total		\$286,356

**10015 ASD BCBS Security
Nature and Extent of Services**

The IT Security division provides security for all of the County's IT and GIS operations.
It includes the following functions:

IT Security. Costs associated with this function are allocated based on the number of active directory users by department.

IT Security - All Other. All other costs are not allocated.

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

A. Department Costs

Dept:14 10015 ASD BCBS Security

Description		Amount	General Admin	IT Security	IT Security - All Other
Personnel Costs					
Salaries	S1	411,018	0	183,561	227,457
<i>Salary % Split</i>			.00%	44.66%	55.34%
Benefits	S	135,952	0	60,716	75,236
Subtotal - Personnel Costs		546,970	0	244,277	302,693
Services & Supplies Cost					
Operating Supplies	S	11,192	0	4,998	6,194
Maint & Repair Supplies	S	2,796	0	1,249	1,547
Prof/Tech Services	S	0	0	0	0
Maint, Repair & Utilities Services	S	234	0	105	129
Travel, Training & Misc Exp	S	265	0	118	147
Capital	D	0	0	0	0
Health & Medical	S	0	0	0	0
Unallowable	D	28	0	0	0
Subtotal - Services & Supplies		14,515	0	6,470	8,017
Department Cost Total		561,485	0	250,747	310,710
Adjustments to Cost					
Capital	D	0	0	0	0
Unallowable	D	(28)	0	0	0
Subtotal - Adjustments		(28)	0	0	0
Total Costs After Adjustments		561,457	0	250,747	310,710
General Admin Distribution			0	0	0
Grand Total		\$561,457		\$250,747	\$310,710
				not allocated	

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:14 10015 ASD BCBS Security

Department	First Incoming	Second Incoming	IT Security	IT Security - All Other
1 Building Depreciation	\$412	\$0	\$184	\$228
Subtotal - Depreciation	412	0	184	228
2 Administration	24,669	1,609	11,736	14,542
Subtotal - 10001 ASD BOD Business C	24,669	1,609	11,736	14,542
3 Finance	554	54	272	337
3 Cntywide - Organizational Admin	1,197	116	587	727
3 Insurance	5,454	0	2,436	3,018
Subtotal - 10003 ASD FIN Financial Sv	7,205	171	3,294	4,082
4 Risk Management	26	37	28	35
Subtotal - 10004 ASD RSK Risk Mana	26	37	28	35
5 Human Resources	10,223	714	4,884	6,053
Subtotal - 10005 ASD HR Human Resr	10,223	714	4,884	6,053
8 BCBS Administration	13,090	2,740	7,070	8,760
Subtotal - 10008 ASD BCBS Admin	13,090	2,740	7,070	8,760
12 BCBS Custodial	840	619	651	807
Subtotal - 10013 ASD BCBS Custodial	840	619	651	807
13 Grounds Maintenance	626	455	483	598
Subtotal - 10014 ASD BCBS Grounds I	626	455	483	598
16 Internal Zero Waste	0	2,200	983	1,218
Subtotal - 10021 ASD RCD Internal Ze	0	2,200	983	1,218
17 County Attorney	0	5,070	2,264	2,806
Subtotal - 18001 CTY CAG General Te	0	5,070	2,264	2,806
41 Countywide Budget	0	342	153	189
41 Health & Medical	0	22,765	10,167	12,598
Subtotal - 20007 BOC BUD Budget	0	23,107	10,319	12,787
Total Incoming	57,091	36,722	41,897	51,916
C. Total Allocated	\$655,270	\$292,644	\$362,627	
		44.66%	55.34%	

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

IT Security Allocations

Dept:14 10015 ASD BCBS Security

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 10001 ASD BOD Business Ops	9	0.39%	\$1,087	\$0	\$1,087	\$0	\$1,087
4 10004 ASD RSK Risk Management	4	0.17%	483	0	483	0	483
5 10005 ASD HR Human Resrcs	16	0.70%	1,933	0	1,933	0	1,933
6 10006 ASD IT Ops	60	2.62%	7,247	0	7,247	0	7,247
8 10008 ASD BCBS Admin	41	1.79%	4,952	0	4,952	0	4,952
16 10021 ASD RCD Internal Zero Waste	31	1.36%	3,744	0	3,744	236	3,980
17 18001 CTY CAG General Team	32	1.40%	3,865	0	3,865	243	4,109
23 17000 ASR AAD General	56	2.45%	6,764	0	6,764	426	7,190
32 19001 COR CAD Admin	14	0.61%	1,691	0	1,691	106	1,797
35 20001 BOC COM Commissioners	1	0.04%	121	0	121	8	128
37 20003 BOC ORR Recovery Resiliency	2	0.09%	242	0	242	15	257
38 20004 BOC SUS Sustainability	9	0.39%	1,087	0	1,087	68	1,156
39 20005 BOC POL Policy	21	0.92%	2,537	0	2,537	160	2,696
41 20007 BOC BUD Budget	10	0.44%	1,208	0	1,208	76	1,284
42 21001 CLK CLA Admin	6	0.26%	725	0	725	46	770
43 21002 CLK MVD Motor Vehicle	46	2.01%	5,556	0	5,556	350	5,906
44 21003 CLK ELE Elections	20	0.87%	2,416	0	2,416	152	2,568
45 21004 CLK REC Recording	9	0.39%	1,087	0	1,087	68	1,156
46 22001 CSD CSA Admin	28	1.22%	3,382	0	3,382	213	3,595
51 22006 CSD CJS Admin	90	3.94%	10,871	0	10,871	684	11,555
62 22019 CSD AAA Healthy Aging	37	1.62%	4,469	0	4,469	281	4,750
64 22022 CSD WFB Workforce Bldr Cnty	37	1.62%	4,469	0	4,469	281	4,750
65 22023 CSD HSD HeadStart	43	1.88%	5,194	0	5,194	327	5,521
66 22024 CSD CAP Comm Action Program	2	0.09%	242	0	242	15	257
68 24001 DAO DAD Admin	130	5.68%	15,703	0	15,703	988	16,691
80 25000 LUD LUA Admin	50	2.19%	6,039	0	6,039	380	6,420
92 27000 POS PDR Admin	8	0.35%	966	0	966	61	1,027
93 27100 POS PAM Admin	11	0.48%	1,329	0	1,329	84	1,412
95 27200 POS AGR Admin	12	0.52%	1,449	0	1,449	91	1,541
96 27201 POS AGR Agriculture	1	0.04%	121	0	121	8	128
98 27300 POS RED Admin	7	0.31%	846	0	846	53	899
101 27400 POS RAF Admin	28	1.22%	3,382	0	3,382	213	3,595
102 27401 POS RAF Bldg Historic Pres	3	0.13%	362	0	362	23	385
103 27402 POS RAF Fairgrounds	3	0.13%	362	0	362	23	385
104 27403 POS RAF Grounds	2	0.09%	242	0	242	15	257
107 27406 POS RAF Trails	3	0.13%	362	0	362	23	385
108 27500 POS RMD Admin	39	1.71%	4,711	0	4,711	297	5,007
110 27502 POS RMD Forestry	1	0.04%	121	0	121	8	128
113 27505 POS RMD Weeds	1	0.04%	121	0	121	8	128
115 27600 POS RPL Admin	12	0.52%	1,449	0	1,449	91	1,541
120 27700 POS YOU Admin	11	0.48%	1,329	0	1,329	84	1,412
121 27800 POS CSU Ext Admin	6	0.26%	725	0	725	46	770

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

IT Security Allocations

Dept:14 10015 ASD BCBS Security

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
128 28001 SHE OPS Admin	49	2.14%	\$5,919	\$0	\$5,919	\$373	\$6,291
129 28002 SHE OPS Patrol	139	6.08%	16,790	0	16,790	1,057	17,846
144 28017 SHE JAI Admin	4	0.17%	483	0	483	30	514
145 28018 SHE JAI Ops	222	9.71%	26,815	0	26,815	1,688	28,503
149 28022 SHE OEM Ops	3	0.13%	362	0	362	23	385
151 28024 SHE SUP Communication Ctr	30	1.31%	3,624	0	3,624	228	3,852
152 28025 SHE SUP Computer Sup	3	0.13%	362	0	362	23	385
153 28026 SHE SUP Computer Sup	6	0.26%	725	0	725	46	770
154 28027 SHE SUP Records	17	0.74%	2,053	0	2,053	129	2,183
155 28028 SHE SHA Fleet Maint	3	0.13%	362	0	362	23	385
165 30001 TRE TOA Admin	11	0.48%	1,329	0	1,329	84	1,412
169 31001 TRA TAD Admin	9	0.39%	1,087	0	1,087	68	1,156
171 31003 TRA ENG Engineering	13	0.57%	1,570	0	1,570	99	1,669
174 31006 TRA MMD Multimodal	10	0.44%	1,208	0	1,208	76	1,284
175 31007 TRA TPL Capital	19	0.83%	2,295	0	2,295	144	2,439
180 31012 TRA FLT Fleet	13	0.57%	1,570	0	1,570	99	1,669
181 31013 TRA TRM Road Maintenance	53	2.32%	6,402	0	6,402	403	6,805
182 31015 TRA OPS Operations	1	0.04%	121	0	121	8	128
186 F112 Social Services Fund	496	21.69%	59,911	0	59,911	3,771	63,682
188 F120 Health & Human Services Fund	6	0.26%	725	0	725	46	770
191 F126 Parks and Open Space Fund	37	1.62%	4,469	0	4,469	281	4,750
196 F162 Public Health Fund	191	8.35%	23,071	0	23,071	1,452	24,523
Subtotal	2,287	100.00%	276,244	0	276,244	16,400	292,644
Direct Bills					0		0
Total					\$276,244	\$292,644	

Basis Units: Number of Active Directory Users by Department

Source:

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
 9/30/2020

Allocation Summary

Dept:14 10015 ASD BCBS Security

Department	IT Security	IT Security - All Other	Total
2 10001 ASD BOD Business Ops	\$1,087	\$0	\$1,087
4 10004 ASD RSK Risk Management	483	0	483
5 10005 ASD HR Human Resrcs	1,933	0	1,933
6 10006 ASD IT Ops	7,247	0	7,247
8 10008 ASD BCBS Admin	4,952	0	4,952
16 10021 ASD RCD Internal Zero Waste	3,980	0	3,980
17 18001 CTY CAG General Team	4,109	0	4,109
23 17000 ASR AAD General	7,190	0	7,190
32 19001 COR CAD Admin	1,797	0	1,797
35 20001 BOC COM Commissioners	128	0	128
37 20003 BOC ORR Recovery Resiliency	257	0	257
38 20004 BOC SUS Sustainability	1,156	0	1,156
39 20005 BOC POL Policy	2,696	0	2,696
41 20007 BOC BUD Budget	1,284	0	1,284
42 21001 CLK CLA Admin	770	0	770
43 21002 CLK MVD Motor Vehicle	5,906	0	5,906
44 21003 CLK ELE Elections	2,568	0	2,568
45 21004 CLK REC Recording	1,156	0	1,156
46 22001 CSD CSA Admin	3,595	0	3,595
51 22006 CSD CJS Admin	11,555	0	11,555
62 22019 CSD AAA Healthy Aging	4,750	0	4,750
64 22022 CSD WFB Workforce Bldr Cnty	4,750	0	4,750
65 22023 CSD HSD HeadStart	5,521	0	5,521
66 22024 CSD CAP Comm Action Program	257	0	257
68 24001 DAO DAD Admin	16,691	0	16,691
80 25000 LUD LUA Admin	6,420	0	6,420
92 27000 POS PDR Admin	1,027	0	1,027
93 27100 POS PAM Admin	1,412	0	1,412
95 27200 POS AGR Admin	1,541	0	1,541
96 27201 POS AGR Agriculture	128	0	128
98 27300 POS RED Admin	899	0	899
101 27400 POS RAF Admin	3,595	0	3,595
102 27401 POS RAF Bldg Historic Pres	385	0	385
103 27402 POS RAF Fairgrounds	385	0	385
104 27403 POS RAF Grounds	257	0	257
107 27406 POS RAF Trails	385	0	385
108 27500 POS RMD Admin	5,007	0	5,007
110 27502 POS RMD Forestry	128	0	128
113 27505 POS RMD Weeds	128	0	128
115 27600 POS RPL Admin	1,541	0	1,541
120 27700 POS YOU Admin	1,412	0	1,412

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Allocation Summary

Dept:14 10015 ASD BCBS Security

Department	IT Security	IT Security - All Other	Total
121 27800 POS CSU Ext Admin	\$770	\$0	\$770
128 28001 SHE OPS Admin	6,291	0	6,291
129 28002 SHE OPS Patrol	17,846	0	17,846
144 28017 SHE JAI Admin	514	0	514
145 28018 SHE JAI Ops	28,503	0	28,503
149 28022 SHE OEM Ops	385	0	385
151 28024 SHE SUP Communication Ctr	3,852	0	3,852
152 28025 SHE SUP Computer Sup	385	0	385
153 28026 SHE SUP Computer Sup	770	0	770
154 28027 SHE SUP Records	2,183	0	2,183
155 28028 SHE SHA Fleet Maint	385	0	385
165 30001 TRE TOA Admin	1,412	0	1,412
169 31001 TRA TAD Admin	1,156	0	1,156
171 31003 TRA ENG Engineering	1,669	0	1,669
174 31006 TRA MMD Multimodal	1,284	0	1,284
175 31007 TRA TPL Capital	2,439	0	2,439
180 31012 TRA FLT Fleet	1,669	0	1,669
181 31013 TRA TRM Road Maintenance	6,805	0	6,805
182 31015 TRA OPS Operations	128	0	128
186 F112 Social Services Fund	63,682	0	63,682
188 F120 Health & Human Services Fund	770	0	770
191 F126 Parks and Open Space Fund	4,750	0	4,750
196 F162 Public Health Fund	24,523	0	24,523
Total	\$292,644	\$0	\$292,644

10021 ASD RCD Internal Zero Waste Nature and Extent of Services

The Internal Zero Waste division provides recycling services for all County departments. Services are provided to provide efficient use of County resources, generate cost savings and recycle as functional. Internal Zero Waste includes the following function:

Internal Zero Waste. Costs associated with countywide recycling for all departments are allocated based salary totals by department.

