

MONTEREY COUNTY
COUNTYWIDE COST ALLOCATION PLAN
FOR USE IN THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009

Michael J. Miller, CPA, CISA
Monterey County Auditor-Controller

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009

TABLE OF CONTENTS

INTRODUCTION			SUPPORT SERVICES	
Table of Contents	i	Fleet Management		
Certification of Cost Plan	ii	Schedule 10-1 Explanatory Narrative and Costs for Allocatio	58	
Organization Chart	iii	Schedule 10-2 Functional Analysis	59	
		Schedule 10-3 Allocation of Costs	60	
		Schedule 10-4 Allocation of Costs I	62	
SUMMARIES		Purchasing:		
Exhibit A Cost Exhibit	1	Schedule 11-1 Explanatory Narrative, Costs for Allocation and Functional Analys	64	
Exhibit B Computation of Roll Forwar	3	Schedule 11-2 Allocation of Costs	65	
Exhibit C External Overhead	5	Records Retention Center		
Exhibit D Administrative Management	7	Schedule 12-1 Explanatory Narrative and Costs for Allocatio	67	
Exhibit E Support Services	9	Schedule 12-2 Allocation of Costs	68	
Exhibit F Other Service Departments	11	Facilities and Facilities Projects Management		
Exhibit G Allocations Between Service Department	13	Schedule 13-1 Explanatory Narrative and Costs for Allocatio	69	
		Schedule 13-2 Functional Analysis	70	
		Schedule 13-3 Allowable Costs of County Buildings	71	
		Schedule 13-4 Allocation of Costs	75	
		Schedule 13-5 Allocation of Costs I	82	
		Schedule 13-6 Allocation of Costs III	84	
		Capital Projects Management		
		Schedule 14-1 Explanatory Narrative and Costs for Allocatio	86	
		Schedule 14-2 Allowable Costs of County Buildings	87	
		Schedule 14-3 Allocation of Costs	88	
		Printing Services:		
		Schedule 15-1 Explanatory Narrative and Costs for Allocatio	90	
		Schedule 15-2 Allocation of Costs	91	
		Resource Management Agency		
		Schedule 16-1 Explanatory Narrative and Costs for Allocatio	93	
		Schedule 16-2 Allocation of Costs	94	
		OTHER SERVICE DEPARTMENTS		
		Auditor-Controller:		
		Schedule 17-1 Explanatory Narrative and Costs for Allocatio	95	
		Schedule 17-2 Functional Analysis of Costs	97	
		Schedule 17-3 Allocation of Costs	98	
		Schedule 17-4 Allocation of Costs I	100	
		Schedule 17-5 Allocation of Costs III	102	
		Enterprise Resource Project		
		Schedule 18-1 Explanatory Narrative and Costs for Allocatio	104	
		Schedule 18-2 Allocation of Costs	105	
		Treasurer-Tax Collector		
		Schedule 19-1 Explanatory Narrative, Costs for Allocation and Functional Analys	107	
		Schedule 19-2 Allocation of Costs	108	
		Revenue Division		
		Schedule 20-1 Explanatory Narrative and Costs for Allocatio	110	
		Schedule 20-2 Allocation of Costs	111	
		County Counsel:		
		Schedule 21-1 Explanatory Narrative and Costs for Allocatio	112	
		Schedule 21-2 Allocation of Costs	113	
		Emergency Communications:		
		Schedule 22-1 Explanatory Narrative and Costs for Allocatio	115	
		Schedule 22-2 Functional Analysis of Costs	116	
		Schedule 22-3 Allocation of Costs	117	
		ALLOCATION BASES		
				118

MONTEREY COUNTY



AUDITOR - CONTROLLER

(831) 755-5040 • FAX (831) 755-5098 • P.O. BOX 390 • SALINAS, CALIFORNIA 93902

MICHAEL J. MILLER, CPA, CISA
AUDITOR-CONTROLLER

ALFRED R. FRIEDRICH, CGFM
ASSISTANT AUDITOR-CONTROLLER

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009

CERTIFICATION OF COUNTYWIDE COST ALLOCATION PLAN

I hereby certify, as the responsible official of Monterey County, California, that the information contained in this Central Service Cost Allocation Plan for the fiscal year ended June 30, 2011 is correct and was prepared in accordance with the policies and procedures contained in Federal Management Circular A-87, "Cost Principles for State and Local Governments".

I further certify that; (1) the costs contained herein were incurred by and are legal obligations of Monterey County and are allowable under the governing cost principles; (2) the same costs that have been treated as indirect costs have not been claimed as direct costs; (3) similar types of costs have been accorded consistent accounting treatment regardless of the source of funds; and (4) the information provided by the County which was used as a basis for acceptance of the amounts agreed to herein was not subsequently found to be materially inaccurate.

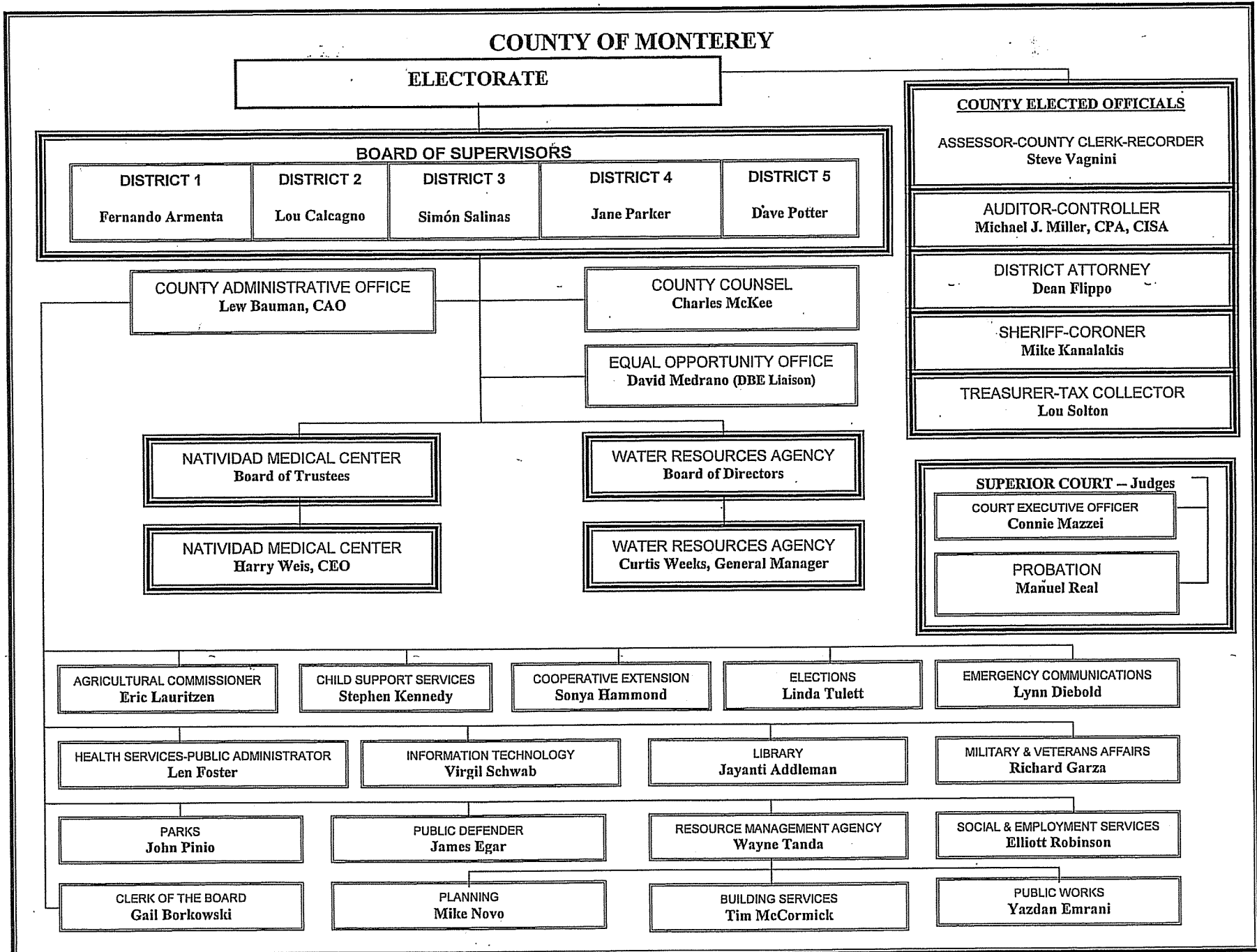
June 8, 2010

A handwritten signature in black ink, reading "Michael J. Miller". The signature is written in a cursive style.