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

A. Department Costs

Dept:16 10021 ASD RCD Internal Zero Waste

Description		Amount	General Admin	Internal Zero Waste
Personnel Costs				
Salaries	S1	262,613	0	262,613
<i>Salary % Split</i>			.00%	100.00%
Benefits	S	92,873	0	92,873
Subtotal - Personnel Costs		355,486	0	355,486
Services & Supplies Cost				
Operating Supplies	S	12,211	0	12,211
Maint & Repair Supplies	D	29	0	0
Prof/Tech Services	S	11,464	0	11,464
Maint, Repair & Utilities Services	S	162,364	0	162,364
Travel, Training & Misc Exp	S	7,318	0	7,318
Capital	D	0	0	0
Health & Medical	S	0	0	0
Unallowable	D	1,836	0	0
Subtotal - Services & Supplies		195,222	0	193,357
Department Cost Total		550,708	0	548,843
Adjustments to Cost				
Maint & Repair Supplies	D	(29)	0	0
Capital	D	0	0	0
Unallowable	D	(1,836)	0	0
Subtotal - Adjustments		(1,865)	0	0
Total Costs After Adjustments		548,843	0	548,843
General Admin Distribution			0	0
Grand Total		\$548,843		\$548,843

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:16 10021 ASD RCD Internal Zero Waste

Department	First Incoming	Second Incoming	Internal Zero Waste
2 Administration	\$15,762	\$1,028	\$16,790
Subtotal - 10001 ASD BOD Business C	15,762	1,028	16,790
3 Finance	542	53	595
3 Cntywide - Organizational Admin	765	74	839
3 Insurance	3,484	0	3,484
Subtotal - 10003 ASD FIN Financial Sv	4,792	127	4,919
4 Risk Management	26	36	62
Subtotal - 10004 ASD RSK Risk Mana	26	36	62
5 Human Resources	6,532	456	6,988
Subtotal - 10005 ASD HR Human Resr	6,532	456	6,988
6 IT Admin - Ops	183,048	11,846	194,894
Subtotal - 10006 ASD IT Ops	183,048	11,846	194,894
12 BCBS Custodial	536	395	932
Subtotal - 10013 ASD BCBS Custodial	536	395	932
13 Grounds Maintenance	400	291	691
Subtotal - 10014 ASD BCBS Grounds I	400	291	691
14 IT Security	3,744	236	3,980
Subtotal - 10015 ASD BCBS Security	3,744	236	3,980
16 Internal Zero Waste	0	1,406	1,406
Subtotal - 10021 ASD RCD Internal Ze	0	1,406	1,406
17 County Attorney	0	4,956	4,956
Subtotal - 18001 CTY CAG General Te	0	4,956	4,956
41 Countywide Budget	0	334	334
41 Health & Medical	0	14,546	14,546
Subtotal - 20007 BOC BUD Budget	0	14,879	14,879
Total Incoming	214,840	35,658	250,498
C. Total Allocated	\$799,341	\$799,341	
			100.00%

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Internal Zero Waste Allocations

Dept:16 10021 ASD RCD Internal Zero Waste

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 10001 ASD BOD Business Ops	1,237,172.07	0.87%	\$6,623	\$0	\$6,623	\$0	\$6,623
3 10003 ASD FIN Financial Svcs	502,855.51	0.35%	2,692	0	2,692	0	2,692
4 10004 ASD RSK Risk Management	12,545.71	0.01%	67	0	67	0	67
5 10005 ASD HR Human Resrcs	1,198,270.98	0.84%	6,415	0	6,415	0	6,415
6 10006 ASD IT Ops	5,044,932.66	3.54%	27,006	0	27,006	0	27,006
7 10007 ASD IT Printing Mailing	73,800.77	0.05%	395	0	395	0	395
8 10008 ASD BCBS Admin	567,531.22	0.40%	3,038	0	3,038	0	3,038
9 10009 ASD BCBS Design	4,833.73	0.00%	26	0	26	1	27
11 10012 ASD BCBS Systems	221,988.58	0.16%	1,188	0	1,188	61	1,249
12 10013 ASD BCBS Custodial	1,673,777.25	1.17%	8,960	0	8,960	0	8,960
13 10014 ASD BCBS Grounds Maint	1,165,767.37	0.82%	6,241	0	6,241	0	6,241
14 10015 ASD BCBS Security	411,017.84	0.29%	2,200	0	2,200	0	2,200
16 10021 ASD RCD Internal Zero Waste	262,613.28	0.18%	1,406	0	1,406	0	1,406
17 18001 CTY CAG General Team	2,303,226.14	1.61%	12,330	0	12,330	629	12,959
18 10018 ASD RCD HMMF	350,892.46	0.25%	1,878	0	1,878	96	1,974
19 10019 ASD RCD Zero Waste	25,242.00	0.02%	135	0	135	7	142
20 10020 ASD RCD Transfer Stations	100,212.14	0.07%	536	0	536	27	564
23 17000 ASR AAD General	3,499,385.97	2.45%	18,733	0	18,733	956	19,689
31 18002 CTY CAH Housing Team	1,152.18	0.00%	6	0	6	0	6
32 19001 COR CAD Admin	524,798.64	0.37%	2,809	0	2,809	143	2,953
33 19002 COR CIV Investigations	321,677.13	0.23%	1,722	0	1,722	88	1,810
34 19003 COR PAT Pathology	69,979.23	0.05%	375	0	375	19	394
35 20001 BOC COM Commissioners	143,821.49	0.10%	770	0	770	39	809
37 20003 BOC ORR Recovery Resiliency	199,250.63	0.14%	1,067	0	1,067	54	1,121
38 20004 BOC SUS Sustainability	543,176.24	0.38%	2,908	0	2,908	148	3,056
39 20005 BOC POL Policy	1,490,377.17	1.04%	7,978	0	7,978	407	8,385
40 20006 BOC PIO Pub Info	421.07	0.00%	2	0	2	0	2
41 20007 BOC BUD Budget	4,725,046.78	3.31%	25,294	0	25,294	1,291	26,585
42 21001 CLK CLA Admin	546,540.40	0.38%	2,926	0	2,926	149	3,075
43 21002 CLK MVD Motor Vehicle	2,190,776.29	1.54%	11,728	0	11,728	599	12,326
44 21003 CLK ELE Elections	1,041,053.29	0.73%	5,573	0	5,573	284	5,857
45 21004 CLK REC Recording	404,954.58	0.28%	2,168	0	2,168	111	2,278
46 22001 CSD CSA Admin	1,034,345.29	0.73%	5,537	0	5,537	283	5,820
47 22002 CSD CSI Healthy Youth Alli	354,457.83	0.25%	1,897	0	1,897	97	1,994
49 22004 CSD CSI Homeless Svcs	36,454.07	0.03%	195	0	195	10	205
51 22006 CSD CJS Admin	658,967.31	0.46%	3,528	0	3,528	180	3,708
52 22007 CSD CJS Juv Assess Ctr	879,527.01	0.62%	4,708	0	4,708	240	4,949
53 22008 CSD CJS Pretrial Svcs	464,013.87	0.33%	2,484	0	2,484	127	2,611
54 22009 CSD CJS Bond Commissioners	507,254.38	0.36%	2,715	0	2,715	139	2,854
55 22010 CSD CJS Restore Communities	253,522.23	0.18%	1,357	0	1,357	69	1,426
56 22011 CSD CJS Restore Communities	232,713.49	0.16%	1,246	0	1,246	64	1,309
57 22012 CSD CJS Jail Ed Transition	276,309.08	0.19%	1,479	0	1,479	75	1,555

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Internal Zero Waste Allocations

Dept:16 10021 ASD RCD Internal Zero Waste

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58 22013 CSD CJS Volunteer Svcs	66,957.20	0.05%	\$358	\$0	\$358	\$18	\$377
60 22017 CSD AAA Business Results	1,430.05	0.00%	8	0	8	0	8
63 22020 CSD AAA Admin	805,582.82	0.56%	4,312	0	4,312	220	4,533
67 22025 CSD CJS Adult Program	98,117.19	0.07%	525	0	525	27	552
68 24001 DAO DAD Admin	5,736,870.87	4.02%	30,710	0	30,710	1,567	32,278
80 25000 LUD LUA Admin	3,297,082.16	2.31%	17,650	0	17,650	901	18,551
84 25210 LUD LPL Dev Review	(1,819.08)	0.00%	(10)	0	(10)	(0)	(10)
88 25221 LUD LPL Wildfire Mitigation	186,351.34	0.13%	998	0	998	51	1,048
91 26001 SUR Surveyors Ofc	7,590.88	0.01%	41	0	41	2	43
92 27000 POS PDR Admin	360,692.41	0.25%	1,931	0	1,931	99	2,029
93 27100 POS PAM Admin	665,974.20	0.47%	3,565	0	3,565	182	3,747
94 27101 POS PAM Rental Houses	805.14	0.00%	4	0	4	0	5
95 27200 POS AGR Admin	753,019.49	0.53%	4,031	0	4,031	206	4,237
96 27201 POS AGR Agriculture	68,546.93	0.05%	367	0	367	19	386
98 27300 POS RED Admin	425,428.93	0.30%	2,277	0	2,277	116	2,394
101 27400 POS RAF Admin	1,714,460.07	1.20%	9,178	0	9,178	468	9,646
102 27401 POS RAF Bldg Historic Pres	159,533.81	0.11%	854	0	854	44	898
103 27402 POS RAF Fairgrounds	168,872.49	0.12%	904	0	904	46	950
104 27403 POS RAF Grounds	142,556.73	0.10%	763	0	763	39	802
105 27404 POS RAF Proj Mgmt Design	1,993.75	0.00%	11	0	11	1	11
107 27406 POS RAF Trails	173,684.99	0.12%	930	0	930	47	977
108 27500 POS RMD Admin	2,341,817.36	1.64%	12,536	0	12,536	640	13,176
109 27501 POS RMD Educ and Outreach	9,108.68	0.01%	49	0	49	2	51
110 27502 POS RMD Forestry	40,154.22	0.03%	215	0	215	11	226
111 27503 POS RMD Plant Ecology	6,926.36	0.00%	37	0	37	2	39
112 27504 POS RMD Resource Protection	480.00	0.00%	3	0	3	0	3
113 27505 POS RMD Weeds	56,563.63	0.04%	303	0	303	15	318
114 27506 POS RMD Wildlife	1,067.70	0.00%	6	0	6	0	6
115 27600 POS RPL Admin	752,254.27	0.53%	4,027	0	4,027	206	4,232
117 27602 POS RPL GIS	9,427.15	0.01%	50	0	50	3	53
119 27604 POS RPL Planning	1,685.29	0.00%	9	0	9	0	9
120 27700 POS YOU Admin	656,246.15	0.46%	3,513	0	3,513	179	3,692
121 27800 POS CSU Ext Admin	382,644.76	0.27%	2,048	0	2,048	105	2,153
125 27804 POS CSU Ext Hort Commercial	11,679.54	0.01%	63	0	63	3	66
126 27805 POS SCU Ext Hort Home	13,347.13	0.01%	71	0	71	4	75
128 28001 SHE OPS Admin	1,599,104.75	1.12%	8,560	0	8,560	437	8,997
129 28002 SHE OPS Patrol	6,504,971.60	4.56%	34,822	0	34,822	1,777	36,599
130 28003 SHE OPS Detectives	923,624.10	0.65%	4,944	0	4,944	252	5,197
131 28004 SHE OPS Drug Task Force	344,765.14	0.24%	1,846	0	1,846	94	1,940
132 28005 SHE OPS Animal Control	206,304.94	0.14%	1,104	0	1,104	56	1,161
133 28006 SHE OPS Emergency Svcs	318,592.43	0.22%	1,705	0	1,705	87	1,793
134 28007 SHE OPS Fire Mgmt	422,170.85	0.30%	2,260	0	2,260	115	2,375

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Internal Zero Waste Allocations

Dept:16 10021 ASD RCD Internal Zero Waste

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
135 28008 SHE OPS Special Ops	393,663.50	0.28%	\$2,107	\$0	\$2,107	\$108	\$2,215
136 28009 SHE OPS Bomb Squad	3,644.63	0.00%	20	0	20	1	21
137 28010 SHE OPS SWAT	11,864.47	0.01%	64	0	64	3	67
138 28011 SHE OPS K9	145,384.01	0.10%	778	0	778	40	818
139 28012 SHE OPS Civil	631,443.75	0.44%	3,380	0	3,380	173	3,553
140 28013 SHE OPS Court Security	546,360.02	0.38%	2,925	0	2,925	149	3,074
143 28016 SHE OPS Comm Assistance	78,358.49	0.05%	419	0	419	21	441
144 28017 SHE JAI Admin	5,274,640.42	3.70%	28,236	0	28,236	1,441	29,677
145 28018 SHE JAI Ops	5,337,577.32	3.74%	28,573	0	28,573	1,458	30,031
146 28019 SHE JAI Health Svcs	1,036,588.69	0.73%	5,549	0	5,549	283	5,832
147 28020 SHE JAI Transports	933,661.00	0.65%	4,998	0	4,998	255	5,253
148 28021 SHE JAI Alt Sentence	551,249.61	0.39%	2,951	0	2,951	151	3,102
149 28022 SHE OEM Ops	381,900.03	0.27%	2,044	0	2,044	104	2,149
150 28023 SHE OEM IMT	6,093.17	0.00%	33	0	33	2	34
151 28024 SHE SUP Communication Ctr	2,023,654.92	1.42%	10,833	0	10,833	553	11,386
152 28025 SHE SUP Computer Sup	214,522.74	0.15%	1,148	0	1,148	59	1,207
153 28026 SHE SUP Computer Sup	433,050.84	0.30%	2,318	0	2,318	118	2,437
154 28027 SHE SUP Records	1,130,591.42	0.79%	6,052	0	6,052	309	6,361
155 28028 SHE SHA Fleet Maint	227,941.43	0.16%	1,220	0	1,220	62	1,282
156 28029 SHE SHA Training	308,163.94	0.22%	1,650	0	1,650	84	1,734
157 28030 SHE SHA Financial Svcs	145,827.74	0.10%	781	0	781	40	820
158 28031 SHE SHA Personnel	146,470.53	0.10%	784	0	784	40	824
159 28032 SHE OPS Prop and Evidence	100,769.28	0.07%	539	0	539	28	567
160 28033 SHE OPS Forensic Lab	53,920.81	0.04%	289	0	289	15	303
161 28034 SHE JAI Maintenance	132,284.25	0.09%	708	0	708	36	744
162 28035 SHE JAI Inmate Services	601,232.82	0.42%	3,219	0	3,219	164	3,383
163 28037 SHE SHA Admin	266,969.92	0.19%	1,429	0	1,429	73	1,502
164 28038 SHE OPS SRO	216,514.01	0.15%	1,159	0	1,159	59	1,218
165 30001 TRE TOA Admin	568,634.37	0.40%	3,044	0	3,044	155	3,199
166 30101 TRE OPR Accounting	77,947.03	0.05%	417	0	417	21	439
167 30102 TRE OPR Investing Banking	49,722.36	0.03%	266	0	266	14	280
168 30103 TRE OPR Ops	142,001.70	0.10%	760	0	760	39	799
169 31001 TRA TAD Admin	1,493,633.57	1.05%	7,996	0	7,996	408	8,404
170 31002 TRA DIS Disaster Recovery	105,691.84	0.07%	566	0	566	29	595
171 31003 TRA ENG Engineering	599,100.47	0.42%	3,207	0	3,207	164	3,371
172 31004 TRA ENG Traffic	51,300.96	0.04%	275	0	275	14	289
173 31005 TRA ENG Construction Mgmt	177,721.82	0.12%	951	0	951	49	1,000
174 31006 TRA MMD Multimodal	207,062.22	0.15%	1,108	0	1,108	57	1,165
175 31007 TRA TPL Capital	184,946.23	0.13%	990	0	990	51	1,041
176 31008 TRA TPL Right of Way	60,133.43	0.04%	322	0	322	16	338
177 31009 TRA TPL Waterways	64,075.60	0.04%	343	0	343	18	361
178 31010 TRA TPL Dev Review	72,987.14	0.05%	391	0	391	20	411

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
 9/30/2020

Internal Zero Waste Allocations

Dept:16 10021 ASD RCD Internal Zero Waste

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
179 31011 TRA TPL Floodplain	177,055.82	0.12%	\$948	\$0	\$948	\$48	\$996
182 31015 TRA OPS Operations	100,329.67	0.07%	537	0	537	27	564
185 F111 Road & Bridge Fund	4,548,906.51	3.19%	24,351	0	24,351	1,243	25,594
186 F112 Social Services Fund	24,570,615.81	17.22%	131,531	0	131,531	6,713	138,244
187 F117 Dedicated Resources Fund	6,267,641.07	4.39%	33,552	0	33,552	1,712	35,264
188 F120 Health & Human Services Fund	289,330.03	0.20%	1,549	0	1,549	79	1,628
190 F124 Offender Management Fund	1,189,381.29	0.83%	6,367	0	6,367	325	6,692
191 F126 Parks and Open Space Fund	2,227,458.92	1.56%	11,924	0	11,924	609	12,533
194 F135 Disaster Recovery Fund	(147.93)	0.00%	(1)	0	(1)	(0)	(1)
195 F141 Capital Expenditure Fund	1,561,337.24	1.09%	8,358	0	8,358	427	8,785
196 F162 Public Health Fund	10,021,536.18	7.02%	53,647	0	53,647	2,738	56,385
197 F174 Risk Management Fund	328,354.04	0.23%	1,758	0	1,758	90	1,847
198 F175 Fleet Services Fund	904,539.32	0.63%	4,842	0	4,842	247	5,089
201 F199 Recycling Center Fund	291,000.75	0.20%	1,558	0	1,558	80	1,637
Subtotal	142,659,965.00	100.00%	763,683	0	763,683	35,658	799,341
Direct Bills					0		0
Total					\$763,683	\$799,341	

Basis Units: Salaries by Department
 Source:

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
 9/30/2020

Allocation Summary

Dept:16 10021 ASD RCD Internal Zero Waste

Department	Internal Zero Waste	Total
2 10001 ASD BOD Business Ops	\$6,623	\$6,623
3 10003 ASD FIN Financial Svcs	2,692	2,692
4 10004 ASD RSK Risk Management	67	67
5 10005 ASD HR Human Resrcs	6,415	6,415
6 10006 ASD IT Ops	27,006	27,006
7 10007 ASD IT Printing Mailing	395	395
8 10008 ASD BCBS Admin	3,038	3,038
9 10009 ASD BCBS Design	27	27
11 10012 ASD BCBS Systems	1,249	1,249
12 10013 ASD BCBS Custodial	8,960	8,960
13 10014 ASD BCBS Grounds Maint	6,241	6,241
14 10015 ASD BCBS Security	2,200	2,200
16 10021 ASD RCD Internal Zero Waste	1,406	1,406
17 18001 CTY CAG General Team	12,959	12,959
18 10018 ASD RCD HMMF	1,974	1,974
19 10019 ASD RCD Zero Waste	142	142
20 10020 ASD RCD Transfer Stations	564	564
23 17000 ASR AAD General	19,689	19,689
31 18002 CTY CAH Housing Team	6	6
32 19001 COR CAD Admin	2,953	2,953
33 19002 COR CIV Investigations	1,810	1,810
34 19003 COR PAT Pathology	394	394
35 20001 BOC COM Commissioners	809	809
37 20003 BOC ORR Recovery Resiliency	1,121	1,121
38 20004 BOC SUS Sustainability	3,056	3,056
39 20005 BOC POL Policy	8,385	8,385
40 20006 BOC PIO Pub Info	2	2
41 20007 BOC BUD Budget	26,585	26,585
42 21001 CLK CLA Admin	3,075	3,075
43 21002 CLK MVD Motor Vehicle	12,326	12,326
44 21003 CLK ELE Elections	5,857	5,857
45 21004 CLK REC Recording	2,278	2,278
46 22001 CSD CSA Admin	5,820	5,820
47 22002 CSD CSI Healthy Youth Alli	1,994	1,994
49 22004 CSD CSI Homeless Svcs	205	205
51 22006 CSD CJS Admin	3,708	3,708
52 22007 CSD CJS Juv Assess Ctr	4,949	4,949
53 22008 CSD CJS Pretrial Svcs	2,611	2,611
54 22009 CSD CJS Bond Commissioners	2,854	2,854
55 22010 CSD CJS Restore Communities	1,426	1,426
56 22011 CSD CJS Restore Communities	1,309	1,309

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
 9/30/2020

Allocation Summary

Dept:16 10021 ASD RCD Internal Zero Waste

Department	Internal Zero Waste	Total
57 22012 CSD CJS Jail Ed Transition	\$1,555	\$1,555
58 22013 CSD CJS Volunteer Svcs	377	377
60 22017 CSD AAA Business Results	8	8
63 22020 CSD AAA Admin	4,533	4,533
67 22025 CSD CJS Adult Program	552	552
68 24001 DAO DAD Admin	32,278	32,278
80 25000 LUD LUA Admin	18,551	18,551
84 25210 LUD LPL Dev Review	(10)	(10)
88 25221 LUD LPL Wildfire Mitigation	1,048	1,048
91 26001 SUR Surveyors Ofc	43	43
92 27000 POS PDR Admin	2,029	2,029
93 27100 POS PAM Admin	3,747	3,747
94 27101 POS PAM Rental Houses	5	5
95 27200 POS AGR Admin	4,237	4,237
96 27201 POS AGR Agriculture	386	386
98 27300 POS RED Admin	2,394	2,394
101 27400 POS RAF Admin	9,646	9,646
102 27401 POS RAF Bldg Historic Pres	898	898
103 27402 POS RAF Fairgrounds	950	950
104 27403 POS RAF Grounds	802	802
105 27404 POS RAF Proj Mgmt Design	11	11
107 27406 POS RAF Trails	977	977
108 27500 POS RMD Admin	13,176	13,176
109 27501 POS RMD Educ and Outreach	51	51
110 27502 POS RMD Forestry	226	226
111 27503 POS RMD Plant Ecology	39	39
112 27504 POS RMD Resource Protection	3	3
113 27505 POS RMD Weeds	318	318
114 27506 POS RMD Wildlife	6	6
115 27600 POS RPL Admin	4,232	4,232
117 27602 POS RPL GIS	53	53
119 27604 POS RPL Planning	9	9
120 27700 POS YOU Admin	3,692	3,692
121 27800 POS CSU Ext Admin	2,153	2,153
125 27804 POS CSU Ext Hort Commercial	66	66
126 27805 POS SCU Ext Hort Home	75	75
128 28001 SHE OPS Admin	8,997	8,997
129 28002 SHE OPS Patrol	36,599	36,599
130 28003 SHE OPS Detectives	5,197	5,197
131 28004 SHE OPS Drug Task Force	1,940	1,940
132 28005 SHE OPS Animal Control	1,161	1,161

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
 9/30/2020

Allocation Summary

Dept:16 10021 ASD RCD Internal Zero Waste

Department	Internal Zero Waste	Total
133 28006 SHE OPS Emergency Svcs	\$1,793	\$1,793
134 28007 SHE OPS Fire Mgmt	2,375	2,375
135 28008 SHE OPS Special Ops	2,215	2,215
136 28009 SHE OPS Bomb Squad	21	21
137 28010 SHE OPS SWAT	67	67
138 28011 SHE OPS K9	818	818
139 28012 SHE OPS Civil	3,553	3,553
140 28013 SHE OPS Court Security	3,074	3,074
143 28016 SHE OPS Comm Assistance	441	441
144 28017 SHE JAI Admin	29,677	29,677
145 28018 SHE JAI Ops	30,031	30,031
146 28019 SHE JAI Health Svcs	5,832	5,832
147 28020 SHE JAI Transports	5,253	5,253
148 28021 SHE JAI Alt Sentence	3,102	3,102
149 28022 SHE OEM Ops	2,149	2,149
150 28023 SHE OEM IMT	34	34
151 28024 SHE SUP Communication Ctr	11,386	11,386
152 28025 SHE SUP Computer Sup	1,207	1,207
153 28026 SHE SUP Computer Sup	2,437	2,437
154 28027 SHE SUP Records	6,361	6,361
155 28028 SHE SHA Fleet Maint	1,282	1,282
156 28029 SHE SHA Training	1,734	1,734
157 28030 SHE SHA Financial Svcs	820	820
158 28031 SHE SHA Personnel	824	824
159 28032 SHE OPS Prop and Evidence	567	567
160 28033 SHE OPS Forensic Lab	303	303
161 28034 SHE JAI Maintenance	744	744
162 28035 SHE JAI Inmate Services	3,383	3,383
163 28037 SHE SHA Admin	1,502	1,502
164 28038 SHE OPS SRO	1,218	1,218
165 30001 TRE TOA Admin	3,199	3,199
166 30101 TRE OPR Accounting	439	439
167 30102 TRE OPR Investing Banking	280	280
168 30103 TRE OPR Ops	799	799
169 31001 TRA TAD Admin	8,404	8,404
170 31002 TRA DIS Disaster Recovery	595	595
171 31003 TRA ENG Engineering	3,371	3,371
172 31004 TRA ENG Traffic	289	289
173 31005 TRA ENG Construction Mgmt	1,000	1,000
174 31006 TRA MMD Multimodal	1,165	1,165
175 31007 TRA TPL Capital	1,041	1,041

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
 9/30/2020

Allocation Summary

Dept:16 10021 ASD RCD Internal Zero Waste

Department	Internal Zero Waste	Total
176 31008 TRA TPL Right of Way	\$338	\$338
177 31009 TRA TPL Waterways	361	361
178 31010 TRA TPL Dev Review	411	411
179 31011 TRA TPL Floodplain	996	996
182 31015 TRA OPS Operations	564	564
185 F111 Road & Bridge Fund	25,594	25,594
186 F112 Social Services Fund	138,244	138,244
187 F117 Dedicated Resources Fund	35,264	35,264
188 F120 Health & Human Services Fund	1,628	1,628
190 F124 Offender Management Fund	6,692	6,692
191 F126 Parks and Open Space Fund	12,533	12,533
194 F135 Disaster Recovery Fund	(1)	(1)
195 F141 Capital Expenditure Fund	8,785	8,785
196 F162 Public Health Fund	56,385	56,385
197 F174 Risk Management Fund	1,847	1,847
198 F175 Fleet Services Fund	5,089	5,089
201 F199 Recycling Center Fund	1,637	1,637
Total	\$799,341	\$799,341

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan
18001 CTY CAG General Team
Nature and Extent of Services

FY2019
9/30/2020

The County Attorney provides legal representation to County Commissioners, Elected Officials, County Departments, and County agencies, to support them in achieving their respective missions and goals, and to fulfill responsibilities to the People of the State of Colorado as required by law. It includes the following function.

Attorney. Costs associated with the attorney's office are allocated based on operating expenditures by department.

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

A. Department Costs

Dept:17 18001 CTY CAG General Team

Description		Amount	General Admin	County Attorney
Personnel Costs				
Salaries	S1	2,303,226	0	2,303,226
<i>Salary % Split</i>			.00%	100.00%
Benefits	S	682,576	0	682,576
Subtotal - Personnel Costs		2,985,802	0	2,985,802
Services & Supplies Cost				
Operating Supplies	S	58,253	0	58,253
Maint & Repair Supplies	S	0	0	0
Prof/Tech Services	S	106,880	0	106,880
Maint, Repair & Utilities Services	S	0	0	0
Travel, Training & Misc Exp	S	41,931	0	41,931
Capital	D	0	0	0
Health & Medical	S	0	0	0
Unallowable	D	5,520	0	0
Subtotal - Services & Supplies		212,584	0	207,064
Department Cost Total		3,198,386	0	3,192,866
Adjustments to Cost				
Capital	D	0	0	0
Unallowable	D	(5,520)	0	0
Subtotal - Adjustments		(5,520)	0	0
Total Costs After Adjustments		3,192,866	0	3,192,866
General Admin Distribution			0	0
Grand Total		\$3,192,866		\$3,192,866

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

B. Incoming Costs - (Default Spread Expense%)

Dept:17 18001 CTY CAG General Team

Department	First Incoming	Second Incoming	County Attorney
1 Equipment Depreciation	\$2,310	\$0	\$2,310
1 Building Depreciation	15,427	0	15,427
Subtotal - Depreciation	17,737	0	17,737
3 Finance	3,153	308	3,460
3 Cntywide - Organizational Admin	6,710	653	7,363
3 Insurance	30,560	0	30,560
Subtotal - 10003 ASD FIN Financial Sv	40,423	961	41,383
4 Risk Management	150	212	362
Subtotal - 10004 ASD RSK Risk Mana	150	212	362
5 Human Resources	57,285	4,003	61,288
Subtotal - 10005 ASD HR Human Resr	57,285	4,003	61,288
6 IT Admin - Ops	188,953	12,228	201,181
Subtotal - 10006 ASD IT Ops	188,953	12,228	201,181
7 Printing	668	22	690
Subtotal - 10007 ASD IT Printing Mailin	668	22	690
12 BCBS Custodial	4,705	3,467	8,171
Subtotal - 10013 ASD BCBS Custodial	4,705	3,467	8,171
13 Grounds Maintenance	3,509	2,551	6,060
Subtotal - 10014 ASD BCBS Grounds I	3,509	2,551	6,060
14 IT Security	3,865	243	4,109
Subtotal - 10015 ASD BCBS Security	3,865	243	4,109
16 Internal Zero Waste	12,330	629	12,959
Subtotal - 10021 ASD RCD Internal Ze	12,330	629	12,959
17 County Attorney	0	28,831	28,831
Subtotal - 18001 CTY CAG General Te	0	28,831	28,831
41 Countywide Budget	0	1,942	1,942

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

B. Incoming Costs - (Default Spread Expense%)

Department	First Incoming	Second Incoming	County Attorney
41 Health & Medical	\$0	\$127,570	\$127,570
Subtotal - 20007 BOC BUD Budget	0	129,512	129,512
Total Incoming	329,624	182,659	512,283
C. Total Allocated		\$3,705,149	\$3,705,149
			100.00%

Dept:17 18001 CTY CAG General Team

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

County Attorney Allocations

Dept:17 18001 CTY CAG General Team

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 10001 ASD BOD Business Ops	5,360,614.13	1.37%	\$48,406	\$0	\$48,406	\$0	\$48,406
3 10003 ASD FIN Financial Svcs	1,951,316.74	0.50%	17,620	0	17,620	0	17,620
4 10004 ASD RSK Risk Management	15,602.09	0.00%	141	0	141	0	141
5 10005 ASD HR Human Resrcs	3,445,037.50	0.88%	31,108	0	31,108	0	31,108
6 10006 ASD IT Ops	12,653,888.63	3.24%	114,263	0	114,263	0	114,263
7 10007 ASD IT Printing Mailing	185,347.38	0.05%	1,674	0	1,674	0	1,674
8 10008 ASD BCBS Admin	3,248,882.98	0.83%	29,337	0	29,337	0	29,337
9 10009 ASD BCBS Design	6,792.45	0.00%	61	0	61	4	65
10 10010 ASD BCBS Construction	351.30	0.00%	3	0	3	0	3
11 10012 ASD BCBS Systems	333,782.48	0.09%	3,014	0	3,014	172	3,186
12 10013 ASD BCBS Custodial	2,587,728.34	0.66%	23,367	0	23,367	0	23,367
13 10014 ASD BCBS Grounds Maint	2,174,941.82	0.56%	19,639	0	19,639	0	19,639
14 10015 ASD BCBS Security	561,457.32	0.14%	5,070	0	5,070	0	5,070
15 10016 ASD RCD BCRC Non-Operator	758.96	0.00%	7	0	7	0	7
16 10021 ASD RCD Internal Zero Waste	548,872.66	0.14%	4,956	0	4,956	0	4,956
17 18001 CTY CAG General Team	3,192,866.24	0.82%	28,831	0	28,831	0	28,831
18 10018 ASD RCD HMMF	694,181.57	0.18%	6,268	0	6,268	358	6,626
19 10019 ASD RCD Zero Waste	292,606.72	0.08%	2,642	0	2,642	151	2,793
20 10020 ASD RCD Transfer Stations	375,038.74	0.10%	3,387	0	3,387	193	3,580
21 10022 ASD BCBS Utilities	173.13	0.00%	2	0	2	0	2
22 10026 ITD ITE Ops	136.51	0.00%	1	0	1	0	1
23 17000 ASR AAD General	4,926,356.77	1.26%	44,484	0	44,484	2,541	47,025
24 17001 ASR AAD Admin	4,604.61	0.00%	42	0	42	2	44
25 17002 ASR AAD GIS	700.00	0.00%	6	0	6	0	7
31 18002 CTY CAH Housing Team	1,435.74	0.00%	13	0	13	1	14
32 19001 COR CAD Admin	838,556.78	0.21%	7,572	0	7,572	432	8,005
33 19002 COR CIV Investigations	448,519.53	0.11%	4,050	0	4,050	231	4,281
34 19003 COR PAT Pathology	373,106.88	0.10%	3,369	0	3,369	192	3,562
35 20001 BOC COM Commissioners	660,987.24	0.17%	5,969	0	5,969	341	6,310
36 20002 BOC BUS Business Ops	6,166.04	0.00%	56	0	56	3	59
37 20003 BOC ORR Recovery Resiliency	477,726.19	0.12%	4,314	0	4,314	246	4,560
38 20004 BOC SUS Sustainability	1,551,418.31	0.40%	14,009	0	14,009	800	14,809
39 20005 BOC POL Policy	1,975,726.82	0.51%	17,841	0	17,841	1,019	18,860
40 20006 BOC PIO Pub Info	2,156.62	0.00%	19	0	19	1	21
41 20007 BOC BUD Budget	14,072,634.20	3.61%	127,074	0	127,074	7,258	134,332
42 21001 CLK CLA Admin	798,103.59	0.20%	7,207	0	7,207	412	7,618
43 21002 CLK MVD Motor Vehicle	3,306,132.54	0.85%	29,854	0	29,854	1,705	31,559
44 21003 CLK ELE Elections	2,067,534.43	0.53%	18,670	0	18,670	1,066	19,736
45 21004 CLK REC Recording	646,627.21	0.17%	5,839	0	5,839	333	6,172
46 22001 CSD CSA Admin	1,482,044.12	0.38%	13,383	0	13,383	764	14,147
47 22002 CSD CSI Healthy Youth Alli	476,434.63	0.12%	4,302	0	4,302	246	4,548
48 22003 CSD CSI Data Evaluation	4,674.33	0.00%	42	0	42	2	45