Michael J. Miller, CPA, CISA
Auditor-Controller

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009



COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009

COST EXHIBIT

	External Overheads	Administrative Management	Support Services	Other Service Departments	Total Net Allocation	Roll Forward	Adjustments	Other Adjustments	Total Allocation
OPERATING DEPARTMENTS									
Board of Supervisors	\$ 98,330	\$ 37,766	\$ 174,544	\$ 183,365	\$ 494,005	\$ 18,114	\$ 598	\$ -	\$ 512,717
Clerk of Board of Supervisors	588	5,754	2,307	11,246	19,895	-	32	-	19,927
Assessor	81,048	99,609	154,042	157,101	491,800	70,769	163	-	562,732
Elections	66,508	32,387	38,785	27,069	164,749	(112,460)	51	-	52,340
Fort Ord	1	32	1,553	199	1,785	(11,194)	-	-	(9,409)
Grand Jury	4	161	4,512	19	4,696	(4,462)	-	-	234
District Attorney	262,441	240,557	323,558	304,510	1,131,066	58,627	187	-	1,189,880
Child Support Services	19,445	174,114	45,088	192,132	430,779	(80,835)	142	-	350,086
Public Defender	77,784	87,108	128,915	111,531	405,338	29,153	108	-	434,599
Sheriff	1,008,388	713,788	1,408,116	3,515,717	6,646,010	1,206,371	1,016	-	7,853,397
Sheriff-Task Gang Force	1,136	21,370	7,901	10,968	41,375	16,241	-	-	57,616
Sheriff's Correctional Division	325,925	422,266	1,387,902	367,229	2,503,323	92,310	254	-	2,595,887
Probation	103,282	225,398	123,826	397,508	850,014	(121,434)	258	-	728,838
Juvenile Hall	386,947	242,948	280,544	291,485	1,201,925	197,132	84	-	1,399,141
Agricultural Commissioner	154,259	131,352	128,408	127,882	541,901	(99,131)	283	-	443,053
Produce Inspection	2,527	12,905	2,093	15,332	32,857	(13,310)	14	-	19,561
Recorder-County Clerk	158,315	25,386	74,324	66,553	324,578	(19,361)	117	-	305,334
Coroner	39,123	33,174	64,479	16,737	153,513	13,262	5	-	166,780
Planning	97,229	61,234	347,445	570,557	1,076,465	398,203	2,460	-	1,477,128
Housing and Redevelopment	9,924	26,207	163,701	63,820	263,652	153,650	462	-	417,764
Office of Emergency Services	30,525	36,580	35,956	17,811	120,872	(22,093)	56	-	98,835
Animal Control	96,781	43,612	59,388	55,012	254,793	40,304	208	-	295,305
Fish & Game Propagation	3	121	17	677	818	(27)	-	-	791
Building Services	111,765	85,666	421,856	95,532	714,819	(99,891)	98	-	615,026
Public Works	114,790	238,029	1,169,190	508,771	2,030,780	463,862	1,093	-	2,495,735
Health	279,449	263,027	236,609	302,810	1,081,895	160,660	510	-	1,243,065
Primary Health Care	115,701	255,327	105,745	315,606	792,379	(13,835)	185	-	778,729
Environmental Health	90,438	120,289	79,574	152,937	443,238	(18,215)	402	-	425,425
Mental Health	62,403	425,659	113,878	537,455	1,139,395	36,783	693	-	1,176,871
Public Guardian/Administrator	1,936	17,391	9,925	104,261	133,514	120,278	634	-	254,426
Alcohol & Drug Programs	6,298	43,324	12,454	36,227	98,303	3,482	19	-	101,804
Emergency Medical Services	4,271	88,413	8,248	36,715	137,647	66,669	247	-	204,564
California Children's Services	17,796	89,062	18,235	109,654	234,747	1,696	69	-	236,512
Social Services	174,014	1,142,740	544,017	1,717,847	3,578,618	201,536	4,179	-	3,784,333
Community Action Partnership	387	3,815	4,573	7,216	15,991	3,972	-	-	19,963
Military & Veterans' Affairs Office	10,715	8,768	21,402	10,604	51,489	4,222	11	-	55,722
IHSS PA-Administration	676	5,305	1,080	8,008	15,069	(809)	-	-	14,260
Area Agency on Aging	543	4,317	24,064	5,367	34,291	13,076	-	-	47,367
County Library	179,238	179,172	229,842	219,038	807,290	(52)	208	-	807,446
Agricultural Cooperative Extension	17,965	10,622	29,622	13,563	71,772	(107,060)	9	-	(35,279)
Parks	139,757	132,059	152,010	192,854	616,681	111,763	261	-	728,705
Lake San Antonio	6,384	1,714	653	2,464	11,215	0	-	-	11,215
Lake Nacimiento	107,826	11,071	9,861	17,934	146,692	1	-	-	146,693
General Liability Insurance (ISF)	227	7,873	1,633	526,220	535,953	(104,184)	5,504	-	437,273
Workmens' Compensation (ISF)	155	16,761	2,123	3,071	22,110	(161,562)	-	-	(139,452)
Total Operating Departments	\$ 4,463,249	\$ 5,824,234	\$ 8,154,002	\$ 11,428,617	\$ 29,870,102	\$ 2,492,226	\$ 20,625	\$ -	\$ 32,382,953

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009

COST EXHIBIT

	External Overheads	Administrative Management	Support Services	Other Service Departments	Total Net Allocation	Roll Forward	Adjustments	Other Adjustments	Total Allocation
NON-GENERAL COUNTY									
Natividad Medical Center	\$ 163,257	\$ 1,365,385	\$ 257,530	\$ 1,581,874	\$ 3,368,046	\$ (544,855)	\$ 2,168	\$ -	\$ 2,825,358
Office for Employment Training	9,047	88,619	11,581	92,932	202,179	(26,929)	149	-	175,399
Superior Court of CA - Mo Co	612,056	5,194	1,494,728	126,197	2,238,175	(405,286)	(24,845)	-	1,808,044
Water Resources Agency	13,505	110,329	82,770	259,909	466,513	98,769	1,325	-	566,607
LAFCO	-	637	-	6,903	7,540	-	59	-	7,599
All Others (Not Occupied)	221,916	-	24,476	-	246,392	(1,053,628)	-	-	(807,236)
All Others	15,509	561,735	66,607	(220,448)	423,403	(475,648)	520	-	(51,725)
Others (Construction In Progress)	-	-	444,506	-	444,506	(14,776)	-	-	429,730
Total Non-General County	<u>\$ 1,035,290</u>	<u>\$ 2,131,899</u>	<u>\$ 2,382,198</u>	<u>\$ 1,847,367</u>	<u>\$ 7,396,753</u>	<u>\$ (2,422,354)</u>	<u>\$ (20,625)</u>	<u>\$ -</u>	<u>\$ 4,953,775</u>
TOTAL	<u>\$ 5,498,539</u>	<u>\$ 7,956,133</u>	<u>\$ 10,536,200</u>	<u>\$ 13,275,983</u>	<u>\$ 37,266,855</u>	<u>\$ 69,872</u>	<u>\$ (0)</u>	<u>\$ -</u>	<u>\$ 37,336,727</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009

COMPUTATION OF ROLL FORWARD

	Actual 2008-09 Costs per Exhibit A	Estimated 2008-09 Costs per 2008-09 Plan	Unadjusted Roll Forward	Ineligible and/or Departments	Adjusted New Roll Forward
OPERATING DEPARTMENTS					
Board of Supervisors	\$ 494,005	\$ 458,844	\$ 35,161	\$ (17,047)	\$ 18,114
Clerk of Board of Supervisors	19,895	-	19,895	(19,895)	0
Assessor	491,800	363,962	127,838	(57,069)	70,769
Elections	164,749	269,276	(104,527)	(7,933)	(112,460)
Fort Ord	1,785	11,753	(9,968)	(1,226)	(11,194)
Grand Jury	4,696	9,140	(4,444)	(18)	(4,462)
District Attorney	1,131,066	950,642	180,424	(121,797)	58,627
Child Support Services	430,779	403,899	26,880	(107,715)	(80,835)
Public Defender	405,338	327,021	78,317	(49,164)	29,153
Sheriff	6,646,010	5,220,997	1,425,013	(218,642)	1,206,371
Sheriff-Task Gang Force	41,375	18,091	23,284	(7,043)	16,241
Sheriff's Correctional Division	2,503,323	2,209,417	293,906	(201,596)	92,310
Probation	850,014	834,580	15,434	(136,868)	(121,434)
Juvenile Hall	1,201,925	841,738	360,187	(163,055)	197,132
Agricultural Commissioner	541,901	580,257	(38,356)	(60,775)	(99,131)
Produce Inspection	32,857	37,520	(4,663)	(8,647)	(13,310)
Recorder-County Clerk	324,578	329,363	(4,785)	(14,576)	(19,361)
Coroner	153,513	131,090	22,423	(9,161)	13,262
Planning	1,076,465	644,663	431,802	(33,599)	398,203
Housing and Redevelopment Agency	263,652	99,626	164,026	(10,376)	153,650
Office of Emergency Services	120,872	137,777	(16,905)	(5,188)	(22,093)
Animal Control	254,793	192,995	61,798	(21,494)	40,304
Fish & Game Propagation	818	828	(10)	(17)	(27)
Building Services	714,819	759,542	(44,723)	(55,168)	(99,891)
Public Works	2,030,780	1,447,097	583,683	(119,821)	463,862
Health	1,081,895	772,734	309,161	(148,501)	160,660
Primary Health Care	792,379	630,668	161,711	(175,546)	(13,835)
Environmental Health	443,238	390,055	53,183	(71,398)	(18,215)
Mental Health	1,139,395	847,653	291,742	(254,959)	36,783
Public Guardian/Administrator	133,514	1,363	132,151	(11,872)	120,278
Alcohol & Drug Programs	98,303	74,563	23,740	(20,258)	3,482
Emergency Medical Services	137,647	63,319	74,328	(7,659)	66,669
California Children's Services	234,747	171,782	62,965	(61,269)	1,696
Social Services	3,578,618	2,673,721	904,897	(703,361)	201,536
Community Action Partnership	15,991	10,043	5,948	(1,976)	3,972
Military & Veterans' Affairs Office	51,489	33,105	18,384	(14,162)	4,222
IHSS PA-Administration	15,069	12,172	2,897	(3,706)	(809)
Area Agency on Aging	34,291	18,250	16,041	(2,965)	13,076
County Library	807,290	555,449	251,841	(251,893)	(52)
Agricultural Cooperative Extension	71,772	171,173	(99,401)	(7,659)	(107,060)
Parks	616,681	428,331	188,350	(76,587)	111,763
Lake San Antonio	11,215	-	11,215	(11,215)	0
Lake Nacimiento	146,692	-	146,692	(146,691)	1
General Liability Insurance (ISF)	535,953	640,137	(104,184)	-	(104,184)
Workmens' Compensation (ISF)	22,110	183,672	(161,562)	-	(161,562)
Total Operating Departments	\$ 29,870,102	\$ 23,958,308	\$ 5,911,794	\$ (3,419,567)	\$ 2,492,226

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009

COMPUTATION OF ROLL FORWARD

	Actual 2008-09 Costs per Exhibit A	Estimated 2008-09 Costs per 2008-09 Plan	Unadjusted Roll Forward	Ineligible and/or New Departments	Adjusted Roll Forward
NON-GENERAL COUNTY					
Natividad Medical Center	\$ 3,368,046	\$ 3,095,401	\$ 272,645	\$ (817,500)	\$ (544,855)
Office for Employment Training	202,179	178,709	23,470	(50,399)	(26,929)
Superior Court of CA - Mo Co	2,238,175	2,643,461	(405,286)	-	(405,286)
Water Resources Agency	466,513	316,811	149,702	(50,933)	98,769
LAFCO	7,540	-	7,540	(7,540)	-
All Others (Not Occupied)	246,392	1,300,020	(1,053,628)	-	(1,053,628)
All Others	423,403	899,051	(475,648)	-	(475,648)
Others (Construction In Process)	444,506	14,776	429,730	(444,506)	(14,776)
Total Non-General County	<u>\$ 7,396,753</u>	<u>\$ 8,448,229</u>	<u>\$ (1,051,476)</u>	<u>\$ (1,370,878)</u>	<u>\$ (2,422,354)</u>
TOTAL	<u>\$ 37,266,855</u>	<u>\$ 32,406,537</u>	<u>\$ 4,860,318</u>	<u>\$ (4,790,445)</u>	<u>\$ 69,873</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
SUMMARY OF EXTERNAL OVERHEAD ALLOCATIONS