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

County Attorney Allocations

Dept:17 18001 CTY CAG General Team

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 22004 CSD CSI Homeless Svcs	51,809.08	0.01%	\$468	\$0	\$468	\$27	\$495
50 22005 CSD CSI Grt Oversite	1,362,664.50	0.35%	12,305	0	12,305	703	13,007
51 22006 CSD CJS Admin	946,018.30	0.24%	8,542	0	8,542	488	9,030
52 22007 CSD CJS Juv Assess Ctr	1,188,358.14	0.30%	10,731	0	10,731	613	11,344
53 22008 CSD CJS Pretrial Svcs	643,414.68	0.16%	5,810	0	5,810	332	6,142
54 22009 CSD CJS Bond Commissioners	683,062.71	0.18%	6,168	0	6,168	352	6,520
55 22010 CSD CJS Restore Communities	352,268.90	0.09%	3,181	0	3,181	182	3,363
56 22011 CSD CJS Restore Communities	320,111.96	0.08%	2,891	0	2,891	165	3,056
57 22012 CSD CJS Jail Ed Transition	380,337.00	0.10%	3,434	0	3,434	196	3,631
58 22013 CSD CJS Volunteer Svcs	89,862.43	0.02%	811	0	811	46	858
59 22016 AAA Elder Rights	1,838.55	0.00%	17	0	17	1	18
60 22017 CSD AAA Business Results	3,932.92	0.00%	36	0	36	2	38
61 22018 CSD AAA Comm Living	118.23	0.00%	1	0	1	0	1
62 22019 CSD AAA Healthy Aging	3,236.64	0.00%	29	0	29	2	31
63 22020 CSD AAA Admin	1,208,517.13	0.31%	10,913	0	10,913	623	11,536
64 22022 CSD WFB Workforce Bldr Cnty	200.00	0.00%	2	0	2	0	2
65 22023 CSD HSD HeadStart	1,189.87	0.00%	11	0	11	1	11
66 22024 CSD CAP Comm Action Program	463.70	0.00%	4	0	4	0	4
67 22025 CSD CJS Adult Program	151,440.59	0.04%	1,367	0	1,367	78	1,446
68 24001 DAO DAD Admin	8,477,825.52	2.17%	76,554	0	76,554	4,372	80,926
75 24008 DAO CPD Juvenile	25.11	0.00%	0	0	0	0	0
77 24010 DAO DCT District Court	5,269.40	0.00%	48	0	48	3	50
80 25000 LUD LUA Admin	4,646,499.43	1.19%	41,957	0	41,957	2,396	44,354
81 25100 LUD BLD Inspections	18,540.40	0.00%	167	0	167	10	177
84 25210 LUD LPL Dev Review	61,559.40	0.02%	556	0	556	32	588
86 25212 LUD LPL Compliance	494.00	0.00%	4	0	4	0	5
87 25220 LUD LPL Lng Range	863.00	0.00%	8	0	8	0	8
88 25221 LUD LPL Wildfire Mitigation	289,392.34	0.07%	2,613	0	2,613	149	2,762
89 25222 LUD LPL Hist Pres	42,948.23	0.01%	388	0	388	22	410
90 25300 LUD LGS Systems GIS	8,826.50	0.00%	80	0	80	5	84
91 26001 SUR Surveyors Ofc	36,408.89	0.01%	329	0	329	19	348
92 27000 POS PDR Admin	685,289.54	0.18%	6,188	0	6,188	353	6,542
93 27100 POS PAM Admin	1,374,532.93	0.35%	12,412	0	12,412	709	13,121
94 27101 POS PAM Rental Houses	178,521.90	0.05%	1,612	0	1,612	92	1,704
95 27200 POS AGR Admin	1,598,757.71	0.41%	14,437	0	14,437	825	15,261
96 27201 POS AGR Agriculture	763,863.63	0.20%	6,898	0	6,898	394	7,292
97 27202 POS AGR Water	27,385.48	0.01%	247	0	247	14	261
98 27300 POS RED Admin	568,112.84	0.15%	5,130	0	5,130	293	5,423
99 27301 POS RED Acquisitions	6,837.22	0.00%	62	0	62	4	65
100 27303 POS RED Dispositions	20,000.00	0.01%	181	0	181	10	191
101 27400 POS RAF Admin	2,302,642.34	0.59%	20,793	0	20,793	1,188	21,980
102 27401 POS RAF Bldg Historic Pres	293,272.82	0.08%	2,648	0	2,648	151	2,799

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

County Attorney Allocations

Dept:17 18001 CTY CAG General Team

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 27402 POS RAF Fairgrounds	359,015.62	0.09%	\$3,242	\$0	\$3,242	\$185	\$3,427
104 27403 POS RAF Grounds	300,886.14	0.08%	2,717	0	2,717	155	2,872
105 27404 POS RAF Proj Mgmt Design	401,222.88	0.10%	3,623	0	3,623	207	3,830
106 27405 POS RAF Shop Fleet	15,833.32	0.00%	143	0	143	8	151
107 27406 POS RAF Trails	297,178.17	0.08%	2,683	0	2,683	153	2,837
108 27500 POS RMD Admin	3,250,998.63	0.83%	29,356	0	29,356	1,677	31,033
109 27501 POS RMD Educ and Outreach	53,107.21	0.01%	480	0	480	27	507
110 27502 POS RMD Forestry	159,077.42	0.04%	1,436	0	1,436	82	1,518
111 27503 POS RMD Plant Ecology	507,191.26	0.13%	4,580	0	4,580	262	4,841
112 27504 POS RMD Resource Protection	33,689.81	0.01%	304	0	304	17	322
113 27505 POS RMD Weeds	152,718.95	0.04%	1,379	0	1,379	79	1,458
114 27506 POS RMD Wildlife	27,689.80	0.01%	250	0	250	14	264
115 27600 POS RPL Admin	1,954,806.67	0.50%	17,652	0	17,652	1,008	18,660
116 27601 POS RPL Cultural	31.84	0.00%	0	0	0	0	0
117 27602 POS RPL GIS	12,553.88	0.00%	113	0	113	6	120
118 27603 POS RPL IT	3,502.43	0.00%	32	0	32	2	33
119 27604 POS RPL Planning	55,595.05	0.01%	502	0	502	29	531
120 27700 POS YOU Admin	891,589.53	0.23%	8,051	0	8,051	460	8,511
121 27800 POS CSU Ext Admin	786,719.39	0.20%	7,104	0	7,104	406	7,510
122 27801 POS CSU Ext 4H	30,344.28	0.01%	274	0	274	16	290
123 27802 POS CSU Ext Agriculture	8,153.92	0.00%	74	0	74	4	78
124 27803 POS CSU Ext Fam Cons Sci	13,234.21	0.00%	120	0	120	7	126
125 27804 POS CSU Ext Hort Commercial	21,719.18	0.01%	196	0	196	11	207
126 27805 POS SCU Ext Hort Home	35,567.97	0.01%	321	0	321	18	340
127 27806 POS CSU Ext Small Acre Nat R	2,097.82	0.00%	19	0	19	1	20
128 28001 SHE OPS Admin	2,573,403.98	0.66%	23,237	0	23,237	1,327	24,565
129 28002 SHE OPS Patrol	9,203,934.87	2.36%	83,110	0	83,110	4,747	87,857
130 28003 SHE OPS Detectives	1,234,382.05	0.32%	11,146	0	11,146	637	11,783
131 28004 SHE OPS Drug Task Force	473,837.55	0.12%	4,279	0	4,279	244	4,523
132 28005 SHE OPS Animal Control	353,930.01	0.09%	3,196	0	3,196	183	3,378
133 28006 SHE OPS Emergency Svcs	1,062,776.56	0.27%	9,597	0	9,597	548	10,145
134 28007 SHE OPS Fire Mgmt	704,020.75	0.18%	6,357	0	6,357	363	6,720
135 28008 SHE OPS Special Ops	518,426.54	0.13%	4,681	0	4,681	267	4,949
136 28009 SHE OPS Bomb Squad	43,039.39	0.01%	389	0	389	22	411
137 28010 SHE OPS SWAT	129,045.92	0.03%	1,165	0	1,165	67	1,232
138 28011 SHE OPS K9	209,931.07	0.05%	1,896	0	1,896	108	2,004
139 28012 SHE OPS Civil	844,965.49	0.22%	7,630	0	7,630	436	8,066
140 28013 SHE OPS Court Security	739,347.12	0.19%	6,676	0	6,676	381	7,058
141 28014 SHE OPS Reserves	1,019.58	0.00%	9	0	9	1	10
142 28015 SHE OPS Cadets	1,809.32	0.00%	16	0	16	1	17
143 28016 SHE OPS Comm Assistance	106,477.70	0.03%	961	0	961	55	1,016
144 28017 SHE JAI Admin	7,329,585.73	1.88%	66,185	0	66,185	3,780	69,965

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

County Attorney Allocations

Dept:17 18001 CTY CAG General Team

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 28018 SHE JAI Ops	7,393,987.45	1.90%	\$66,767	\$0	\$66,767	\$3,813	\$70,580
146 28019 SHE JAI Health Svcs	1,871,989.24	0.48%	16,904	0	16,904	965	17,869
147 28020 SHE JAI Transports	1,330,178.46	0.34%	12,011	0	12,011	686	12,697
148 28021 SHE JAI Alt Sentence	1,364,567.65	0.35%	12,322	0	12,322	704	13,026
149 28022 SHE OEM Ops	620,412.82	0.16%	5,602	0	5,602	320	5,922
150 28023 SHE OEM IMT	11,124.23	0.00%	100	0	100	6	106
151 28024 SHE SUP Communication Ctr	2,971,617.16	0.76%	26,833	0	26,833	1,533	28,366
152 28025 SHE SUP Computer Sup	410,285.99	0.11%	3,705	0	3,705	212	3,916
153 28026 SHE SUP Computer Sup	655,954.32	0.17%	5,923	0	5,923	338	6,261
154 28027 SHE SUP Records	1,534,696.03	0.39%	13,858	0	13,858	792	14,650
155 28028 SHE SHA Fleet Maint	419,621.21	0.11%	3,789	0	3,789	216	4,006
156 28029 SHE SHA Training	620,811.63	0.16%	5,606	0	5,606	320	5,926
157 28030 SHE SHA Financial Svcs	196,169.78	0.05%	1,771	0	1,771	101	1,873
158 28031 SHE SHA Personnel	238,712.78	0.06%	2,156	0	2,156	123	2,279
159 28032 SHE OPS Prop and Evidence	134,059.98	0.03%	1,211	0	1,211	69	1,280
160 28033 SHE OPS Forensic Lab	81,798.77	0.02%	739	0	739	42	781
161 28034 SHE JAI Maintenance	206,797.32	0.05%	1,867	0	1,867	107	1,974
162 28035 SHE JAI Inmate Services	1,058,052.18	0.27%	9,554	0	9,554	546	10,100
163 28037 SHE SHA Admin	561,341.74	0.14%	5,069	0	5,069	290	5,358
164 28038 SHE OPS SRO	280,623.65	0.07%	2,534	0	2,534	145	2,679
165 30001 TRE TOA Admin	874,201.50	0.22%	7,894	0	7,894	451	8,345
166 30101 TRE OPR Accounting	105,116.02	0.03%	949	0	949	54	1,003
167 30102 TRE OPR Investing Banking	65,047.89	0.02%	587	0	587	34	621
168 30103 TRE OPR Ops	199,172.45	0.05%	1,799	0	1,799	103	1,901
169 31001 TRA TAD Admin	2,015,893.83	0.52%	18,203	0	18,203	1,040	19,243
170 31002 TRA DIS Disaster Recovery	161,703.93	0.04%	1,460	0	1,460	83	1,544
171 31003 TRA ENG Engineering	792,215.37	0.20%	7,154	0	7,154	409	7,562
172 31004 TRA ENG Traffic	66,836.43	0.02%	604	0	604	34	638
173 31005 TRA ENG Construction Mgmt	243,466.58	0.06%	2,198	0	2,198	126	2,324
174 31006 TRA MMD Multimodal	473,970.26	0.12%	4,280	0	4,280	244	4,524
175 31007 TRA TPL Capital	246,034.11	0.06%	2,222	0	2,222	127	2,349
176 31008 TRA TPL Right of Way	81,835.18	0.02%	739	0	739	42	781
177 31009 TRA TPL Waterways	85,673.42	0.02%	774	0	774	44	818
178 31010 TRA TPL Dev Review	104,733.64	0.03%	946	0	946	54	1,000
179 31011 TRA TPL Floodplain	342,294.09	0.09%	3,091	0	3,091	177	3,267
181 31013 TRA TRM Road Maintenance	6.80	0.00%	0	0	0	0	0
182 31015 TRA OPS Operations	127,289.74	0.03%	1,149	0	1,149	66	1,215
184 45048 HHS HOU Maint	538.25	0.00%	5	0	5	0	5
185 F111 Road & Bridge Fund	35,330,493.83	9.06%	319,030	0	319,030	18,221	337,251
186 F112 Social Services Fund	51,450,646.34	13.19%	464,592	0	464,592	26,535	491,128
187 F117 Dedicated Resources Fund	22,645,057.64	5.81%	204,482	0	204,482	11,679	216,161
188 F120 Health & Human Services Fund	10,821,232.38	2.77%	97,714	0	97,714	5,581	103,295