	Building Use Allowance	Equipment Use Allowance	Insurance	Annual County Audit	Total
OPERATING DEPARTMENTS					
Board of Supervisors	\$ 90,136	\$ 614	\$ 7,254	\$ 326	\$ 98,330
Clerk of Board of Supervisors	-	-	534	55	588
Assessor	65,299	4,601	10,507	641	81,048
Elections	-	63,837	2,200	471	66,508
Fort Ord	-	-	-	1	1
Grand Jury	-	-	-	4	4
District Attorney	223,752	9,389	27,300	2,000	262,441
Child Support Services	-	-	18,218	1,227	19,445
Public Defender	68,003	-	8,719	1,061	77,784
Sheriff	277,918	611,947	114,351	4,172	1,008,388
Sheriff-Task Gang Force	-	-	985	151	1,136
Sheriff's Correctional Division	217,575	55,639	48,745	3,967	325,925
Probation	21,940	54,620	24,922	1,800	103,282
Juvenile Hall	263,871	90,050	31,022	2,004	386,947
Agricultural Commissioner	45,965	96,381	11,118	796	154,259
Produce Inspection	462	538	1,446	81	2,527
Recorder-County Clerk	38,059	117,150	2,922	184	158,315
Coroner	31,170	1,750	6,005	197	39,123
Planning	77,616	11,813	7,266	534	97,229
Housing and Redevelopment Agency	7,267	419	1,828	409	9,924
Office of Emergency Services	23,317	5,060	1,944	204	30,525
Animal Control	73,769	-	22,798	214	96,781
Fish & Game Propagation	-	-	-	3	3
Building Services	77,685	23,840	9,591	649	111,765
Public Works	92,461	-	19,921	2,408	114,790
Health	26,547	224,592	26,258	2,050	279,449
Primary Health Care	-	83,887	29,359	2,455	115,701
Environmental Health	8,055	69,044	12,380	960	90,438
Mental Health	15,149	-	43,069	4,185	62,403
Public Guardian/Administrator	-	-	1,806	130	1,936
Alcohol & Drug Programs	2,381	-	3,663	255	6,298
Emergency Medical Services	-	2,678	1,272	321	4,271
California Children's Services	6,424	416	10,178	778	17,796
Social Services	43,374	-	121,673	8,967	174,014
Community Action Partnership	-	-	328	58	387
Military & Veterans' Affairs Office	1,079	8,233	1,332	71	10,715
IHSS PA-Administration	-	-	616	60	676
Area Agency on Aging	-	-	492	50	543
County Library	149,512	10,978	17,915	833	179,238
Agricultural Cooperative Extension	16,264	-	1,637	64	17,965
Parks	57,109	63,176	18,626	846	139,757
Lake San Antonio	571	5,625	164	24	6,384
Lake Nacimiento	809	105,653	1,231	133	107,826
General Liability Insurance (ISF)	-	-	-	227	227
Workmens' Compensation (ISF)	-	-	-	155	155
Total Operating Departments	\$ 2,023,541	\$ 1,721,929	\$ 671,597	\$ 46,182	\$ 4,463,249

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
SUMMARY OF EXTERNAL OVERHEAD ALLOCATIONS

	Building Use Allowance	Equipment Use Allowance	Insurance	Annual County Audit	Total
NON-GENERAL COUNTY					
Natividad Medical Center	\$ -	\$ -	\$ 140,288	\$ 22,969	\$ 163,257
Office for Employment Training	-	-	8,373	674	9,047
Superior Court of CA - Mo Co	612,056	-	-	-	612,056
Water Resources Agency	3,005	-	8,514	1,987	13,505
All Others (Not Occupied)	205,076	-	16,840	-	221,916
All Others	7,281	-	7,465	763	15,509
Total Non-General County	<u>\$ 827,418</u>	<u>\$ -</u>	<u>\$ 181,480</u>	<u>\$ 26,392</u>	<u>\$ 1,035,291</u>
TOTAL	<u>\$ 2,850,960</u>	<u>\$ 1,721,929</u>	<u>\$ 853,077</u>	<u>\$ 72,574</u>	<u>\$ 5,498,539</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
SUMMARY OF ADMINISTRATIVE MANAGEMENT ALLOCATIONS

	Administrative Office	Human Resources & Equal Opportunity Office	Telecom- munications	Information Technology	Risk Management & Benefits Administration	Total
OPERATING DEPARTMENTS						
Board of Supervisors	\$ 12,237	\$ 22,418	\$ (2,801)	\$ 3,841	\$ 2,071	\$ 37,766
Clerk of Board of Supervisors	2,055	2,502	(1,125)	1,931	390	5,754
Assessor	24,057	61,925	(6,079)	12,772	6,933	99,609
Elections	17,668	14,897	(3,573)	2,434	960	32,387
Fort Ord	32	-	-	-	-	32
Grand Jury	161	-	-	-	-	161
District Attorney	75,071	131,049	(11,103)	30,742	14,797	240,557
Child Support Services	46,195	103,931	(13,565)	24,466	13,086	174,114
Public Defender	39,835	35,162	(5,356)	11,494	5,973	87,108
Sheriff	156,583	188,222	269,714	72,707	26,563	713,788
Sheriff-Task Gang Force	5,686	13,850	1,114	-	720	21,370
Sheriff's Correctional Division	148,875	182,147	22,843	43,909	24,492	422,266
Probation	64,484	122,954	(9,733)	31,065	16,628	225,398
Juvenile Hall	75,219	140,076	(6,749)	14,593	19,810	242,948
Agricultural Commissioner	32,463	55,315	17,497	18,693	7,384	131,352
Produce Inspection	3,028	6,359	-	2,467	1,051	12,905
Recorder-County Clerk	6,915	10,211	(2,346)	8,835	1,771	25,386
Coroner	7,392	19,863	3,900	909	1,111	33,174
Planning	20,047	31,220	(3,185)	9,069	4,082	61,234
Housing and Redevelopment Agency	15,365	7,796	(1,419)	3,205	1,261	26,207
Office of Emergency Services	23,255	6,672	1,489	4,534	630	36,580
Animal Control	8,023	15,056	14,180	3,741	2,611	43,612
Fish & Game Propagation	121	-	-	-	-	121
Building Services	24,377	48,249	(7,431)	14,257	6,213	85,666
Public Works	99,527	94,583	10,269	19,093	14,557	238,029
Health	76,961	136,070	(5,605)	37,562	18,039	263,027
Primary Health Care	92,149	134,844	(18,812)	25,746	21,400	255,327
Environmental Health	36,021	64,755	(3,930)	14,769	8,674	120,289
Mental Health	157,058	216,563	(27,064)	48,127	30,975	425,659
Public Guardian/Administrator	4,879	8,754	-	2,437	1,321	17,391
Alcohol & Drug Programs	9,558	30,008	(2,050)	3,346	2,461	43,324
Emergency Medical Services	12,059	5,365	67,054	3,005	930	88,413
California Children's Services	29,196	44,965	(4,523)	11,981	7,444	89,062
Social Services	336,572	603,534	(79,751)	196,934	85,451	1,142,740
Community Action Partnership	2,191	1,384	-	-	240	3,815
Military & Veterans' Affairs Office	2,676	4,153	(759)	1,977	720	8,768
IHSS PA-Administration	2,259	2,596	-	-	450	5,305
Area Agency on Aging	1,880	2,077	-	-	360	4,317
County Library	31,274	103,716	(3,279)	34,494	12,966	179,172
Agricultural Cooperative Extension	2,396	7,669	(1,938)	1,565	930	10,622
Parks	31,744	55,953	26,785	8,273	9,304	132,059
Lake San Antonio	902	692	-	-	120	1,714
Lake Nacimiento	4,978	5,192	-	-	900	11,071
General Liability Insurance (ISF)	23,206	2,185	-	-	(17,517)	7,873
Workmens' Compensation (ISF)	24,221	(25,799)	1,248	-	17,090	16,761
Total Operating Departments	\$ 1,790,851	\$ 2,719,135	\$ 213,919	\$ 724,973	\$ 375,355	\$ 5,824,234

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
SUMMARY OF ADMINISTRATIVE MANAGEMENT ALLOCATIONS

	Administrative Office	Human Resources & Equal Opportunity Office	Telecom- munications	Information Technology	Risk Management & Benefits Administration	Total
NON-GENERAL COUNTY						
Natividad Medical Center	\$ 618,234	\$ 500,511	\$ 13,685	\$ 133,636	\$ 99,318	\$ 1,365,385
Office for Employment Training	25,309	49,971	(8,668)	15,884	6,123	88,619
Superior Court of CA - Mo Co	-	-	-	5,194	-	5,194
Water Resources Agency	28,702	60,443	5,056	10,306	5,823	110,329
LAFCO	-	-	-	637	-	637
All Others	-	-	549,550	12,185	-	561,735
Total Non-General County	<u>\$ 672,245</u>	<u>\$ 610,925</u>	<u>\$ 559,623</u>	<u>\$ 177,842</u>	<u>\$ 111,264</u>	<u>\$ 2,131,899</u>
TOTAL	<u>\$ 2,463,097</u>	<u>\$ 3,330,059</u>	<u>\$ 773,543</u>	<u>\$ 902,815</u>	<u>\$ 486,619</u>	<u>\$ 7,956,133</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
SUMMARY OF SUPPORT SERVICES ALLOCATIONS

	Fleet Management	Purchasing	Records Retention Center	Facilities Management	Capital Projects Management	Printing Services	Resource Mgmt. Agency	Total
OPERATING DEPARTMENTS								
Board of Supervisors	\$ 11	\$ 3,920	\$ 8,679	\$ 160,627	\$ 544	\$ 763	\$ -	\$ 174,544
Clerk of Board of Supervisors	-	817	-	39	-	1,451	-	2,307
Assessor	4,627	4,900	23,082	111,702	502	9,230	-	154,042
Elections	1,674	16,660	17,546	(815)	-	2,928	792	38,785
Fort Ord	-	327	-	-	-	-	1,226	1,553
Grand Jury	-	817	-	17	-	3,678	-	4,512
District Attorney	30,440	9,147	12,151	260,527	-	11,293	-	323,558
Child Support Services	5,199	5,063	28,500	3,362	-	2,963	-	45,088
Public Defender	6,363	5,390	42,011	72,947	-	2,203	-	128,915
Sheriff	271,296	28,094	-	1,083,265	12,563	12,898	-	1,408,116
Sheriff-Task Gang Force	7,248	653	-	-	-	-	-	7,901
Sheriff's Correctional Division	24,523	20,417	-	1,340,843	1,902	217	-	1,387,902
Probation	24,743	13,230	20,079	59,856	14	5,903	-	123,826
Juvenile Hall	38,497	24,337	15,763	175,921	20,546	5,480	-	280,544
Agricultural Commissioner	56,620	16,007	2,299	46,322	3,674	3,487	-	128,408
Produce Inspection	-	653	-	416	-	1,024	-	2,093
Recorder-County Clerk	3	7,350	-	62,097	296	4,577	-	74,324
Coroner	5,612	1,797	-	57,051	-	20	-	64,479
Planning	3,241	5,227	38,458	134,541	666	6,454	158,858	347,445
Housing and Redevelopment Agency	134	25,644	258	12,775	7,246	4,578	113,066	163,701
Office of Emergency Services	3,646	2,940	-	29,145	-	225	-	35,956
Animal Control	13,328	7,350	1,243	35,346	-	2,121	-	59,388
Fish & Game Propagation	-	-	-	17	-	-	-	17
Building Services	23,009	8,004	89,735	135,060	649	2,772	162,628	421,856
Public Works	491,592	47,368	38,610	177,240	15,772	9,977	388,630	1,169,190
Health	12,935	52,431	27,187	83,524	-	60,510	22	236,609
Primary Health Care	-	40,834	24,231	15,502	-	25,177	-	105,745
Environmental Health	32,081	13,720	1,290	12,851	-	19,632	-	79,574
Mental Health	47,713	41,651	-	12,957	-	11,557	-	113,878
Public Guardian/Administrator	2,449	4,083	-	1,000	-	2,392	-	9,925
Alcohol & Drug Programs	-	6,534	-	5,712	-	208	-	12,454
Emergency Medical Services	3,555	2,123	-	188	-	2,382	-	8,248
California Children's Services	124	4,900	8,210	3,603	-	1,398	-	18,235
Social Services	68,149	50,961	633	186,969	-	237,304	-	544,017
Community Action Partnership	-	4,573	-	-	-	-	-	4,573
Military & Veterans' Affairs Office	3,987	1,470	47	15,700	-	198	-	21,402
IHSS PA-Administration	-	980	-	100	-	-	-	1,080
Area Agency on Aging	-	6,697	-	17,328	-	39	-	24,064
County Library	24,876	16,007	798	182,215	-	5,946	-	229,842
Agricultural Cooperative Extension	10,203	2,450	-	13,390	-	3,579	-	29,622
Parks	44,444	34,791	4,527	52,226	-	16,023	-	152,010
Lake San Antonio	-	653	-	-	-	-	-	653
Lake Nacimiento	1,623	7,187	-	-	-	1,051	-	9,861
General Liability Insurance (ISF)	-	1,633	-	-	-	-	-	1,633
Workmens' Compensation (ISF)	-	2,123	-	-	-	-	-	2,123
Total Operating Departments	\$ 1,263,945	\$ 551,918	\$ 405,336	\$ 4,561,569	\$ 64,375	\$ 481,638	\$ 825,222	\$ 8,154,002