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

County Attorney Allocations

Dept:17 18001 CTY CAG General Team

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
189 F121 Eldorado Springs LID Fund	136,682.35	0.04%	\$1,234	\$0	\$1,234	\$70	\$1,305
190 F124 Offender Management Fund	8,317,114.31	2.13%	75,102	0	75,102	4,289	79,392
191 F126 Parks and Open Space Fund	31,117,456.14	7.98%	280,986	0	280,986	16,049	297,035
192 F129 Debt Service Fund	1,268,881.76	0.33%	11,458	0	11,458	654	12,112
193 F134 Public Imprv District Fund	133,312.65	0.03%	1,204	0	1,204	69	1,273
194 F135 Disaster Recovery Fund	4,929,017.40	1.26%	44,508	0	44,508	2,542	47,050
195 F141 Capital Expenditure Fund	9,587,766.54	2.46%	86,576	0	86,576	4,945	91,521
196 F162 Public Health Fund	16,610,351.85	4.26%	149,989	0	149,989	8,567	158,556
197 F174 Risk Management Fund	26,355,686.21	6.76%	237,988	0	237,988	13,593	251,581
198 F175 Fleet Services Fund	3,310,720.58	0.85%	29,895	0	29,895	1,707	31,603
199 F182 General Custodial Fund	400.00	0.00%	4	0	4	0	4
200 F198 Housing Authority	0.00	0.00%	0	0	0	0	0
201 F199 Recycling Center Fund	4,676,479.95	1.20%	42,228	0	42,228	2,412	44,640
Subtotal	390,093,329.05	100.00%	3,522,490	0	3,522,490	182,659	3,705,149
Direct Bills					0		0
Total					\$3,522,490	\$3,705,149	

Basis Units: Operating Expenditures by Department

Source:

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
 9/30/2020

Allocation Summary

Dept:17 18001 CTY CAG General Team

Department	County Attorney	Total
2 10001 ASD BOD Business Ops	\$48,406	\$48,406
3 10003 ASD FIN Financial Svcs	17,620	17,620
4 10004 ASD RSK Risk Management	141	141
5 10005 ASD HR Human Resrcs	31,108	31,108
6 10006 ASD IT Ops	114,263	114,263
7 10007 ASD IT Printing Mailing	1,674	1,674
8 10008 ASD BCBS Admin	29,337	29,337
9 10009 ASD BCBS Design	65	65
10 10010 ASD BCBS Construction	3	3
11 10012 ASD BCBS Systems	3,186	3,186
12 10013 ASD BCBS Custodial	23,367	23,367
13 10014 ASD BCBS Grounds Maint	19,639	19,639
14 10015 ASD BCBS Security	5,070	5,070
15 10016 ASD RCD BCRC Non-Operatior	7	7
16 10021 ASD RCD Internal Zero Waste	4,956	4,956
17 18001 CTY CAG General Team	28,831	28,831
18 10018 ASD RCD HMMF	6,626	6,626
19 10019 ASD RCD Zero Waste	2,793	2,793
20 10020 ASD RCD Transfer Stations	3,580	3,580
21 10022 ASD BCBS Utilities	2	2
22 10026 ITD ITE Ops	1	1
23 17000 ASR AAD General	47,025	47,025
24 17001 ASR AAD Admin	44	44
25 17002 ASR AAD GIS	7	7
31 18002 CTY CAH Housing Team	14	14
32 19001 COR CAD Admin	8,005	8,005
33 19002 COR CIV Investigations	4,281	4,281
34 19003 COR PAT Pathology	3,562	3,562
35 20001 BOC COM Commissioners	6,310	6,310
36 20002 BOC BUS Business Ops	59	59
37 20003 BOC ORR Recovery Resiliency	4,560	4,560
38 20004 BOC SUS Sustainability	14,809	14,809
39 20005 BOC POL Policy	18,860	18,860
40 20006 BOC PIO Pub Info	21	21
41 20007 BOC BUD Budget	134,332	134,332
42 21001 CLK CLA Admin	7,618	7,618
43 21002 CLK MVD Motor Vehicle	31,559	31,559
44 21003 CLK ELE Elections	19,736	19,736
45 21004 CLK REC Recording	6,172	6,172
46 22001 CSD CSA Admin	14,147	14,147
47 22002 CSD CSI Healthy Youth Alli	4,548	4,548

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Allocation Summary

Dept:17 18001 CTY CAG General Team

Department	County Attorney	Total
48 22003 CSD CSI Data Evaluation	\$45	\$45
49 22004 CSD CSI Homeless Svcs	495	495
50 22005 CSD CSI Grt Oversite	13,007	13,007
51 22006 CSD CJS Admin	9,030	9,030
52 22007 CSD CJS Juv Assess Ctr	11,344	11,344
53 22008 CSD CJS Pretrial Svcs	6,142	6,142
54 22009 CSD CJS Bond Commissioners	6,520	6,520
55 22010 CSD CJS Restore Communities	3,363	3,363
56 22011 CSD CJS Restore Communities	3,056	3,056
57 22012 CSD CJS Jail Ed Transition	3,631	3,631
58 22013 CSD CJS Volunteer Svcs	858	858
59 22016 AAA Elder Rights	18	18
60 22017 CSD AAA Business Results	38	38
61 22018 CSD AAA Comm Living	1	1
62 22019 CSD AAA Healthy Aging	31	31
63 22020 CSD AAA Admin	11,536	11,536
64 22022 CSD WFB Workforce Bldr Cnty	2	2
65 22023 CSD HSD HeadStart	11	11
66 22024 CSD CAP Comm Action Program	4	4
67 22025 CSD CJS Adult Program	1,446	1,446
68 24001 DAO DAD Admin	80,926	80,926
75 24008 DAO CPD Juvenile	0	0
77 24010 DAO DCT District Court	50	50
80 25000 LUD LUA Admin	44,354	44,354
81 25100 LUD BLD Inspections	177	177
84 25210 LUD LPL Dev Review	588	588
86 25212 LUD LPL Compliance	5	5
87 25220 LUD LPL Lng Range	8	8
88 25221 LUD LPL Wildfire Mitigation	2,762	2,762
89 25222 LUD LPL Hist Pres	410	410
90 25300 LUD LGS Systems GIS	84	84
91 26001 SUR Surveyors Ofc	348	348
92 27000 POS PDR Admin	6,542	6,542
93 27100 POS PAM Admin	13,121	13,121
94 27101 POS PAM Rental Houses	1,704	1,704
95 27200 POS AGR Admin	15,261	15,261
96 27201 POS AGR Agriculture	7,292	7,292
97 27202 POS AGR Water	261	261
98 27300 POS RED Admin	5,423	5,423
99 27301 POS RED Acquisitions	65	65
100 27303 POS RED Dispositions	191	191

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Allocation Summary

Dept:17 18001 CTY CAG General Team

Department	County Attorney	Total
101 27400 POS RAF Admin	\$21,980	\$21,980
102 27401 POS RAF Bldg Historic Pres	2,799	2,799
103 27402 POS RAF Fairgrounds	3,427	3,427
104 27403 POS RAF Grounds	2,872	2,872
105 27404 POS RAF Proj Mgmt Design	3,830	3,830
106 27405 POS RAF Shop Fleet	151	151
107 27406 POS RAF Trails	2,837	2,837
108 27500 POS RMD Admin	31,033	31,033
109 27501 POS RMD Educ and Outreach	507	507
110 27502 POS RMD Forestry	1,518	1,518
111 27503 POS RMD Plant Ecology	4,841	4,841
112 27504 POS RMD Resource Protection	322	322
113 27505 POS RMD Weeds	1,458	1,458
114 27506 POS RMD Wildlife	264	264
115 27600 POS RPL Admin	18,660	18,660
116 27601 POS RPL Cultural	0	0
117 27602 POS RPL GIS	120	120
118 27603 POS RPL IT	33	33
119 27604 POS RPL Planning	531	531
120 27700 POS YOU Admin	8,511	8,511
121 27800 POS CSU Ext Admin	7,510	7,510
122 27801 POS CSU Ext 4H	290	290
123 27802 POS CSU Ext Agriculture	78	78
124 27803 POS CSU Ext Fam Cons Sci	126	126
125 27804 POS CSU Ext Hort Commercial	207	207
126 27805 POS SCU Ext Hort Home	340	340
127 27806 POS CSU Ext Small Acre Nat R	20	20
128 28001 SHE OPS Admin	24,565	24,565
129 28002 SHE OPS Patrol	87,857	87,857
130 28003 SHE OPS Detectives	11,783	11,783
131 28004 SHE OPS Drug Task Force	4,523	4,523
132 28005 SHE OPS Animal Control	3,378	3,378
133 28006 SHE OPS Emergency Svcs	10,145	10,145
134 28007 SHE OPS Fire Mgmt	6,720	6,720
135 28008 SHE OPS Special Ops	4,949	4,949
136 28009 SHE OPS Bomb Squad	411	411
137 28010 SHE OPS SWAT	1,232	1,232
138 28011 SHE OPS K9	2,004	2,004
139 28012 SHE OPS Civil	8,066	8,066
140 28013 SHE OPS Court Security	7,058	7,058
141 28014 SHE OPS Reserves	10	10

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Allocation Summary

Dept:17 18001 CTY CAG General Team

Department	County Attorney	Total
142 28015 SHE OPS Cadets		\$17
143 28016 SHE OPS Comm Assistance		1,016
144 28017 SHE JAI Admin		69,965
145 28018 SHE JAI Ops		70,580
146 28019 SHE JAI Health Svcs		17,869
147 28020 SHE JAI Transports		12,697
148 28021 SHE JAI Alt Sentence		13,026
149 28022 SHE OEM Ops		5,922
150 28023 SHE OEM IMT		106
151 28024 SHE SUP Communication Ctr		28,366
152 28025 SHE SUP Computer Sup		3,916
153 28026 SHE SUP Computer Sup		6,261
154 28027 SHE SUP Records		14,650
155 28028 SHE SHA Fleet Maint		4,006
156 28029 SHE SHA Training		5,926
157 28030 SHE SHA Financial Svcs		1,873
158 28031 SHE SHA Personnel		2,279
159 28032 SHE OPS Prop and Evidence		1,280
160 28033 SHE OPS Forensic Lab		781
161 28034 SHE JAI Maintenance		1,974
162 28035 SHE JAI Inmate Services		10,100
163 28037 SHE SHA Admin		5,358
164 28038 SHE OPS SRO		2,679
165 30001 TRE TOA Admin		8,345
166 30101 TRE OPR Accounting		1,003
167 30102 TRE OPR Investing Banking		621
168 30103 TRE OPR Ops		1,901
169 31001 TRA TAD Admin		19,243
170 31002 TRA DIS Disaster Recovery		1,544
171 31003 TRA ENG Engineering		7,562
172 31004 TRA ENG Traffic		638
173 31005 TRA ENG Construction Mgmt		2,324
174 31006 TRA MMD Multimodal		4,524
175 31007 TRA TPL Capital		2,349
176 31008 TRA TPL Right of Way		781
177 31009 TRA TPL Waterways		818
178 31010 TRA TPL Dev Review		1,000
179 31011 TRA TPL Floodplain		3,267
181 31013 TRA TRM Road Maintenance		0
182 31015 TRA OPS Operations		1,215
184 45048 HHS HOU Maint		5

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
 9/30/2020

Allocation Summary

Dept:17 18001 CTY CAG General Team

Department	County Attorney	Total
185 F111 Road & Bridge Fund	\$337,251	\$337,251
186 F112 Social Services Fund	491,128	491,128
187 F117 Dedicated Resources Fund	216,161	216,161
188 F120 Health & Human Services Fund	103,295	103,295
189 F121 Eldorado Springs LID Fund	1,305	1,305
190 F124 Offender Management Fund	79,392	79,392
191 F126 Parks and Open Space Fund	297,035	297,035
192 F129 Debt Service Fund	12,112	12,112
193 F134 Public Imprv District Fund	1,273	1,273
194 F135 Disaster Recovery Fund	47,050	47,050
195 F141 Capital Expenditure Fund	91,521	91,521
196 F162 Public Health Fund	158,556	158,556
197 F174 Risk Management Fund	251,581	251,581
198 F175 Fleet Services Fund	31,603	31,603
199 F182 General Custodial Fund	4	4
200 F198 Housing Authority	0	0
201 F199 Recycling Center Fund	44,640	44,640
Total	<u>\$3,705,149</u>	<u>\$3,705,149</u>

**20007 BOC BUD Budget
Nature and Extent of Services**

The Budget division is responsible for the planning, coordination, implementation and monitoring of the County Budget in the current and future years. The office performs a variety of budgetary functions and includes the following functions:

Countywide Budget. Costs associated with the countywide budget are allocated based on operating expenditures by department.

Health & Medical. Health & medical costs are allocated based on salary totals by department.

Budget All Other. All other costs are not allocated.

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

A. Department Costs

Dept:41 20007 BOC BUD Budget

Description		Amount	General Admin	Countywide Budget	Health & Medical	Budget All Other
Personnel Costs						
Salaries	S1	4,725,047	0	169,629	0	4,555,418
Salary % Split			.00%	3.59%	.00%	96.41%
Benefits	S	439,215	0	15,768	0	423,447
Subtotal - Personnel Costs		5,164,262	0	185,397	0	4,978,865
Services & Supplies Cost						
Operating Supplies	S	12,063	0	433	0	11,630
Maint & Repair Supplies	S	296,021	0	10,627	0	285,394
Prof/Tech Services	S	268,163	0	9,627	0	258,536
Maint, Repair & Utilities Services	S	374,573	0	13,447	0	361,126
Travel, Training & Misc Exp	S	55,966	0	2,009	0	53,957
Health & Medical	P	7,901,587	0	0	7,901,587	0
Transfers	D	6,867,818	0	0	0	0
Unallowable	D	79,421	0	0	0	0
Subtotal - Services & Supplies		15,855,612	0	36,144	7,901,587	970,642
Department Cost Total		21,019,874	0	221,541	7,901,587	5,949,507
Adjustments to Cost						
Transfers	D	(6,867,818)	0	0	0	0
Unallowable	D	(79,421)	0	0	0	0
Subtotal - Adjustments		(6,947,239)	0	0	0	0
Total Costs After Adjustments		14,072,635	0	221,541	7,901,587	5,949,507
General Admin Distribution			0	0	0	0
Grand Total		\$14,072,635		\$221,541	\$7,901,587	\$5,949,507
						not allocated

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:41 20007 BOC BUD Budget

Department	First Incoming	Second Incoming	Countywide Budget	Health & Medical	Budget All Other
1 Building Depreciation	\$12,333	\$0	\$443	\$0	\$11,890
Subtotal - Depreciation	12,333	0	443	0	11,890
3 Finance	13,896	1,356	548	0	14,705
3 Insurance	62,694	0	2,251	0	60,444
Subtotal - 10003 ASD FIN Financial Sv	76,590	1,356	2,798	0	75,148
4 Risk Management	659	935	57	0	1,537
Subtotal - 10004 ASD RSK Risk Mana	659	935	57	0	1,537
5 Human Resources	117,520	8,212	4,514	0	121,218
Subtotal - 10005 ASD HR Human Resr	117,520	8,212	4,514	0	121,218
6 IT Admin - Ops	59,048	3,821	2,257	0	60,612
Subtotal - 10006 ASD IT Ops	59,048	3,821	2,257	0	60,612
7 Printing	1,928	62	71	0	1,919
Subtotal - 10007 ASD IT Printing Mailin	1,928	62	71	0	1,919
12 BCBS Custodial	9,652	7,112	602	0	16,161
Subtotal - 10013 ASD BCBS Custodial	9,652	7,112	602	0	16,161
13 Grounds Maintenance	7,198	5,234	446	0	11,986
Subtotal - 10014 ASD BCBS Grounds I	7,198	5,234	446	0	11,986
14 IT Security	1,208	76	46	0	1,238
Subtotal - 10015 ASD BCBS Security	1,208	76	46	0	1,238
16 Internal Zero Waste	25,294	1,291	954	0	25,631
Subtotal - 10021 ASD RCD Internal Ze	25,294	1,291	954	0	25,631
17 County Attorney	127,074	7,258	4,823	0	129,509
Subtotal - 18001 CTY CAG General Te	127,074	7,258	4,823	0	129,509
41 Countywide Budget	0	8,560	307	0	8,253

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:41 20007 BOC BUD Budget

Department	First Incoming	Second Incoming	Countywide Budget	Health & Medical	Budget All Other
41 Health & Medical	\$0	\$261,709	\$9,395	\$0	\$252,313
Subtotal - 20007 BOC BUD Budget	0	270,269	9,703	0	260,566
Total Incoming	438,504	305,625	26,714	0	717,415
C. Total Allocated		\$14,816,764	\$248,255	\$7,901,587	\$6,666,922
			1.68%	53.33%	45.00%

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Countywide Budget Allocations

Dept:41 20007 BOC BUD Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 10001 ASD BOD Business Ops	5,360,614.13	1.37%	\$3,261	\$0	\$3,261	\$0	\$3,261
3 10003 ASD FIN Financial Svcs	1,951,316.74	0.50%	1,187	0	1,187	0	1,187
4 10004 ASD RSK Risk Management	15,602.09	0.00%	9	0	9	0	9
5 10005 ASD HR Human Resrcs	3,445,037.50	0.88%	2,096	0	2,096	0	2,096
6 10006 ASD IT Ops	12,653,888.63	3.24%	7,697	0	7,697	0	7,697
7 10007 ASD IT Printing Mailing	185,347.38	0.05%	113	0	113	0	113
8 10008 ASD BCBS Admin	3,248,882.98	0.83%	1,976	0	1,976	0	1,976
9 10009 ASD BCBS Design	6,792.45	0.00%	4	0	4	0	4
10 10010 ASD BCBS Construction	351.30	0.00%	0	0	0	0	0
11 10012 ASD BCBS Systems	333,782.48	0.09%	203	0	203	11	214
12 10013 ASD BCBS Custodial	2,587,728.34	0.66%	1,574	0	1,574	0	1,574
13 10014 ASD BCBS Grounds Maint	2,174,941.82	0.56%	1,323	0	1,323	0	1,323
14 10015 ASD BCBS Security	561,457.32	0.14%	342	0	342	0	342
15 10016 ASD RCD BCRC Non-Operator	758.96	0.00%	0	0	0	0	0
16 10021 ASD RCD Internal Zero Waste	548,872.66	0.14%	334	0	334	0	334
17 18001 CTY CAG General Team	3,192,866.24	0.82%	1,942	0	1,942	0	1,942
18 10018 ASD RCD HMMF	694,181.57	0.18%	422	0	422	22	445
19 10019 ASD RCD Zero Waste	292,606.72	0.08%	178	0	178	9	187
20 10020 ASD RCD Transfer Stations	375,038.74	0.10%	228	0	228	12	240
21 10022 ASD BCBS Utilities	173.13	0.00%	0	0	0	0	0
22 10026 ITD ITE Ops	136.51	0.00%	0	0	0	0	0
23 17000 ASR AAD General	4,926,356.77	1.26%	2,997	0	2,997	159	3,155
24 17001 ASR AAD Admin	4,604.61	0.00%	3	0	3	0	3
25 17002 ASR AAD GIS	700.00	0.00%	0	0	0	0	0
31 18002 CTY CAH Housing Team	1,435.74	0.00%	1	0	1	0	1
32 19001 COR CAD Admin	838,556.78	0.21%	510	0	510	27	537
33 19002 COR CIV Investigations	448,519.53	0.11%	273	0	273	14	287
34 19003 COR PAT Pathology	373,106.88	0.10%	227	0	227	12	239
35 20001 BOC COM Commissioners	660,987.24	0.17%	402	0	402	21	423
36 20002 BOC BUS Business Ops	6,166.04	0.00%	4	0	4	0	4
37 20003 BOC ORR Recovery Resiliency	477,726.19	0.12%	291	0	291	15	306
38 20004 BOC SUS Sustainability	1,551,418.31	0.40%	944	0	944	50	994
39 20005 BOC POL Policy	1,975,726.82	0.51%	1,202	0	1,202	64	1,266
40 20006 BOC PIO Pub Info	2,156.62	0.00%	1	0	1	0	1
41 20007 BOC BUD Budget	14,072,634.20	3.61%	8,560	0	8,560	0	8,560
42 21001 CLK CLA Admin	798,103.59	0.20%	485	0	485	26	511
43 21002 CLK MVD Motor Vehicle	3,306,132.54	0.85%	2,011	0	2,011	107	2,118
44 21003 CLK ELE Elections	2,067,534.43	0.53%	1,258	0	1,258	67	1,324
45 21004 CLK REC Recording	646,627.21	0.17%	393	0	393	21	414
46 22001 CSD CSA Admin	1,482,044.12	0.38%	901	0	901	48	949
47 22002 CSD CSI Healthy Youth Alli	476,434.63	0.12%	290	0	290	15	305
48 22003 CSD CSI Data Evaluation	4,674.33	0.00%	3	0	3	0	3

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Countywide Budget Allocations

Dept:41 20007 BOC BUD Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 22004 CSD CSI Homeless Svcs	51,809.08	0.01%	\$32	\$0	\$32	\$2	\$33
50 22005 CSD CSI Grt Oversite	1,362,664.50	0.35%	829	0	829	44	873
51 22006 CSD CJS Admin	946,018.30	0.24%	575	0	575	31	606
52 22007 CSD CJS Juv Assess Ctr	1,188,358.14	0.30%	723	0	723	38	761
53 22008 CSD CJS Pretrial Svcs	643,414.68	0.16%	391	0	391	21	412
54 22009 CSD CJS Bond Commissioners	683,062.71	0.18%	415	0	415	22	438
55 22010 CSD CJS Restore Communities	352,268.90	0.09%	214	0	214	11	226
56 22011 CSD CJS Restore Communities	320,111.96	0.08%	195	0	195	10	205
57 22012 CSD CJS Jail Ed Transition	380,337.00	0.10%	231	0	231	12	244
58 22013 CSD CJS Volunteer Svcs	89,862.43	0.02%	55	0	55	3	58
59 22016 AAA Elder Rights	1,838.55	0.00%	1	0	1	0	1
60 22017 CSD AAA Business Results	3,932.92	0.00%	2	0	2	0	3
61 22018 CSD AAA Comm Living	118.23	0.00%	0	0	0	0	0
62 22019 CSD AAA Healthy Aging	3,236.64	0.00%	2	0	2	0	2
63 22020 CSD AAA Admin	1,208,517.13	0.31%	735	0	735	39	774
64 22022 CSD WFB Workforce Bldr Cnty	200.00	0.00%	0	0	0	0	0
65 22023 CSD HSD HeadStart	1,189.87	0.00%	1	0	1	0	1
66 22024 CSD CAP Comm Action Program	463.70	0.00%	0	0	0	0	0
67 22025 CSD CJS Adult Program	151,440.59	0.04%	92	0	92	5	97
68 24001 DAO DAD Admin	8,477,825.52	2.17%	5,157	0	5,157	274	5,430
75 24008 DAO CPD Juvenile	25.11	0.00%	0	0	0	0	0
77 24010 DAO DCT District Court	5,269.40	0.00%	3	0	3	0	3
80 25000 LUD LUA Admin	4,646,499.43	1.19%	2,826	0	2,826	150	2,976
81 25100 LUD BLD Inspections	18,540.40	0.00%	11	0	11	1	12
84 25210 LUD LPL Dev Review	61,559.40	0.02%	37	0	37	2	39
86 25212 LUD LPL Compliance	494.00	0.00%	0	0	0	0	0
87 25220 LUD LPL Lng Range	863.00	0.00%	1	0	1	0	1
88 25221 LUD LPL Wildfire Mitigation	289,392.34	0.07%	176	0	176	9	185
89 25222 LUD LPL Hist Pres	42,948.23	0.01%	26	0	26	1	28
90 25300 LUD LGS Systems GIS	8,826.50	0.00%	5	0	5	0	6
91 26001 SUR Surveyors Ofc	36,408.89	0.01%	22	0	22	1	23
92 27000 POS PDR Admin	685,289.54	0.18%	417	0	417	22	439
93 27100 POS PAM Admin	1,374,532.93	0.35%	836	0	836	44	880
94 27101 POS PAM Rental Houses	178,521.90	0.05%	109	0	109	6	114
95 27200 POS AGR Admin	1,598,757.71	0.41%	972	0	972	52	1,024
96 27201 POS AGR Agriculture	763,863.63	0.20%	465	0	465	25	489
97 27202 POS AGR Water	27,385.48	0.01%	17	0	17	1	18
98 27300 POS RED Admin	568,112.84	0.15%	346	0	346	18	364
99 27301 POS RED Acquisitions	6,837.22	0.00%	4	0	4	0	4
100 27303 POS RED Dispositions	20,000.00	0.01%	12	0	12	1	13
101 27400 POS RAF Admin	2,302,642.34	0.59%	1,401	0	1,401	74	1,475
102 27401 POS RAF Bldg Historic Pres	293,272.82	0.08%	178	0	178	9	188

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Countywide Budget Allocations

Dept:41 20007 BOC BUD Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 27402 POS RAF Fairgrounds	359,015.62	0.09%	\$218	\$0	\$218	\$12	\$230
104 27403 POS RAF Grounds	300,886.14	0.08%	183	0	183	10	193
105 27404 POS RAF Proj Mgmt Design	401,222.88	0.10%	244	0	244	13	257
106 27405 POS RAF Shop Fleet	15,833.32	0.00%	10	0	10	1	10
107 27406 POS RAF Trails	297,178.17	0.08%	181	0	181	10	190
108 27500 POS RMD Admin	3,250,998.63	0.83%	1,977	0	1,977	105	2,082
109 27501 POS RMD Educ and Outreach	53,107.21	0.01%	32	0	32	2	34
110 27502 POS RMD Forestry	159,077.42	0.04%	97	0	97	5	102
111 27503 POS RMD Plant Ecology	507,191.26	0.13%	309	0	309	16	325
112 27504 POS RMD Resource Protection	33,689.81	0.01%	20	0	20	1	22
113 27505 POS RMD Weeds	152,718.95	0.04%	93	0	93	5	98
114 27506 POS RMD Wildlife	27,689.80	0.01%	17	0	17	1	18
115 27600 POS RPL Admin	1,954,806.67	0.50%	1,189	0	1,189	63	1,252
116 27601 POS RPL Cultural	31.84	0.00%	0	0	0	0	0
117 27602 POS RPL GIS	12,553.88	0.00%	8	0	8	0	8
118 27603 POS RPL IT	3,502.43	0.00%	2	0	2	0	2
119 27604 POS RPL Planning	55,595.05	0.01%	34	0	34	2	36
120 27700 POS YOU Admin	891,589.53	0.23%	542	0	542	29	571
121 27800 POS CSU Ext Admin	786,719.39	0.20%	479	0	479	25	504
122 27801 POS CSU Ext 4H	30,344.28	0.01%	18	0	18	1	19
123 27802 POS CSU Ext Agriculture	8,153.92	0.00%	5	0	5	0	5
124 27803 POS CSU Ext Fam Cons Sci	13,234.21	0.00%	8	0	8	0	8
125 27804 POS CSU Ext Hort Commercial	21,719.18	0.01%	13	0	13	1	14
126 27805 POS SCU Ext Hort Home	35,567.97	0.01%	22	0	22	1	23
127 27806 POS CSU Ext Small Acre Nat R	2,097.82	0.00%	1	0	1	0	1
128 28001 SHE OPS Admin	2,573,403.98	0.66%	1,565	0	1,565	83	1,648
129 28002 SHE OPS Patrol	9,203,934.87	2.36%	5,598	0	5,598	297	5,895
130 28003 SHE OPS Detectives	1,234,382.05	0.32%	751	0	751	40	791
131 28004 SHE OPS Drug Task Force	473,837.55	0.12%	288	0	288	15	304
132 28005 SHE OPS Animal Control	353,930.01	0.09%	215	0	215	11	227
133 28006 SHE OPS Emergency Svcs	1,062,776.56	0.27%	646	0	646	34	681
134 28007 SHE OPS Fire Mgmt	704,020.75	0.18%	428	0	428	23	451
135 28008 SHE OPS Special Ops	518,426.54	0.13%	315	0	315	17	332
136 28009 SHE OPS Bomb Squad	43,039.39	0.01%	26	0	26	1	28
137 28010 SHE OPS SWAT	129,045.92	0.03%	78	0	78	4	83
138 28011 SHE OPS K9	209,931.07	0.05%	128	0	128	7	134
139 28012 SHE OPS Civil	844,965.49	0.22%	514	0	514	27	541
140 28013 SHE OPS Court Security	739,347.12	0.19%	450	0	450	24	474
141 28014 SHE OPS Reserves	1,019.58	0.00%	1	0	1	0	1
142 28015 SHE OPS Cadets	1,809.32	0.00%	1	0	1	0	1
143 28016 SHE OPS Comm Assistance	106,477.70	0.03%	65	0	65	3	68
144 28017 SHE JAI Admin	7,329,585.73	1.88%	4,458	0	4,458	236	4,695

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Countywide Budget Allocations

Dept:41 20007 BOC BUD Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 28018 SHE JAI Ops	7,393,987.45	1.90%	\$4,498	\$0	\$4,498	\$239	\$4,736
146 28019 SHE JAI Health Svcs	1,871,989.24	0.48%	1,139	0	1,139	60	1,199
147 28020 SHE JAI Transports	1,330,178.46	0.34%	809	0	809	43	852
148 28021 SHE JAI Alt Sentence	1,364,567.65	0.35%	830	0	830	44	874
149 28022 SHE OEM Ops	620,412.82	0.16%	377	0	377	20	397
150 28023 SHE OEM IMT	11,124.23	0.00%	7	0	7	0	7
151 28024 SHE SUP Communication Ctr	2,971,617.16	0.76%	1,808	0	1,808	96	1,903
152 28025 SHE SUP Computer Sup	410,285.99	0.11%	250	0	250	13	263
153 28026 SHE SUP Computer Sup	655,954.32	0.17%	399	0	399	21	420
154 28027 SHE SUP Records	1,534,696.03	0.39%	934	0	934	50	983
155 28028 SHE SHA Fleet Maint	419,621.21	0.11%	255	0	255	14	269
156 28029 SHE SHA Training	620,811.63	0.16%	378	0	378	20	398
157 28030 SHE SHA Financial Svcs	196,169.78	0.05%	119	0	119	6	126
158 28031 SHE SHA Personnel	238,712.78	0.06%	145	0	145	8	153
159 28032 SHE OPS Prop and Evidence	134,059.98	0.03%	82	0	82	4	86
160 28033 SHE OPS Forensic Lab	81,798.77	0.02%	50	0	50	3	52
161 28034 SHE JAI Maintenance	206,797.32	0.05%	126	0	126	7	132
162 28035 SHE JAI Inmate Services	1,058,052.18	0.27%	644	0	644	34	678
163 28037 SHE SHA Admin	561,341.74	0.14%	341	0	341	18	360
164 28038 SHE OPS SRO	280,623.65	0.07%	171	0	171	9	180
165 30001 TRE TOA Admin	874,201.50	0.22%	532	0	532	28	560
166 30101 TRE OPR Accounting	105,116.02	0.03%	64	0	64	3	67
167 30102 TRE OPR Investing Banking	65,047.89	0.02%	40	0	40	2	42
168 30103 TRE OPR Ops	199,172.45	0.05%	121	0	121	6	128
169 31001 TRA TAD Admin	2,015,893.83	0.52%	1,226	0	1,226	65	1,291
170 31002 TRA DIS Disaster Recovery	161,703.93	0.04%	98	0	98	5	104
171 31003 TRA ENG Engineering	792,215.37	0.20%	482	0	482	26	507
172 31004 TRA ENG Traffic	66,836.43	0.02%	41	0	41	2	43
173 31005 TRA ENG Construction Mgmt	243,466.58	0.06%	148	0	148	8	156
174 31006 TRA MMD Multimodal	473,970.26	0.12%	288	0	288	15	304
175 31007 TRA TPL Capital	246,034.11	0.06%	150	0	150	8	158
176 31008 TRA TPL Right of Way	81,835.18	0.02%	50	0	50	3	52
177 31009 TRA TPL Waterways	85,673.42	0.02%	52	0	52	3	55
178 31010 TRA TPL Dev Review	104,733.64	0.03%	64	0	64	3	67
179 31011 TRA TPL Floodplain	342,294.09	0.09%	208	0	208	11	219
181 31013 TRA TRM Road Maintenance	6.80	0.00%	0	0	0	0	0
182 31015 TRA OPS Operations	127,289.74	0.03%	77	0	77	4	82
184 45048 HHS HOU Maint	538.25	0.00%	0	0	0	0	0
185 F111 Road & Bridge Fund	35,330,493.83	9.06%	21,491	0	21,491	1,140	22,630
186 F112 Social Services Fund	51,450,646.34	13.19%	31,296	(25,290)	6,006	1,660	7,666
187 F117 Dedicated Resources Fund	22,645,057.64	5.81%	13,774	0	13,774	731	14,505
188 F120 Health & Human Services Fund	10,821,232.38	2.77%	6,582	0	6,582	349	6,931