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
SUMMARY OF SUPPORT SERVICES ALLOCATIONS

	Fleet Management	Purchasing	Records Retention Center	Facilities Management	Capital Projects Management	Printing Services	Resource Mgmt. Agency	Total
NON-GENERAL COUNTY								
Natividad Medical Center	\$ 6,372	\$ 157,784	\$ 39,455	\$ 39,728	\$ 349	\$ 13,842	\$ -	\$ 257,530
Office for Employment Training	7,243	-	-	481	-	3,856	-	11,581
Superior Court of CA - Mo Co	-	-	-	1,494,689	39	-	-	1,494,728
Water Resources Agency	11,568	51,288	-	9,068	-	10,846	-	82,770
All Others (Not Occupied)	-	-	-	24,454	22	-	-	24,476
All Others	762	-	-	293	-	13,744	-	14,800
Others (Construction in Progress)	-	-	-	-	444,506	-	-	444,506
Others	-	-	-	51,807	-	-	-	51,807
Total Non-General County	<u>\$ 25,945</u>	<u>\$ 209,072</u>	<u>\$ 39,455</u>	<u>\$ 1,620,521</u>	<u>\$ 444,916</u>	<u>\$ 42,289</u>	<u>\$ -</u>	<u>\$ 2,382,198</u>
TOTAL	\$ 1,289,890	\$ 760,990	\$ 444,791	\$ 6,182,090	\$ 509,291	\$ 523,927	\$ 825,222	\$ 10,536,200

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
SUMMARY OF OTHER SERVICE DEPARTMENT ALLOCATIONS

	Auditor- Controller	Enterprise Resource Planning	Treasurer-Tax Collector	Revenue Division	County Counsel	Emergency Communications	Total
OPERATING DEPARTMENTS							
Board of Supervisors	\$ 13,090	\$ 17,047	\$ 947	\$ -	\$ 152,282	\$ -	\$ 183,365
Clerk of Board of Supervisors	2,424	3,212	176	-	5,434	-	11,246
Assessor	73,267	57,069	3,132	-	23,632	-	157,101
Elections	8,918	7,906	435	27	9,784	-	27,069
Fort Ord	156	-	44	-	-	-	199
Grand Jury	19	-	-	-	-	-	19
District Attorney	91,542	121,797	6,686	-	2,419	82,066	304,510
Child Support Services	78,506	107,715	5,911	-	-	-	192,132
Public Defender	38,097	49,164	2,698	1,464	10,991	9,118	111,531
Sheriff	174,566	218,642	12,247	4,592	157,386	2,948,283	3,515,717
Sheriff-Task Gang Force	4,712	5,929	327	-	-	-	10,968
Sheriff's Correctional Division	154,492	201,596	11,066	-	75	-	367,229
Probation	154,050	136,868	16,090	69,881	20,619	-	397,508
Juvenile Hall	119,481	163,055	8,949	-	-	-	291,485
Agricultural Commissioner	44,748	60,775	3,334	-	19,024	-	127,882
Produce Inspection	6,212	8,647	473	-	-	-	15,332
Recorder-County Clerk	33,689	14,576	800	-	17,488	-	66,553
Coroner	7,093	9,141	503	-	-	-	16,737
Planning	25,181	33,599	1,846	-	509,931	-	570,557
Housing and Redevelopment Agency	(618)	10,376	2,397	-	51,665	-	63,820
Office of Emergency Services	4,434	5,188	284	-	7,905	-	17,811
Animal Control	15,516	21,494	1,179	-	16,824	-	55,012
Fish & Game Propagation	586	-	91	-	-	-	677
Building Services	37,559	51,140	2,805	-	4,028	-	95,532
Public Works	118,521	119,821	11,891	-	258,539	-	508,771
Health	109,823	148,479	8,149	-	36,359	-	302,810
Primary Health Care	130,393	176,149	9,667	-	(603)	-	315,606
Environmental Health	52,697	71,398	3,919	-	24,922	-	152,937
Mental Health	191,614	254,959	13,995	-	76,886	-	537,455
Public Guardian/Administrator	9,618	10,870	864	-	82,910	-	104,261
Alcohol & Drug Programs	14,859	20,258	1,110	-	-	-	36,227
Emergency Medical Services	6,706	7,659	430	-	21,920	-	36,715
California Children's Services	45,020	61,269	3,364	-	-	-	109,654
Social Services	512,250	703,361	192,646	7,906	294,841	6,843	1,717,847
Community Action Partnership	4,644	1,976	595	-	-	-	7,216
Military & Veterans' Affairs Office	4,348	5,929	327	-	-	-	10,604
IHSS PA-Administration	3,917	3,706	385	-	-	-	8,008
Area Agency on Aging	2,239	2,965	163	-	-	-	5,367
County Library	102,552	106,727	7,449	-	2,310	-	219,038
Agricultural Cooperative Extension	5,483	7,659	422	-	-	-	13,563
Parks	55,687	76,587	4,203	-	56,378	-	192,854
Lake San Antonio	1,333	988	143	-	-	-	2,464
Lake Nacimiento	9,495	7,412	1,027	-	-	-	17,934
General Liability Insurance (ISF)	2,037	-	161	-	524,022	-	526,220
Workmens' Compensation (ISF)	2,745	-	327	-	-	-	3,071
Total Operating Departments	\$ 2,473,699	\$ 3,093,109	\$ 343,658	\$ 83,870	\$ 2,387,970	\$ 3,046,310	\$ 11,428,617

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
SUMMARY OF OTHER SERVICE DEPARTMENT ALLOCATIONS

	Auditor- Controller	Enterprise Resource Planning	Treasurer-Tax Collector	Revenue Division	County Counsel	Emergency Communications	Total
NON-GENERAL COUNTY							
Natividad Medical Center	\$ 598,966	\$ 817,500	\$ 44,037	\$ 7,141	\$ 114,230	\$ -	\$ 1,581,874
Office for Employment Training	25,239	50,399	11,414	-	5,880	-	92,932
Superior Court of CA - Mo Co	-	-	-	106,545	19,651	-	126,197
Water Resources Agency	79,798	47,928	7,985	-	124,197	-	259,909
LAFCO	-	-	-	-	6,903	-	6,903
All Others	3,148	-	984	6,376	56,224	(287,180)	(220,448)
Total Non-General County	<u>\$ 707,152</u>	<u>\$ 915,827</u>	<u>\$ 64,420</u>	<u>\$ 120,062</u>	<u>\$ 327,085</u>	<u>\$ (287,180)</u>	<u>\$ 1,847,366</u>
TOTAL	\$ 3,180,851	\$ 4,008,936	\$ 408,078	\$ 203,932	\$ 2,715,055	\$ 2,759,130	\$ 13,275,983

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009

SUMMARY OF ALLOCATIONS BETWEEN SERVICE DEPARTMENTS

	County Administrative Office	Human Resources & Equal Opportunity Office	Telecom- munications	Information Technology	Risk Management and Benefits Administration	Fleet Management	Subtotal Allocations from these Departments	Total Allocations from these Departments
	5	6	7	8	9	10		
See these schedules for details:								
Administrative Management:								
County Administrative Office	\$ 15,592	\$ 60,919	\$ 86,873	\$ 56,446	\$ 24,262	\$ 21,518	\$ 265,610	\$ 913,392
Human Resources & Equal Opportunity Office	18,343	22,946	18,255	69,290	31,624	12,605	173,063	608,722
Telecommunications	(5,435)	(4,168)	-	(56,347)	(1,706)	(1,577)	(69,233)	158,222
Information Technology	5,926	5,916	26,228	-	2,196	2,507	42,773	100,684
Risk Management & Benefits Administration	2,936	3,548	2,799	9,659	1,152	2,168	22,262	78,025
Support Services:								
Fleet Management	-	10	5,873	10,670	1	-	16,554	41,950
Purchasing	5,118	5,118	14,644	32,700	2,133	19,335	79,048	157,309
Records Retention Center	14,118	1,377	-	-	11,911	1,683	29,089	77,323
Facilities & Projects Management	103,081	64,767	54,481	43,932	5,372	87,897	359,530	1,408,346
Capital Projects Management	462	197	5	118	24	13	819	4,865
Printing Services	2,370	1,691	574	3,107	143	2,358	10,243	39,714
Resource Management Agency	-	-	-	-	-	111,370	111,370	291,468
Other Service Departments:								
Auditor-Controller	15,621	28,197	15,338	42,461	11,925	12,510	126,052	1,253,189
Enterprise Resource Project	19,257	18,717	18,357	63,349	7,559	14,217	141,456	350,038
Treasurer-Tax Collector	1,305	1,255	1,232	4,248	1,590	953	10,583	233,951
Revenue Division	-	-	-	-	-	14,518	14,518	17,797
County Counsel	59,198	58,591	-	22,788	23,486	3,350	167,413	265,242
Total Service Departments	\$ 257,892	\$ 269,081	\$ 244,659	\$ 302,421	\$ 121,672	\$ 305,425	\$ 1,501,150	\$ 6,000,237
Allocations to Unallowable Functions	(31,203)	(2,351)	-	-	-	-	(33,554)	(358,145)
TOTAL FIRST ALLOCATIONS TO THESE DEPARTMENTS	\$ 226,689	\$ 266,730	\$ 244,659	\$ 302,421	\$ 121,672	\$ 305,425	\$ 1,467,596	\$ 5,642,092