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
 9/30/2020

Countywide Budget Allocations

Dept:41 20007 BOC BUD Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
189 F121 Eldorado Springs LID Fund	136,682.35	0.04%	\$83	\$0	\$83	\$4	\$88
190 F124 Offender Management Fund	8,317,114.31	2.13%	5,059	0	5,059	268	5,327
191 F126 Parks and Open Space Fund	31,117,456.14	7.98%	18,928	0	18,928	1,004	19,932
192 F129 Debt Service Fund	1,268,881.76	0.33%	772	0	772	41	813
193 F134 Public Imprv District Fund	133,312.65	0.03%	81	0	81	4	85
194 F135 Disaster Recovery Fund	4,929,017.40	1.26%	2,998	0	2,998	159	3,157
195 F141 Capital Expenditure Fund	9,587,766.54	2.46%	5,832	0	5,832	309	6,141
196 F162 Public Health Fund	16,610,351.85	4.26%	10,104	0	10,104	536	10,639
197 F174 Risk Management Fund	26,355,686.21	6.76%	16,031	0	16,031	850	16,882
198 F175 Fleet Services Fund	3,310,720.58	0.85%	2,014	0	2,014	107	2,121
199 F182 General Custodial Fund	400.00	0.00%	0	0	0	0	0
200 F198 Housing Authority	0.00	0.00%	0	0	0	0	0
201 F199 Recycling Center Fund	4,676,479.95	1.20%	2,845	0	2,845	151	2,995
Subtotal	390,093,329.05	100.00%	237,283	(25,290)	211,993	10,972	222,965
Direct Bills					25,290		25,290
Total					\$237,283		\$248,255

Basis Units: Operating Expenditures by Department

Source:

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Health & Medical Allocations

Dept:41 20007 BOC BUD Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 10001 ASD BOD Business Ops	1,237,172.07	0.87%	\$68,524	\$0	\$68,524	\$0	\$68,524
3 10003 ASD FIN Financial Svcs	502,855.51	0.35%	27,852	0	27,852	0	27,852
4 10004 ASD RSK Risk Management	12,545.71	0.01%	695	0	695	0	695
5 10005 ASD HR Human Resrcs	1,198,270.98	0.84%	66,369	0	66,369	0	66,369
6 10006 ASD IT Ops	5,044,932.66	3.54%	279,426	0	279,426	0	279,426
7 10007 ASD IT Printing Mailing	73,800.77	0.05%	4,088	0	4,088	0	4,088
8 10008 ASD BCBS Admin	567,531.22	0.40%	31,434	0	31,434	0	31,434
9 10009 ASD BCBS Design	4,833.73	0.00%	268	0	268	0	268
11 10012 ASD BCBS Systems	221,988.58	0.16%	12,295	0	12,295	0	12,295
12 10013 ASD BCBS Custodial	1,673,777.25	1.17%	92,706	0	92,706	0	92,706
13 10014 ASD BCBS Grounds Maint	1,165,767.37	0.82%	64,569	0	64,569	0	64,569
14 10015 ASD BCBS Security	411,017.84	0.29%	22,765	0	22,765	0	22,765
16 10021 ASD RCD Internal Zero Waste	262,613.28	0.18%	14,546	0	14,546	0	14,546
17 18001 CTY CAG General Team	2,303,226.14	1.61%	127,570	0	127,570	0	127,570
18 10018 ASD RCD HMMF	350,892.46	0.25%	19,435	0	19,435	0	19,435
19 10019 ASD RCD Zero Waste	25,242.00	0.02%	1,398	0	1,398	0	1,398
20 10020 ASD RCD Transfer Stations	100,212.14	0.07%	5,551	0	5,551	0	5,551
23 17000 ASR AAD General	3,499,385.97	2.45%	193,822	0	193,822	0	193,822
31 18002 CTY CAH Housing Team	1,152.18	0.00%	64	0	64	0	64
32 19001 COR CAD Admin	524,798.64	0.37%	29,067	0	29,067	0	29,067
33 19002 COR CIV Investigations	321,677.13	0.23%	17,817	0	17,817	0	17,817
34 19003 COR PAT Pathology	69,979.23	0.05%	3,876	0	3,876	0	3,876
35 20001 BOC COM Commissioners	143,821.49	0.10%	7,966	0	7,966	0	7,966
37 20003 BOC ORR Recovery Resiliency	199,250.63	0.14%	11,036	0	11,036	0	11,036
38 20004 BOC SUS Sustainability	543,176.24	0.38%	30,085	0	30,085	0	30,085
39 20005 BOC POL Policy	1,490,377.17	1.04%	82,548	0	82,548	0	82,548
40 20006 BOC PIO Pub Info	421.07	0.00%	23	0	23	0	23
41 20007 BOC BUD Budget	4,725,046.78	3.31%	261,709	0	261,709	0	261,709
42 21001 CLK CLA Admin	546,540.40	0.38%	30,272	0	30,272	0	30,272
43 21002 CLK MVD Motor Vehicle	2,190,776.29	1.54%	121,342	0	121,342	0	121,342
44 21003 CLK ELE Elections	1,041,053.29	0.73%	57,661	0	57,661	0	57,661
45 21004 CLK REC Recording	404,954.58	0.28%	22,429	0	22,429	0	22,429
46 22001 CSD CSA Admin	1,034,345.29	0.73%	57,290	0	57,290	0	57,290
47 22002 CSD CSI Healthy Youth Alli	354,457.83	0.25%	19,633	0	19,633	0	19,633
49 22004 CSD CSI Homeless Svcs	36,454.07	0.03%	2,019	0	2,019	0	2,019
51 22006 CSD CJS Admin	658,967.31	0.46%	36,499	0	36,499	0	36,499
52 22007 CSD CJS Juv Assess Ctr	879,527.01	0.62%	48,715	0	48,715	0	48,715
53 22008 CSD CJS Pretrial Svcs	464,013.87	0.33%	25,701	0	25,701	0	25,701
54 22009 CSD CJS Bond Commissioners	507,254.38	0.36%	28,096	0	28,096	0	28,096
55 22010 CSD CJS Restore Communities	253,522.23	0.18%	14,042	0	14,042	0	14,042
56 22011 CSD CJS Restore Communities	232,713.49	0.16%	12,889	0	12,889	0	12,889
57 22012 CSD CJS Jail Ed Transition	276,309.08	0.19%	15,304	0	15,304	0	15,304

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Health & Medical Allocations

Dept:41 20007 BOC BUD Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58 22013 CSD CJS Volunteer Svcs	66,957.20	0.05%	\$3,709	\$0	\$3,709	\$0	\$3,709
60 22017 CSD AAA Business Results	1,430.05	0.00%	79	0	79	0	79
63 22020 CSD AAA Admin	805,582.82	0.56%	44,619	0	44,619	0	44,619
67 22025 CSD CJS Adult Program	98,117.19	0.07%	5,434	0	5,434	0	5,434
68 24001 DAO DAD Admin	5,736,870.87	4.02%	317,751	0	317,751	0	317,751
80 25000 LUD LUA Admin	3,297,082.16	2.31%	182,617	0	182,617	0	182,617
84 25210 LUD LPL Dev Review	(1,819.08)	0.00%	(101)	0	(101)	0	(101)
88 25221 LUD LPL Wildfire Mitigation	186,351.34	0.13%	10,322	0	10,322	0	10,322
91 26001 SUR Surveyors Ofc	7,590.88	0.01%	420	0	420	0	420
92 27000 POS PDR Admin	360,692.41	0.25%	19,978	0	19,978	0	19,978
93 27100 POS PAM Admin	665,974.20	0.47%	36,887	0	36,887	0	36,887
94 27101 POS PAM Rental Houses	805.14	0.00%	45	0	45	0	45
95 27200 POS AGR Admin	753,019.49	0.53%	41,708	0	41,708	0	41,708
96 27201 POS AGR Agriculture	68,546.93	0.05%	3,797	0	3,797	0	3,797
98 27300 POS RED Admin	425,428.93	0.30%	23,563	0	23,563	0	23,563
101 27400 POS RAF Admin	1,714,460.07	1.20%	94,960	0	94,960	0	94,960
102 27401 POS RAF Bldg Historic Pres	159,533.81	0.11%	8,836	0	8,836	0	8,836
103 27402 POS RAF Fairgrounds	168,872.49	0.12%	9,353	0	9,353	0	9,353
104 27403 POS RAF Grounds	142,556.73	0.10%	7,896	0	7,896	0	7,896
105 27404 POS RAF Proj Mgmt Design	1,993.75	0.00%	110	0	110	0	110
107 27406 POS RAF Trails	173,684.99	0.12%	9,620	0	9,620	0	9,620
108 27500 POS RMD Admin	2,341,817.36	1.64%	129,708	0	129,708	0	129,708
109 27501 POS RMD Educ and Outreach	9,108.68	0.01%	505	0	505	0	505
110 27502 POS RMD Forestry	40,154.22	0.03%	2,224	0	2,224	0	2,224
111 27503 POS RMD Plant Ecology	6,926.36	0.00%	384	0	384	0	384
112 27504 POS RMD Resource Protection	480.00	0.00%	27	0	27	0	27
113 27505 POS RMD Weeds	56,563.63	0.04%	3,133	0	3,133	0	3,133
114 27506 POS RMD Wildlife	1,067.70	0.00%	59	0	59	0	59
115 27600 POS RPL Admin	752,254.27	0.53%	41,666	0	41,666	0	41,666
117 27602 POS RPL GIS	9,427.15	0.01%	522	0	522	0	522
119 27604 POS RPL Planning	1,685.29	0.00%	93	0	93	0	93
120 27700 POS YOU Admin	656,246.15	0.46%	36,348	0	36,348	0	36,348
121 27800 POS CSU Ext Admin	382,644.76	0.27%	21,194	0	21,194	0	21,194
125 27804 POS CSU Ext Hort Commercial	11,679.54	0.01%	647	0	647	0	647
126 27805 POS SCU Ext Hort Home	13,347.13	0.01%	739	0	739	0	739
128 28001 SHE OPS Admin	1,599,104.75	1.12%	88,571	0	88,571	0	88,571
129 28002 SHE OPS Patrol	6,504,971.60	4.56%	360,294	0	360,294	0	360,294
130 28003 SHE OPS Detectives	923,624.10	0.65%	51,157	0	51,157	0	51,157
131 28004 SHE OPS Drug Task Force	344,765.14	0.24%	19,096	0	19,096	0	19,096
132 28005 SHE OPS Animal Control	206,304.94	0.14%	11,427	0	11,427	0	11,427
133 28006 SHE OPS Emergency Svcs	318,592.43	0.22%	17,646	0	17,646	0	17,646
134 28007 SHE OPS Fire Mgmt	422,170.85	0.30%	23,383	0	23,383	0	23,383

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Health & Medical Allocations

Dept:41 20007 BOC BUD Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
135 28008 SHE OPS Special Ops	393,663.50	0.28%	\$21,804	\$0	\$21,804	\$0	\$21,804
136 28009 SHE OPS Bomb Squad	3,644.63	0.00%	202	0	202	0	202
137 28010 SHE OPS SWAT	11,864.47	0.01%	657	0	657	0	657
138 28011 SHE OPS K9	145,384.01	0.10%	8,052	0	8,052	0	8,052
139 28012 SHE OPS Civil	631,443.75	0.44%	34,974	0	34,974	0	34,974
140 28013 SHE OPS Court Security	546,360.02	0.38%	30,262	0	30,262	0	30,262
143 28016 SHE OPS Comm Assistance	78,358.49	0.05%	4,340	0	4,340	0	4,340
144 28017 SHE JAI Admin	5,274,640.42	3.70%	292,149	0	292,149	0	292,149
145 28018 SHE JAI Ops	5,337,577.32	3.74%	295,635	0	295,635	0	295,635
146 28019 SHE JAI Health Svcs	1,036,588.69	0.73%	57,414	0	57,414	0	57,414
147 28020 SHE JAI Transports	933,661.00	0.65%	51,713	0	51,713	0	51,713
148 28021 SHE JAI Alt Sentence	551,249.61	0.39%	30,532	0	30,532	0	30,532
149 28022 SHE OEM Ops	381,900.03	0.27%	21,153	0	21,153	0	21,153
150 28023 SHE OEM IMT	6,093.17	0.00%	337	0	337	0	337
151 28024 SHE SUP Communication Ctr	2,023,654.92	1.42%	112,085	0	112,085	0	112,085
152 28025 SHE SUP Computer Sup	214,522.74	0.15%	11,882	0	11,882	0	11,882
153 28026 SHE SUP Computer Sup	433,050.84	0.30%	23,986	0	23,986	0	23,986
154 28027 SHE SUP Records	1,130,591.42	0.79%	62,621	0	62,621	0	62,621
155 28028 SHE SHA Fleet Maint	227,941.43	0.16%	12,625	0	12,625	0	12,625
156 28029 SHE SHA Training	308,163.94	0.22%	17,068	0	17,068	0	17,068
157 28030 SHE SHA Financial Svcs	145,827.74	0.10%	8,077	0	8,077	0	8,077
158 28031 SHE SHA Personnel	146,470.53	0.10%	8,113	0	8,113	0	8,113
159 28032 SHE OPS Prop and Evidence	100,769.28	0.07%	5,581	0	5,581	0	5,581
160 28033 SHE OPS Forensic Lab	53,920.81	0.04%	2,987	0	2,987	0	2,987
161 28034 SHE JAI Maintenance	132,284.25	0.09%	7,327	0	7,327	0	7,327
162 28035 SHE JAI Inmate Services	601,232.82	0.42%	33,301	0	33,301	0	33,301
163 28037 SHE SHA Admin	266,969.92	0.19%	14,787	0	14,787	0	14,787
164 28038 SHE OPS SRO	216,514.01	0.15%	11,992	0	11,992	0	11,992
165 30001 TRE TOA Admin	568,634.37	0.40%	31,495	0	31,495	0	31,495
166 30101 TRE OPR Accounting	77,947.03	0.05%	4,317	0	4,317	0	4,317
167 30102 TRE OPR Investing Banking	49,722.36	0.03%	2,754	0	2,754	0	2,754
168 30103 TRE OPR Ops	142,001.70	0.10%	7,865	0	7,865	0	7,865
169 31001 TRA TAD Admin	1,493,633.57	1.05%	82,729	0	82,729	0	82,729
170 31002 TRA DIS Disaster Recovery	105,691.84	0.07%	5,854	0	5,854	0	5,854
171 31003 TRA ENG Engineering	599,100.47	0.42%	33,183	0	33,183	0	33,183
172 31004 TRA ENG Traffic	51,300.96	0.04%	2,841	0	2,841	0	2,841
173 31005 TRA ENG Construction Mgmt	177,721.82	0.12%	9,844	0	9,844	0	9,844
174 31006 TRA MMD Multimodal	207,062.22	0.15%	11,469	0	11,469	0	11,469
175 31007 TRA TPL Capital	184,946.23	0.13%	10,244	0	10,244	0	10,244
176 31008 TRA TPL Right of Way	60,133.43	0.04%	3,331	0	3,331	0	3,331
177 31009 TRA TPL Waterways	64,075.60	0.04%	3,549	0	3,549	0	3,549
178 31010 TRA TPL Dev Review	72,987.14	0.05%	4,043	0	4,043	0	4,043

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Health & Medical Allocations

Dept:41 20007 BOC BUD Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
179 31011 TRA TPL Floodplain	177,055.82	0.12%	\$9,807	\$0	\$9,807	\$0	\$9,807
182 31015 TRA OPS Operations	100,329.67	0.07%	5,557	0	5,557	0	5,557
185 F111 Road & Bridge Fund	4,548,906.51	3.19%	251,953	0	251,953	0	251,953
186 F112 Social Services Fund	24,570,615.81	17.22%	1,360,906	0	1,360,906	0	1,360,906
187 F117 Dedicated Resources Fund	6,267,641.07	4.39%	347,149	0	347,149	0	347,149
188 F120 Health & Human Services Fund	289,330.03	0.20%	16,025	0	16,025	0	16,025
190 F124 Offender Management Fund	1,189,381.29	0.83%	65,877	0	65,877	0	65,877
191 F126 Parks and Open Space Fund	2,227,458.92	1.56%	123,374	0	123,374	0	123,374
194 F135 Disaster Recovery Fund	(147.93)	0.00%	(8)	0	(8)	0	(8)
195 F141 Capital Expenditure Fund	1,561,337.24	1.09%	86,479	0	86,479	0	86,479
196 F162 Public Health Fund	10,021,536.18	7.02%	555,068	0	555,068	0	555,068
197 F174 Risk Management Fund	328,354.04	0.23%	18,187	0	18,187	0	18,187
198 F175 Fleet Services Fund	904,539.32	0.63%	50,100	0	50,100	0	50,100
201 F199 Recycling Center Fund	291,000.75	0.20%	16,118	0	16,118	0	16,118
Subtotal	142,659,965.00	100.00%	7,901,587	0	7,901,587	0	7,901,587
Direct Bills				0		0	
Total					\$7,901,587		\$7,901,587

Basis Units: Salaries by Department
Source:

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Allocation Summary

Dept:41 20007 BOC BUD Budget

Department	Countywide Budget	Health & Medical	Budget All Other	Total
0 Direct Billed	\$25,290	\$0	\$0	\$25,290
2 10001 ASD BOD Business Ops	3,261	68,524	0	71,785
3 10003 ASD FIN Financial Svcs	1,187	27,852	0	29,039
4 10004 ASD RSK Risk Management	9	695	0	704
5 10005 ASD HR Human Resrcs	2,096	66,369	0	68,465
6 10006 ASD IT Ops	7,697	279,426	0	287,124
7 10007 ASD IT Printing Mailing	113	4,088	0	4,200
8 10008 ASD BCBS Admin	1,976	31,434	0	33,410
9 10009 ASD BCBS Design	4	268	0	272
10 10010 ASD BCBS Construction	0	0	0	0
11 10012 ASD BCBS Systems	214	12,295	0	12,509
12 10013 ASD BCBS Custodial	1,574	92,706	0	94,280
13 10014 ASD BCBS Grounds Maint	1,323	64,569	0	65,892
14 10015 ASD BCBS Security	342	22,765	0	23,107
15 10016 ASD RCD BCRC Non-Operator	0	0	0	0
16 10021 ASD RCD Internal Zero Waste	334	14,546	0	14,879
17 18001 CTY CAG General Team	1,942	127,570	0	129,512
18 10018 ASD RCD HMMF	445	19,435	0	19,880
19 10019 ASD RCD Zero Waste	187	1,398	0	1,586
20 10020 ASD RCD Transfer Stations	240	5,551	0	5,791
21 10022 ASD BCBS Utilities	0	0	0	0
22 10026 ITD ITE Ops	0	0	0	0
23 17000 ASR AAD General	3,155	193,822	0	196,978
24 17001 ASR AAD Admin	3	0	0	3
25 17002 ASR AAD GIS	0	0	0	0
31 18002 CTY CAH Housing Team	1	64	0	65
32 19001 COR CAD Admin	537	29,067	0	29,604
33 19002 COR CIV Investigations	287	17,817	0	18,104
34 19003 COR PAT Pathology	239	3,876	0	4,115
35 20001 BOC COM Commissioners	423	7,966	0	8,389
36 20002 BOC BUS Business Ops	4	0	0	4
37 20003 BOC ORR Recovery Resiliency	306	11,036	0	11,342
38 20004 BOC SUS Sustainability	994	30,085	0	31,079
39 20005 BOC POL Policy	1,266	82,548	0	83,814
40 20006 BOC PIO Pub Info	1	23	0	25
41 20007 BOC BUD Budget	8,560	261,709	0	270,269
42 21001 CLK CLA Admin	511	30,272	0	30,783
43 21002 CLK MVD Motor Vehicle	2,118	121,342	0	123,459
44 21003 CLK ELE Elections	1,324	57,661	0	58,986
45 21004 CLK REC Recording	414	22,429	0	22,844
46 22001 CSD CSA Admin	949	57,290	0	58,239

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Allocation Summary

Dept:41 20007 BOC BUD Budget

Department	Countywide Budget	Health & Medical	Budget All Other	Total
47 22002 CSD CSI Healthy Youth Alli	\$305	\$19,633	\$0	\$19,938
48 22003 CSD CSI Data Evaluation	3	0	0	3
49 22004 CSD CSI Homeless Svcs	33	2,019	0	2,052
50 22005 CSD CSI Grt Oversite	873	0	0	873
51 22006 CSD CJS Admin	606	36,499	0	37,105
52 22007 CSD CJS Juv Assess Ctr	761	48,715	0	49,476
53 22008 CSD CJS Pretrial Svcs	412	25,701	0	26,113
54 22009 CSD CJS Bond Commissioners	438	28,096	0	28,533
55 22010 CSD CJS Restore Communities	226	14,042	0	14,268
56 22011 CSD CJS Restore Communities	205	12,889	0	13,094
57 22012 CSD CJS Jail Ed Transition	244	15,304	0	15,548
58 22013 CSD CJS Volunteer Svcs	58	3,709	0	3,766
59 22016 AAA Elder Rights	1	0	0	1
60 22017 CSD AAA Business Results	3	79	0	82
61 22018 CSD AAA Comm Living	0	0	0	0
62 22019 CSD AAA Healthy Aging	2	0	0	2
63 22020 CSD AAA Admin	774	44,619	0	45,393
64 22022 CSD WFB Workforce Bldr Cnty	0	0	0	0
65 22023 CSD HSD HeadStart	1	0	0	1
66 22024 CSD CAP Comm Action Program	0	0	0	0
67 22025 CSD CJS Adult Program	97	5,434	0	5,531
68 24001 DAO DAD Admin	5,430	317,751	0	323,182
75 24008 DAO CPD Juvenile	0	0	0	0
77 24010 DAO DCT District Court	3	0	0	3
80 25000 LUD LUA Admin	2,976	182,617	0	185,594
81 25100 LUD BLD Inspections	12	0	0	12
84 25210 LUD LPL Dev Review	39	(101)	0	(61)
86 25212 LUD LPL Compliance	0	0	0	0
87 25220 LUD LPL Lng Range	1	0	0	1
88 25221 LUD LPL Wildfire Mitigation	185	10,322	0	10,507
89 25222 LUD LPL Hist Pres	28	0	0	28
90 25300 LUD LGS Systems GIS	6	0	0	6
91 26001 SUR Surveyors Ofc	23	420	0	444
92 27000 POS PDR Admin	439	19,978	0	20,417
93 27100 POS PAM Admin	880	36,887	0	37,767
94 27101 POS PAM Rental Houses	114	45	0	159
95 27200 POS AGR Admin	1,024	41,708	0	42,732
96 27201 POS AGR Agriculture	489	3,797	0	4,286
97 27202 POS AGR Water	18	0	0	18
98 27300 POS RED Admin	364	23,563	0	23,927
99 27301 POS RED Acquisitions	4	0	0	4

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Allocation Summary

Dept:41 20007 BOC BUD Budget

Department	Countywide Budget	Health & Medical	Budget All Other	Total
100 27303 POS RED Dispositions	\$13	\$0	\$0	\$13
101 27400 POS RAF Admin	1,475	94,960	0	96,435
102 27401 POS RAF Bldg Historic Pres	188	8,836	0	9,024
103 27402 POS RAF Fairgrounds	230	9,353	0	9,583
104 27403 POS RAF Grounds	193	7,896	0	8,089
105 27404 POS RAF Proj Mgmt Design	257	110	0	367
106 27405 POS RAF Shop Fleet	10	0	0	10
107 27406 POS RAF Trails	190	9,620	0	9,810
108 27500 POS RMD Admin	2,082	129,708	0	131,790
109 27501 POS RMD Educ and Outreach	34	505	0	539
110 27502 POS RMD Forestry	102	2,224	0	2,326
111 27503 POS RMD Plant Ecology	325	384	0	709
112 27504 POS RMD Resource Protection	22	27	0	48
113 27505 POS RMD Weeds	98	3,133	0	3,231
114 27506 POS RMD Wildlife	18	59	0	77
115 27600 POS RPL Admin	1,252	41,666	0	42,918
116 27601 POS RPL Cultural	0	0	0	0
117 27602 POS RPL GIS	8	522	0	530
118 27603 POS RPL IT	2	0	0	2
119 27604 POS RPL Planning	36	93	0	129
120 27700 POS YOU Admin	571	36,348	0	36,919
121 27800 POS CSU Ext Admin	504	21,194	0	21,698
122 27801 POS CSU Ext 4H	19	0	0	19
123 27802 POS CSU Ext Agriculture	5	0	0	5
124 27803 POS CSU Ext Fam Cons Sci	8	0	0	8
125 27804 POS CSU Ext Hort Commercial	14	647	0	661
126 27805 POS SCU Ext Hort Home	23	739	0	762
127 27806 POS CSU Ext Small Acre Nat R	1	0	0	1
128 28001 SHE OPS Admin	1,648	88,571	0	90,219
129 28002 SHE OPS Patrol	5,895	360,294	0	366,190
130 28003 SHE OPS Detectives	791	51,157	0	51,948
131 28004 SHE OPS Drug Task Force	304	19,096	0	19,399
132 28005 SHE OPS Animal Control	227	11,427	0	11,653
133 28006 SHE OPS Emergency Svcs	681	17,646	0	18,327
134 28007 SHE OPS Fire Mgmt	451	23,383	0	23,834
135 28008 SHE OPS Special Ops	332	21,804	0	22,136
136 28009 SHE OPS Bomb Squad	28	202	0	229
137 28010 SHE OPS SWAT	83	657	0	740
138 28011 SHE OPS K9	134	8,052	0	8,187
139 28012 SHE OPS Civil	541	34,974	0	35,515
140 28013 SHE OPS Court Security	474	30,262	0	30,735

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Allocation Summary

Dept:41 20007 BOC BUD Budget

Department	Countywide Budget	Health & Medical	Budget All Other	Total
141 28014 SHE OPS Reserves	\$1	\$0	\$0	\$1
142 28015 SHE OPS Cadets	1	0	0	1
143 28016 SHE OPS Comm Assistance	68	4,340	0	4,408
144 28017 SHE JAI Admin	4,695	292,149	0	296,844
145 28018 SHE JAI Ops	4,736	295,635	0	300,371
146 28019 SHE JAI Health Svcs	1,199	57,414	0	58,613
147 28020 SHE JAI Transports	852	51,713	0	52,565
148 28021 SHE JAI Alt Sentence	874	30,532	0	31,406
149 28022 SHE OEM Ops	397	21,153	0	21,550
150 28023 SHE OEM IMT	7	337	0	345
151 28024 SHE SUP Communication Ctr	1,903	112,085	0	113,989
152 28025 SHE SUP Computer Sup	263	11,882	0	12,145
153 28026 SHE SUP Computer Sup	420	23,986	0	24,406
154 28027 SHE SUP Records	983	62,621	0	63,604
155 28028 SHE SHA Fleet Maint	269	12,625	0	12,894
156 28029 SHE SHA Training	398	17,068	0	17,466
157 28030 SHE SHA Financial Svcs	126	8,077	0	8,203
158 28031 SHE SHA Personnel	153	8,113	0	8,266
159 28032 SHE OPS Prop and Evidence	86	5,581	0	5,667
160 28033 SHE OPS Forensic Lab	52	2,987	0	3,039
161 28034 SHE JAI Maintenance	132	7,327	0	7,459
162 28035 SHE JAI Inmate Services	678	33,301	0	33,979
163 28037 SHE SHA Admin	360	14,787	0	15,146
164 28038 SHE OPS SRO	180	11,992	0	12,172
165 30001 TRE TOA Admin	560	31,495	0	32,055
166 30101 TRE OPR Accounting	67	4,317	0	4,385
167 30102 TRE OPR Investing Banking	42	2,754	0	2,796
168 30103 TRE OPR Ops	128	7,865	0	7,993
169 31001 TRA TAD Admin	1,291	82,729	0	84,020
170 31002 TRA DIS Disaster Recovery	104	5,854	0	5,958
171 31003 TRA ENG Engineering	507	33,183	0	33,690
172 31004 TRA ENG Traffic	43	2,841	0	2,884
173 31005 TRA ENG Construction Mgmt	156	9,844	0	10,000
174 31006 TRA MMD Multimodal	304	11,469	0	11,772
175 31007 TRA TPL Capital	158	10,244	0	10,401
176 31008 TRA TPL Right of Way	52	3,331	0	3,383
177 31009 TRA TPL Waterways	55	3,549	0	3,604
178 31010 TRA TPL Dev Review	67	4,043	0	4,110
179 31011 TRA TPL Floodplain	219	9,807	0	10,026
181 31013 TRA TRM Road Maintenance	0	0	0	0
182 31015 TRA OPS Operations	82	5,557	0	5,639

Boulder County, CO
Federal 2 CFR Part 200 Cost Allocation Plan

FY2019
9/30/2020

Allocation Summary

Dept:41 20007 BOC BUD Budget

Department	Countywide Budget	Health & Medical	Budget All Other	Total
184 45048 HHS HOU Maint	\$0	\$0	\$0	\$0
185 F111 Road & Bridge Fund	22,630	251,953	0	274,583
186 F112 Social Services Fund	7,666	1,360,906	0	1,368,572
187 F117 Dedicated Resources Fund	14,505	347,149	0	361,654
188 F120 Health & Human Services Fund	6,931	16,025	0	22,957
189 F121 Eldorado Springs LID Fund	88	0	0	88
190 F124 Offender Management Fund	5,327	65,877	0	71,204
191 F126 Parks and Open Space Fund	19,932	123,374	0	143,305
192 F129 Debt Service Fund	813	0	0	813
193 F134 Public Imprv District Fund	85	0	0	85
194 F135 Disaster Recovery Fund	3,157	(8)	0	3,149
195 F141 Capital Expenditure Fund	6,141	86,479	0	92,620
196 F162 Public Health Fund	10,639	555,068	0	565,708
197 F174 Risk Management Fund	16,882	18,187	0	35,068
198 F175 Fleet Services Fund	2,121	50,100	0	52,221
199 F182 General Custodial Fund	0	0	0	0
200 F198 Housing Authority	0	0	0	0
201 F199 Recycling Center Fund	2,995	16,118	0	19,113
Total	\$248,255	\$7,901,587	\$0	\$8,149,842