* Based on the ratio of allowable to unallowable salaries in each department.
Refer to functional analysis or budgets for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009

SUMMARY OF ALLOCATIONS BETWEEN SERVICE DEPARTMENTS

	Purchasing 11	Records Retention Center 12	Facilities and Projects Management 13	Capital Projects Management 14	Printing Services 15	Resource Mgmt. Agency 16	Subtotal Allocations from these Departments
See these schedules for details:	11	12	13	14	15	16	
Administrative Management:							
County Administrative Office	\$ 3,767	\$ 1,896	\$ 35,104	\$ 3,962	\$ 4,091	\$ 27,655	\$ 76,475
Human Resources & Equal Opportunity Office	13,229	5,511	20,583	3,989	3,191	37,132	83,635
Telecommunications	(1,385)	(469)	(3,329)	(2,129)	(830)	(5,399)	(13,541)
Information Technology	1,525	1,288	2,999	888	1,017	5,050	12,767
Risk Management & Benefits Administration	878	741	3,540	686	549	4,116	10,510
Support Services:							
Fleet Management	353	1,074	22,505	-	-	1,201	25,133
Purchasing	2,275	1,706	25,022	6,824	2,843	4,692	43,362
Records Retention Center	3,344	-	2,535	-	721	-	6,600
Facilities & Projects Management	41,829	9,218	407,371	4,104	171,544	35,651	669,717
Capital Projects Management	29	40	238	2,087	-	160	2,554
Printing Services	2,773	481	2,227	624	-	4,249	10,354
Resource Management Agency	-	-	112,212	67,886	-	-	180,098
Other Service Departments:							
Auditor-Controller	4,558	3,708	24,667	11,015	3,026	21,118	68,092
Enterprise Resource Project	5,759	4,859	23,216	4,499	3,599	26,995	68,927
Treasurer-Tax Collector	387	325	2,332	1,646	241	1,810	6,741
Revenue Division	-	-	-	-	-	-	-
County Counsel	19,290	-	5,885	10,604	-	-	35,779
Total Service Departments	<u>\$ 98,611</u>	<u>\$ 30,378</u>	<u>\$ 687,107</u>	<u>\$ 116,685</u>	<u>\$ 189,992</u>	<u>\$ 164,430</u>	<u>\$ 1,287,203</u>
Allocations to Unallowable Functions	-	-	-	-	-	-	-
TOTAL FIRST ALLOCATIONS TO THESE DEPARTMENTS	<u>\$ 98,611</u>	<u>\$ 30,378</u>	<u>\$ 687,107</u>	<u>\$ 116,685</u>	<u>\$ 189,992</u>	<u>\$ 164,430</u>	<u>\$ 1,287,203</u>

* Based on the ratio of allowable to unallowable salaries in each department.
Refer to functional analysis or budgets for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009

SUMMARY OF ALLOCATIONS BETWEEN SERVICE DEPARTMENTS

	Auditor- Controller 17	Enterprise Resource Planning 18	Treasurer-Tax Collector 19	Revenue Division 20	County Counsel 21	Emergency Communications 22	Subtotal Allocations from these Departments
See these schedules for details:							
Administrative Management:							
County Administrative Office	\$ 24,708	\$ 471,942	\$ 11,324	\$ 9,177	\$ 19,894	\$ 34,262	\$ 571,307
Human Resources & Equal Opportunity Office	45,485	131,463	20,019	19,398	80,609	55,050	352,024
Telecommunications	(7,254)	(5,231)	(4,676)	(5,808)	(4,838)	268,803	240,996
Information Technology	5,678	5,679	2,817	3,802	4,739	22,429	45,144
Risk Management & Benefits Administration	5,433	23,959	2,250	2,387	3,211	8,013	45,253
Support Services:							
Fleet Management	2	-	239	-	22	-	263
Purchasing	4,265	8,597	8,815	4,407	2,986	5,829	34,899
Records Retention Center	19,997	-	-	6,382	15,255	-	41,634
Facilities & Projects Management	97,864	2,768	93,069	19,993	124,672	40,733	379,099
Capital Projects Management	435	-	411	89	557	-	1,492
Printing Services	11,732	631	5,280	604	449	421	19,117
Resource Management Agency	-	-	-	-	-	-	-
Other Service Departments:							
Auditor-Controller	520,090	433,753	12,226	12,270	39,160	41,546	1,059,045
Enterprise Resource Project	35,634	-	14,757	15,657	21,056	52,551	139,655
Treasurer-Tax Collector	92,349	775	987	117,583	1,412	3,521	216,627
Revenue Division	-	-	3,279	-	-	-	3,279
County Counsel	14,953	14,257	23,683	1,095	-	8,062	62,050
Total Service Departments	\$ 871,371	\$ 1,088,593	\$ 194,480	\$ 207,036	\$ 309,184	\$ 541,220	\$ 3,211,884
Allocations to Unallowable Functions	(151,373)	-	(149,378)	-	-	(23,840)	(324,591)
TOTAL FIRST ALLOCATIONS TO THESE DEPARTMENTS	\$ 719,998	\$ 1,088,593	\$ 45,102	\$ 207,036	\$ 309,184	\$ 517,380	\$ 2,887,293

* Based on the ratio of allowable to unallowable salaries in each department.
Refer to functional analysis or budgets for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009

BUILDING USE ALLOWANCE

Explanatory Narrative

Building use allowance is generally calculated for each County building at two percent of building cost (defined as acquisition cost plus the cost of subsequent improvements, less any construction funds received from other governmental agencies). In those few cases where this method is not appropriate, footnotes have been provided on Schedule 1-3 to explain the alternate approaches taken.

The total use allowance for each building is allocated among the County departments or other agencies based on the square footage occupied. The total allocation for each department is the sum of the individual allocation of each department's locations plus the cost of any fixtures or movable modifications installed specifically for the department.

The Department of Social Services rents additional office space at several locations throughout the County. Although these expenditures are claimed directly and not subject to allocation, details regarding these offices are provided below:

Department	Lessor	Address	Square Footage	Monthly Rent
DSES Welfare	Quadrangle Management	1000 South Main Street, Salinas, CA 93901	79,412	\$ 156,829
DSES CalWorks	Caputo Associates	713 La Guardia Street, Salinas, CA 93905	28,224	32,717
DSES Warehouse	West Market Center Management	815 B West Market Street, Salinas, CA 93901	27,400	12,323
DSES Children's Services	City of Seaside Redevelopment Agency	1281 Broadway Avenue, Seaside, CA 93955	4,016	4,779
DSES CalWorks Benefits & Employment	Nino Family Limited Partnership	116-118 Broadway, King City, CA 93930	15,695	22,860
DSES CWES	King City Town Square LLC	200 Broadway Street #62, King City, CA 93930	4,332	6,625

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
BUILDING USE ALLOWANCE

Allowable Costs of County Buildings

	Acquisition Cost	Improvement Cost FY 2008-09	Total Cost	Grant Funds	Net County Funds	Allocate Parking Facility & Electrical Service	Eliminate Construction in Progress	Total Allowable Costs
010 Old Courthouse	\$ 2,117,652	\$ -	\$ 2,117,652	\$ (202,500)	\$ 1,915,152	\$ 136,427	\$ -	\$ 2,051,579
010A Old Courthouse EW - Renovation	-	884	884	-	884	-	(884)	-
015 Old Courthouse - West Wing	5,436,307	-	5,436,307	-	5,436,307	309,497	-	5,745,804
015A Old Courthouse WW - Renovation	-	2,079	2,079	-	2,079	-	(2,079)	-
020 New Courthouse	37,773,764	21,591,427	59,365,191	(194,410)	59,170,781	604,905	(50,714,611)	9,061,074
020A New Courthouse - Holding Cells	1,974,328	-	1,974,328	-	1,974,328	-	-	1,974,328
025 MGC New Administration Bldg.	37,852,503	16,154	37,868,657	-	37,868,657	-	-	37,868,657
025A MGC Assessor/Clerk Recorder Renov	-	476,374	476,374	-	476,374	-	-	476,374
030 Old Jail	1,197,509	-	1,197,509	-	1,197,509	163,679	-	1,361,188
030A Old Jail - Renovation	177,246	1,727	178,973	-	178,973	-	(178,973)	-
030B Salinas Parking Facility	196,435	-	196,435	-	196,435	(196,435)	-	-
030C Salinas CH Complex - Electrical	1,336,114	-	1,336,114	-	1,336,114	(1,336,114)	-	-
040 Sheriff's Administration	68,178	-	68,178	(68,178)	-	-	-	-
041 Felony courtrooms 1, 2, & 3 M#1	1,737,564	-	1,737,564	-	1,737,564	57,702	-	1,795,266
042 District Attorney M#2	813,900	-	813,900	-	813,900	53,292	-	867,192
043 Former CAO's - Various ^{M#3}	2,086,260	-	2,086,260	-	2,086,260	108,489	-	2,194,749
044 Public Defender M#4	745,801	-	745,801	-	745,801	52,986	-	798,787
045 Misdemeanor Courts 6 & 7 M#5	1,839,821	-	1,839,821	-	1,839,821	45,574	-	1,885,395
050 Juvenile Hall	6,948,171	183,868	7,132,038	(435,167)	6,696,871	-	-	6,696,871
051 Probation Youth Center	5,369,806	-	5,369,806	(1,269,762)	4,100,044	-	-	4,100,044
052 Probation Youth Center - School	415,050	1,416,798	1,831,848	-	1,831,848	-	-	1,831,848
060 Health Administration	1,692,719	-	1,692,719	-	1,692,719	-	-	1,692,719
060A Health Administration - New Building	6,015,733	14,137,685	20,153,417	-	20,153,417	-	(20,153,417)	-
065 Health Center, Public Health	1,022,221	-	1,022,221	(419,288)	602,933	-	-	602,933
070 Emergency Communications - ss	5,264,970	-	5,264,970	(2,553,809)	2,711,161	-	-	2,711,161
076 Pajaro Community Center	452,021	-	452,021	(191,000)	261,021	-	-	261,021
080 Retention Center Bldg. 800	400,949	-	400,949	-	400,949	-	-	400,949
080B Retention Center - Renov	-	3,730	3,730	-	3,730	-	(3,730)	-
085 Leadership Institute	10,071	-	10,071	-	10,071	-	-	10,071
090 Contracts & Purchasing - Surplus	75,911	-	75,911	-	75,911	-	-	75,911
100 Adult Rehabilitation Facility	2,351,288	66,721	2,418,009	-	2,418,009	-	-	2,418,009
110 Natividad Boys Ranch	564,769	-	564,769	-	564,769	-	-	564,769
130 Printing Services & Mail Operations	112,952	-	112,952	-	112,952	-	-	112,952
141 Library - Administration Office	134,890	-	134,890	-	134,890	-	-	134,890
150 Agricultural Services Facility - S	3,110,287	-	3,110,287	-	3,110,287	-	-	3,110,287
150A Agricultural Services Renov - S	-	297,695	297,695	-	297,695	-	(297,695)	-
151 Agricultural Services Facility - KC	24,257	-	24,257	-	24,257	-	-	24,257
160 Public Works - Various	617,152	-	617,152	-	617,152	-	-	617,152
170 Public Works Facility	1,133,220	-	1,133,220	(936,422)	196,798	-	-	196,798
190 Probation Headquarters	984,773	1,058	985,831	-	985,831	-	-	985,831
200 Monterey Courthouse	2,950,209	28,608	2,978,817	(51,888)	2,926,929	213,118	-	3,140,047
200A Monterey Courthouse	16,125	-	16,125	-	16,125	-	-	16,125
200B Monterey Courthouse	39,674	-	39,674	-	39,674	-	-	39,674
200C Monterey Courthouse	17,126	-	17,126	-	17,126	-	-	17,126
210 Monterey Courthouse Annex	582,867	-	582,867	(94,273)	488,594	90,059	-	578,653
260 Castro Plaza Library	8,430,684	-	8,430,684	-	8,430,684	-	-	8,430,684

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
BUILDING USE ALLOWANCE

Allowable Costs of County Buildings

	Acquisition Cost	Improvement Cost FY 2008-09	Total Cost	Grant Funds	Net County Funds	Allocate Parking Facility & & Electrical Service	Eliminate Construction in Progress	Total Allowable Costs
290 Monterey Parking Facility	\$ 303,177	\$ -	\$ 303,177	\$ -	\$ 303,177	\$ (303,177)	\$ -	\$ -
300 King City Courthouse	1,116,433	-	1,116,433	-	1,116,433	-	-	1,116,433
320 Marina Courthouse	3,028,256	-	3,028,256	-	3,028,256	-	-	3,028,256
350 Social Services Center	939,792	-	939,792	-	939,792	-	-	939,792
360 Adult Detention Center (New Jail)	25,768,157	43,829	25,811,986	(17,351,241)	8,460,745	-	-	8,460,745
360A Adult Detention Center - Expansion	-	836,379	836,379	-	836,379	-	(836,379)	-
370 Information Technology	2,869,453	232,435	3,101,888	(10,229)	3,091,659	-	-	3,091,659
375 Greenfield Branch Library	1,203,035	-	1,203,035	(985,695)	217,340	-	-	217,340
390 Fleet Management	1,090,350	-	1,090,350	-	1,090,350	-	-	1,090,350
391 General Services - Storage	246,656	-	246,656	-	246,656	-	-	246,656
391A Public Works - Bldg. B	79,889	-	79,889	-	79,889	-	-	79,889
392 General Services Facility	740,690	-	740,690	-	740,690	-	-	740,690
392C General Services Facility - 1069	11,461	-	11,461	-	11,461	-	-	11,461
393 Environmental Services-Bldg.D	500,835	-	500,835	-	500,835	-	-	500,835
393A Public Works - Env. Services-Bldg.D	90,070	-	90,070	-	90,070	-	-	90,070
396 Parks	802,809	-	802,809	-	802,809	-	-	802,809
398 Fleet Management	36,786	-	36,786	-	36,786	-	-	36,786
398A Fleet Management - Fuel Garage	13,822	-	13,822	-	13,822	-	-	13,822
398B Fleet Management - Fuel Island	-	72,638	72,638	-	72,638	-	-	72,638
410A Public Safety Building - Admin	12,180,072	203,803	12,383,876	-	12,383,876	-	-	12,383,876
420 Family Emergency Shelter	268,979	-	268,979	-	268,979	-	-	268,979
426 Telecommunication's Tower - 522 N S	52,128	298,152	350,280	-	350,280	-	-	350,280
436 Lake San Antonio	-	28,544	28,544	-	28,544	-	-	28,544
436A Lake Nacimiento Admin. Office	-	40,466	40,466	-	40,466	-	-	40,466
437 Laguna Seca Recreational Park	1,972,111	80,553	2,052,664	-	2,052,664	-	-	2,052,664
455 Animal Shelter (160 Hitchcock)	3,688,446	-	3,688,446	-	3,688,446	-	-	3,688,446
460 Old CID Building - Fort Ord	1,186,648	-	1,186,648	-	1,186,648	-	-	1,186,648
873 King City Health Facility	225,000	-	225,000	-	225,000	-	-	225,000
881 Telecommunication's Tower - Mt. Toro	-	13,921	13,921	-	13,921	-	-	13,921
001 New Parking Lot - W. Alisal & Cayuga Streets	429,225	46,246	475,472	-	475,472	-	(475,472)	-
4937 New Parking Lot - Laurel	429,375	-	429,375	-	429,375	-	-	429,375
003 New Juvenile Hall	49,279	-	49,279	-	49,279	-	(49,279)	-
Total	\$ 203,414,210	\$ 40,121,774	\$ 243,535,985	\$ (24,763,862)	\$ 218,772,123	\$ -	\$ (72,712,520)	\$ 146,059,603

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009

BUILDING USE ALLOWANCE

Computation of Building Use Allowance per Square Foot

Building Number and Name	Address	Method of Acquisition	Date Acquired	Square Feet Allocated	2% USE ALLOWANCE per Sq Foot	Total	
010	Old Courthouse - East Wing	240 Church Street, Salinas, 93901	Construction	1936	22,272	1.842294 \$	41,032
015	Old Courthouse - West Wing	240 Church Street, Salinas, 93901	Construction	1936	50,526	2.274395	114,916
020	New Courthouse - North Wing	240 Church Street, Salinas, 93901	Construction	1968	98,752	1.835117	181,221
020A	New Courthouse - NW Holding Cells	240 Church Street, Salinas, 93901	Construction	1968	*	#N/A	39,487
025	MGC New Administration Building	168 West Alisal Street, Salinas, 93901	Construction	2005	130,805	5.790093	757,373
025A	MGC Assessor/Clerk Recorder Renov	168 West Alisal Street, Salinas, 93901	Construction	2005	16,053	0.593501	9,527
030	Old Jail	142 West Alisal Street, Salinas, 93901	Construction	1962	26,721	1.018815	27,224
030A	Old Jail - Renovation	142 West Alisal Street, Salinas, 93901	Construction	1962	*	#N/A	-
030B	Salinas Parking Facility	142 West Alisal Street, Salinas, 93901	Lease		*	#N/A	-
030C	Salinas CH Complex - Electrical	142 West Alisal Street, Salinas, 93901	Construction	2002	*	#N/A	-
040	Sheriff's Administration	154 West Alisal Street, Salinas, 93901	Construction	1950	*	#N/A	-
041	Felony Courtrooms 1, 2, & 3 M#1	230 Church St. Building #1	Construction	2002	9,420	15.881689	149,606
042	District Attorney M# 2	230 Church St. Building #2	Construction	2002	8,700	8.306435	72,266
043	District Attorney - Various M#3	230 Church St. Building #3	Construction	2002	17,711	10.326674	182,896
044	Public Defender M#4	111 West Alisal St., Salinas, CA 93901	Construction	2002	8,650	7.695438	66,566
045	Misdemeanor Courts 6 & 7 M#5	105 West Alisal St., Salinas, CA 93901	Construction	2002	7,440	21.117772	157,116
050	Juvenile Hall	1420 Natividad Road, Salinas, 93906	Construction	1960	*	#N/A	133,937
051	Juvenile - Youth Center	970 Circle Drive, Salinas, 93906	Construction	1997	*	#N/A	82,001
052	Juvenile - Youth Center (School)	970 Circle Drive, Salinas, 93906	Construction	2008	*	#N/A	36,637
060	Health - Administration	1270 Natividad Road, Salinas, 93906	Construction	1975	25,454	1.330022	33,854
060A	New Health - Administration	1270 Natividad Road, Salinas, 93906	Construction	1975	*	#N/A	-
065	Health Center - Public Health	1270 Natividad Road, Salinas, 93906	Construction	1962	14,631	0.824186	12,059
070	Emergency Communications - SS	1322 Natividad Road, Salinas, 93906	Construction	1967	13,990	3.875856	54,223
076	Pajaro Community Center	29 - A Bishop Street, Pajaro, 95076	Construction	1989	3,385	#N/A	5,220
080	Retention Center Bldg. 800	1330 Natividad Road, Bldg 800, Salinas, 93906	Construction	1954	3,530	#N/A	8,019
080B	Retention Center - Renov	1330 Natividad Road, Salinas, 93906	Construction	1954	3,530	#N/A	-
085	Leadership Institute	1330 Natividad Road, Bldg 840, Salinas, 93906	Construction	1954	*	#N/A	201
090	Contracts & Purchasing - Surplus	1352 Natividad Road, Salinas, 93906	Construction	1950	16,460	0.092237	1,518
100	Adult Rehabilitation Facility	1410 Natividad Road, Salinas, 93906	Construction	1971	*	#N/A	48,360
110	Natividad Boys Ranch	700 Old Stage Road, Salinas, 93906	Purchase	1957	22,483	0.502396	11,295
130	Printing Services & Mail Operations	1220 Natividad Road, Salinas, 93906	Construction	1959	*	#N/A	2,259
141	Library - Administration Office	26 Central Avenue, Salinas, 93901	Purchase	1951	*	#N/A	2,698
150	Agricultural Commissioner	1428 Abbott Street, Salinas, 93901	Construction	1995	34,227	1.817446	62,206
150A	Agricultural Commissioner Renov	1428 Abbott Street, Salinas, 93901	Construction	1995	34,227	-	-
151	Agricultural Commissioner	522 North 2nd Street, King City, 93930	Construction	1965	*	#N/A	485
160	Public Works	312 East Alisal Street, Salinas, 93901	Purchase	1965	*	#N/A	12,343
170	Public Works Facility	855 East Laurel Drive, Salinas, 93905	Construction	1978	*	#N/A	3,936
190	Probation Headquarters	1422 Natividad Road, Salinas, 93906	Construction	1973	*	#N/A	19,717
200	Monterey Courthouse	1200 Aguajito Road, Monterey, 93940	Construction	1971	57,291	1.096175	62,801
200A	Monterey Courthouse	1200 Aguajito Road, Monterey, 93940	Construction	1971	*	#N/A	323
200B	Monterey Courthouse	1200 Aguajito Road, Monterey, 93940	Construction	1971	*	#N/A	793
200C	Monterey Courthouse	1200 Aguajito Road, Monterey, 93940	Construction	1971	*	#N/A	343
210	Monterey Courthouse Annex	1200 Aguajito Road, Monterey, 93940	Construction	1966	24,210	0.478028	11,573
260	Castro Plaza Library	11140 Speegle Street, Castroville, 95012	Construction	2008	12,850	13.121687	168,614
290	Monterey Parking Facility	1200 Aguajito Road, Monterey, 93940	Construction	1966	*	#N/A	-
300	King City Courthouse	250 Franciscan Way, King City, 93930	Construction	1974	12,505	1.785579	22,329

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
BUILDING USE ALLOWANCE

Computation of Building Use Allowance per Square Foot

Building Number and Name	Address	Method of Acquisition	Date Acquired	Square Feet Allocated	2% USE ALLOWANCE per Sq Foot	Total
320 Marina Courthouse	3180 Del Monte Boulevard, Marina, 93933	Construction	1998	14,367	4.215572 \$	60,565
350 Social Services Center	1281 Broadway Avenue, Seaside, 93955	Construction	1975	*	#N/A	18,796
360 Adult Detention Center (New Jail)	1410 Natividad Road, Salinas, 93906	Construction	1978	*	#N/A	169,215
370 Information Technology Facility	1590 Moffet Street, Salinas, 93905	Purchase	1991	31,980	1.933495	61,833
375 Greenfield Library	315 El Camino Real, Greenfield, 93927	Construction	1995	*	#N/A	4,347
390 Fleet Management	855 East Laurel Drive, Building A, Salinas, 93906	Construction	1978	12,157	1.793781	21,807
391 General Services - Storage	855 East Laurel Drive, Bldg. B, Salinas	Construction	19xx	12,100	0.407696	4,933
391A Public Works - Bldg B	855 East Laurel Drive, Bldg. B, Salinas	Construction	19xx	*	#N/A	1,598
392 General Services Facility	855 East Laurel Drive, Bldg. C, Salinas, 93905	Construction	1977	20,100	0.737005	14,814
392C General Services Facility 1069	855 East Laurel Drive, Bldg. C, Salinas, 93905	Construction	1977	*	#N/A	229
393 Environmental Services - Bldg. D	855 East Laurel Drive, Bldg. D, Salinas, 93905	Construction	1977	14,400	0.695604	10,017
393A Public Works - Env. Services-Bldg.D	855 East Laurel Drive, Bldg. D, Salinas, 93905	Construction	1977	4,320	0.416991	1,801
396 Parks Offices	855 East Laurel Drive, Building G, Salinas, 93906	Construction	1982	7,200	2.230025	16,056
398 Fleet Management	855 East Laurel Drive, Salinas, 93906	Construction	1978	*	#N/A	736
398A Fleet Management - Fuel Garage	855 East Laurel Drive, Salinas, 93906	Construction	1978	*	#N/A	276
398B Fleet Management - Fuel Island	855 East Laurel Drive, Salinas, 93906	Construction	1978	*	#N/A	1,453
410A Public Safety Building - Admin	1414 Natividad Road, Salinas, 93906	Construction	1987	85,125	2.909574	247,678
420 Family Emergency Shelter	1332 Natividad Road, Salinas, 93906	Construction	1981	*	#N/A	5,380
426 Telecommunication's Tower	522 North Street, King City 93930	Construction	2008	*	#N/A	7,006
436 Lake San Antonio Office	Star Route Box 2610, SS Bradley 93426	Construction	19xx	*	#N/A	571
436A Lake Nacimiento Admin Office		Construction	19xx	*	#N/A	809
437 Laguna Seca Recreational Park	1025 Highway 68, Salinas, CA 93908	Construction	19xx	*	#N/A	41,053
455 Animal Shelter	160 Hitchcock Road, Salinas, CA 93908	Lease	1999	*	#N/A	73,769
460 Old CID Building	2620 First Street, Marina, 93933	Donation	1999	13,300	1.784433	23,733
873 King City Health Facility	1180 Broadway, King City, 93930	Lease	1981	6,900	0.652174	4,500
881 Telecommunication's Tower - Mt. Toro	Mt. Toro, Dorrance Ranches, Salinas, CA 93908	Construction	2008	*	#N/A	278
002 New Parking Lot - Laurel	855 East Laurel Drive, Salinas, 93906	Construction	2007	*	#N/A	8,588
					<u>\$</u>	<u>3,398,813</u>

* Single use occupancy; use total building cost.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009

BUILDING USE ALLOWANCE

Allocation of Building Use Allowance

	Building Number	Square Feet Occupied	Cost per Square Foot	Use Allowance per Location	Department Improvements	Total Net Allocation
SERVICE DEPARTMENTS:						
Administrative Management:						
County Administrative Office						
Salinas	025	11,530	5.790093	\$ 66,760	\$ -	
Salinas - LI	085	*	#N/A	201	-	\$ 66,961
Human Resources & Equal Opportunity Office						
Salinas - HR	025	4,071	5.790093	23,571	-	
Salinas - EOO	025	850	5.790093	4,922	-	
Monterey - EOO	200	358	1.096175	392	-	28,885
Telecommunications						
Salinas	025	125	5.790093	724	-	
Salinas	370	8,600	1.933495	16,628	-	
Salinas	393	5,760	0.695604	4,007	-	
Salinas	881	*	#N/A	278	-	
King City	426	*	#N/A	7,006	-	28,643
Information Technology						
Salinas	025	2,949	5.790093	17,075	-	
Castroville	260	86	13.121687	1,128	-	
Salinas	370	23,380	1.933495	45,205	-	63,409
Risk Management & Benefits Administration						
Salinas	025	601	5.790093	3,480	-	3,480
Support Services:						
Fleet Management						
Salinas	02	*	#N/A	8,588	-	
Monterey	200B	-	#N/A	793	-	
Salinas	390	12,157	1.793781	21,807	-	
Salinas	398	*	#N/A	736	-	
Salinas	398A	*	#N/A	276	-	
Salinas	398B	*	#N/A	1,453	-	33,653
Purchasing						
Salinas	025	725	5.790093	4,198	-	
Salinas	090	16,460	0.092237	1,518	-	5,716
Retention Center						
Salinas	080	3,530	0.695604	8,019	-	8,019
Facilities & Projects Management						
Salinas	010	292	1.842294	538	-	
Salinas	015	524	2.274395	1,192	-	
Salinas	025	2,332	5.790093	13,502	-	
Salinas	043	922	10.326674	9,521	-	
Salinas	391	3,000	0.407696	1,223	-	
Salinas	392	11,000	0.737005	8,107	-	
Monterey	210	2,522	0.478028	1,206	-	35,289
Capital Projects Management						
Salinas	025	437	5.790093	2,530	-	2,530
Printing Services						
Salinas	392	7,800	0.737005	5,749	-	
Salinas	392C	*	#N/A	229	-	5,978

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
BUILDING USE ALLOWANCE

Allocation of Building Use Allowance

	<u>Building Number</u>	<u>Square Feet Occupied</u>	<u>Cost per Square Foot</u>	<u>Use Allowance per Location</u>	<u>Department Improvements</u>	<u>Total Net Allocation</u>
SERVICE DEPARTMENTS: (Continued)						
Support Services: (Continued)						
Resource Management Agency						
Salinas	025	3,981	5.790093	\$ 23,050	\$ -	\$ 23,050
Other Service Departments:						
Auditor-Controller						
Salinas	025	10,849	5.790093	62,817	-	62,817
Treasurer-Tax Collector						
Salinas	025	10,256	5.790093	59,383	-	59,383
Revenue Division						
Salinas	025	2,233	5.790093	12,929	-	12,929
County Counsel						
Salinas	025	13,910	5.790093	80,540	-	80,540
Emergency Communications						
Salinas	070	7,974	3.875856	30,906	-	30,906
Total Service Departments				<u>\$ 552,189</u>	<u>\$ -</u>	<u>\$ 552,189</u>
OPERATING DEPARTMENTS:						
Board of Supervisors						
Salinas	025	10,951	5.790093	63,407	-	
Monterey	200	1,839	1.096175	2,016	-	
Castroville	260	1,701	13.121687	22,320	-	
Marina	460	1,341	1.784433	2,393	-	90,136
Assessor						
Salinas	025	10,091	5.790093	58,428	-	
Salinas	025A	10,091	0.593501	5,989	-	
Monterey	200	511	1.096175	560	-	
Monterey	200A	-	#N/A	323	-	65,299
District Attorney						
Salinas	042	8,700	8.306435	72,266	-	
Salinas	043	13,652	10.326674	140,980	-	
Monterey	200	7,845	1.096175	8,599	-	
King City	300	1,068	1.785579	1,907	-	223,752
Public Defender						
Salinas	044	8,650	7.695438	66,566	-	
Monterey	200	336	1.096175	368	-	
King City	300	599	1.785579	1,070	-	68,003
Sheriff						
Salinas	015	725	2.274395	1,649	-	
Salinas	020	4,537	1.835117	8,326	-	
Salinas	020A	*	#N/A	39,487	-	
Salinas	410A	74,412	2.909574	216,507	-	
Monterey	200	6,518	1.096175	7,145	-	
Monterey	200C	*	#N/A	343	-	
King City	300	2,499	1.785579	4,462	-	277,918

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
BUILDING USE ALLOWANCE

Allocation of Building Use Allowance

	<u>Building Number</u>	<u>Square Feet Occupied</u>	<u>Cost per Square Foot</u>	<u>Use Allowance per Location</u>	<u>Department Improvements</u>	<u>Total Net Allocation</u>
OPERATING DEPARTMENTS (Continued):						
Sheriff's Correctional Division						
Salinas	100	*	#N/A	\$ 48,360	\$ -	
Salinas	360	*	#N/A	169,215	\$ -	\$ 217,575
Probation						
Salinas	190	*	#N/A	19,717	-	
Monterey	210	4,652	0.478028	2,224	-	21,940
Juvenile Hall						
Salinas	050	*	#N/A	133,937	-	
Salinas	051	*	#N/A	82,001	-	
Salinas	052	*	#N/A	36,637	-	
Salinas	110	22,483	0.502396	11,295	-	263,871
Agricultural Commissioner						
Salinas	150	25,024	1.817446	45,480	-	
King City	151	*	#N/A	485	-	45,965
Produce Inspection						
Salinas	150	254	1.817446	462	-	462
Recorder-County Clerk						
Salinas	025	5,962	5.790093	34,521	-	
Salinas	025A	5,962	0.593501	3,538	-	38,059
Coroner						
Salinas	410A	10,713	2.909574	31,170	-	31,170
Planning						
Salinas	025	13,405	5.790093	77,616	-	77,616
Housing and Redevelopment Agency						
Salinas	025	1,255	5.790093	7,267	-	7,267
Office of Emergency Services						
Salinas	070	6,016	3.875856	23,317	-	23,317
Animal Control						
Salinas	455	*	#N/A	73,769	-	73,769
Building Services						
Salinas	025	13,047	5.790093	75,543	-	
Marina	460	1,200	1.784433	2,141	-	77,685
Public Works:						
Salinas	025	11,245	5.790093	65,110	-	
Salinas	160	*	#N/A	12,343	-	
Salinas	170	*	#N/A	3,936	-	
Salinas	391	9,100	0.407696	3,710	-	
Salinas	391A	*	#N/A	1,598	-	
Salinas	392	1,300	0.737005	958	-	
Salinas	393	4,320	0.695604	3,005	-	
Salinas	393A	4,320	0.416991	1,801	-	92,461
Health						
Salinas	060	5,363	1.330022	7,133	-	
Salinas	065	14,631	0.824186	12,059	-	
Monterey	210	10,696	0.478028	5,113	-	
King City	873	3,438	0.652174	2,242	-	26,547

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
BUILDING USE ALLOWANCE

Allocation of Building Use Allowance

	<u>Building Number</u>	<u>Square Feet Occupied</u>	<u>Cost per Square Foot</u>	<u>Use Allowance per Location</u>	<u>Department Improvements</u>	<u>Total Net Allocation</u>
OPERATING DEPARTMENTS (Continued):						
Environmental Health						
Salinas	060	4,555	1.330022	\$ 6,058	\$ -	
Monterey	210	1,343	0.478028	642	-	
King City	873	2,077	0.652174	1,355	-	\$ 8,055
Mental Health						
Salinas	060	9,778	1.330022	13,005	-	
Monterey	210	2,597	0.478028	1,241	-	
King City	873	1,385	0.652174	903	-	15,149
Alcohol & Drug Programs						
Salinas	060	928	1.330022	1,234	-	
Monterey	210	2,400	0.478028	1,147	-	2,381
California Children's Services:						
Salinas	060	4,830	1.330022	6,424	-	6,424
Social Services						
Seaside	350	*	#N/A	18,796	-	
Salinas	420	*	#N/A	5,380	-	
Marina	460	10,759	1.784433	19,199	-	43,374
Military Veterans Affairs						
Monterey	200	984	1.096175	1,079	-	1,079
County Library						
Castroville	260	11,063	13.121687	145,165	-	
Greenfield	375	*	#N/A	4,347	-	149,512
Agricultural Cooperative Extension						
Salinas	150	8,949	1.817446	16,264	-	16,264
Parks						
Salinas	396	7,200	2.230025	16,056	-	
Salinas	437	*	#N/A	41,053	-	57,109
Lake San Antonio						
Salinas	436	*	#N/A	571	-	571
Lake Nacimiento						
Salinas	436A	*	#N/A	809	-	809
Total Operating Departments				\$ 2,023,541	\$ -	\$ 2,023,541
NON-GENERAL COUNTY:						
Superior Court of CA - Mo Co						
Salinas	010	21,980	1.842294	40,494	-	
Salinas	015	49,277	2.274395	112,075	-	
Salinas	041	9,420	15.881689	149,606	-	
Salinas	043	3,137	10.326674	32,395	-	
Salinas	045	7,440	21.117772	157,116	4,335	
Monterey	200	37,020	1.096175	40,580	-	
King City	300	8,339	1.785579	14,890	-	
Marina	320	14,367	4.215572	60,565	-	612,056
Water Resources Agency						
Salinas	393	4,320	0.695604	3,005	-	3,005

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
BUILDING USE ALLOWANCE

Allocation of Building Use Allowance

	Building Number	Square Feet Occupied	Cost per Square Foot	Use Allowance per Location	Department Improvements	Total Net Allocation
NON-GENERAL COUNTY: (Continued)						
All Others (Not Occupied)						
Salinas	020	94,215	1.835117	\$ 172,896	\$ -	
Salinas	030	26,721	1.018815	27,224	-	
Salinas	130	*	#N/A	2,259	-	
Salinas	141	*	#N/A	2,698	-	\$ 205,076
All Others						
Watsonville	076	3,385	#N/A	5,220	-	
Monterey	200	1,880	1.096175	2,061	-	7,281
Total Non-General County				<u>\$ 823,083</u>	<u>\$ 4,335</u>	<u>\$ 827,418</u>
TOTAL				<u>\$ 3,398,813</u>	<u>\$ 4,335</u>	<u>\$ 3,403,148</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
EQUIPMENT USE ALLOWANCE

Explanatory Narrative

Equipment usage costs are computed as straight line amortization of total equipment acquisition and installation costs. Amortization periods are based on OASC-10 (issued by the U.S. Department of Health and Human Services) for general equipment and on Internal Revenue Service guideline lives in the case of automotive and electronic data processing equipment:

Equipment Category	Amortization Period
General	15 years
Automotive/Etc.	3 years
Data Processing/Etc.	5 years

All equipment is amortized at one half the guideline rates in the year of acquisition. Schedules are maintained analyzing each department's yearly purchases by category. The usage expense related to equipment originally charged against Fleet Management but utilized in other operating departments is shown in the benefiting departments.

Equipment use allowance is computed in a consistent manner for all general fund departments. In heavily subvented departments such as Child Support, Mental Health and Social Services where equipment purchases are effectively funded by other agencies, these allocations are deducted from the total net allocation when preparing grantor reimbursement claims.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
EQUIPMENT USE ALLOWANCE

Allocation of Equipment Use Allowance

	General	Automotive/Etc.	Data Processing/Etc.	Direct Charges	Deduct Sales	Total Net Allocation
SERVICE DEPARTMENTS						
Administrative Management:						
County Administrative Office	\$ -	\$ -	\$ 4,232	\$ -	\$ -	\$ 4,232
Human Resources & Equal Opportunity Office	2,760	-	-	-	-	2,760
Telecommunications	66,707	-	383,418	-	-	450,125
Information Technology	31,783	-	165,660	-	-	197,443
Risk Management & Benefits Administration	-	-	4,774	-	-	4,774
Support Services:						
Fleet Management	43,523	-	29,379	-	-	72,902
Purchasing	2,442	-	-	-	-	2,442
Records Retention Center	840	-	-	-	-	840
Facilities & Projects Management	1,338	-	1,970	-	-	3,308
Printing Services	65,980	-	-	-	-	65,980
Other Service Departments:						
Auditor-Controller	951	-	1,358	740	-	3,048
Treasurer-Tax Collector	413	-	27,492	-	-	27,906
Revenue Division	125	-	21,911	-	-	22,037
County Counsel	4,241	-	-	-	-	4,241
Emergency Communications	6,977	-	138,706	-	-	145,683
Total Service Departments	\$ 228,080	\$ -	\$ 778,900	\$ 740	\$ -	\$ 1,007,720
OPERATING DEPARTMENTS						
Board of Supervisors	614	-	-	-	-	614
Assessor	287	-	4,314	-	-	4,601
Elections	137	-	63,701	-	-	63,837
District Attorney	384	6,364	2,641	-	-	9,389
Child Support Services	(1)	(1)	(1)	-	-	-
Sheriff	57,433	503,108	51,407	-	-	611,947
Sheriff's Correctional Division	25,468	22,697	7,474	-	-	55,639
Probation	6,064	20,878	27,677	-	-	54,620
Juvenile Hall	19,898	61,652	8,500	-	-	90,050
Agricultural Commissioner	5,909	82,641	7,831	-	-	96,381
Produce Inspection	538	-	-	-	-	538
Recorder-County Clerk	19,237	-	97,913	-	-	117,150
Coroner	1,750	-	-	-	-	1,750
Planning	658	7,187	3,967	-	-	11,813
Housing and Redevelopment Agency	419	-	-	-	-	419
Office of Emergency Services	294	-	4,765	-	-	5,060
Fish & Game Propagation	(2)	(2)	(2)	-	-	-
Building Services	1,536	16,770	5,533	-	-	23,840
Public Works	(2)	(2)	(2)	-	-	-
Health	12,201	23,957	188,435	-	-	224,592
Primary Health Care	32,301	-	51,586	-	-	83,887
Environmental Health	10,694	32,972	23,853	1,524	-	69,044
Mental Health	(1)	(1)	(1)	-	-	-
Alcohol & Drug Programs	-	-	-	-	-	-

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
EQUIPMENT USE ALLOWANCE

Allocation of Equipment Use Allowance

	General	Automotive/Etc.	Data Processing/Etc.	Direct Charges	Deduct Sales	Total Net Allocation
OPERATING DEPARTMENTS (Continued)						
Emergency Medical Services	\$ 2,678	\$ -	\$ -	\$ -	\$ -	\$ 2,678
California Children's Services	416	-	-	-	-	416
Social Services	(1)	(1)	(1)	-	-	-
Community Action Partnership	(1)	(1)	(1)	-	-	-
Military & Veterans' Affairs Office	-	8,233	-	-	-	8,233
Area Agency on Aging	(1)	(1)	(1)	-	-	-
County Library	-	-	10,978	-	-	10,978
Agricultural Cooperative Extension	-	-	-	-	-	-
Parks	48,758	10,960	3,457	-	-	63,176
Lake San Antonio	-	-	5,625	-	-	5,625
Lake Nacimiento	-	6,672	98,981	-	-	105,653
Total Operating Departments	<u>\$ 247,675</u>	<u>\$ 804,091</u>	<u>\$ 668,638</u>	<u>\$ 1,524</u>	<u>\$ -</u>	<u>\$ 1,721,928</u>
NON-GENERAL COUNTY						
Natividad Medical Center	(2)	(2)	(2)	-	-	-
Office for Employment Training	(1)	(1)	(1)	-	-	-
Water Resources Agency	(2)	(2)	(2)	-	-	-
Total Non-General County	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL	<u>\$ 475,756</u>	<u>\$ 804,091</u>	<u>\$ 1,447,538</u>	<u>\$ 2,264</u>	<u>\$ -</u>	<u>\$ 2,729,649</u>

Notes:

- (1) These costs are claimed directly from grantor agencies at the time of acquisition.
- (2) These activities, accounted for in separate funds, allocate equipment costs within their individual accounting systems.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009

INSURANCE**Explanatory Narrative**

The cost of miscellaneous insurance programs is accumulated in the insurance budget unit. These programs, which are administered by the Risk Management division of the Department of Administrative Management, have been allocated here as external overheads. In order to provide the most equitable allocation possible, each type of risk has been treated separately. This allocation does not include General Liability Insurance or Workers' Compensation Insurance.

Property Insurance

Fire and burglary insurance is assigned to County buildings based on the estimated replacement cost of each building and its contents. Boiler and machinery coverage for specific buildings is taken from the carrier's itemized billing. Once the total cost of insuring each building is developed, departmental allocations are made based on the square footage occupied in each building.

Other Insurance

"Other Insurance" consists of faithful performance, crime bond, employee physicals, and costs associated with retiree's health care and charges from CALPERS. The costs of these insurances are allocated on the basis of the number of employees.

Fidelity and Performance Bonds

The cost of bonds for specific department programs or officials is assigned directly to the departments covered. The County's blanket bond is allocated on the basis of the number of employees.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009

INSURANCE

Allocation Base	Allocation of Costs							Total Net Allocation
	Base #1 Number of Employees	Other Insurance	Other Prof. & Special Services Base #1	Wellness Plan	Property Insurance	Total Allocation	Less Direct Charges	
SERVICE DEPARTMENTS								
Administrative Management:								
County Administrative Office	26.75	\$ 1,206	\$ 3,185	\$ -	\$ 1,007	\$ 5,398	\$ -	\$ 5,398
Human Resources & EOO	26.00	1,172	3,096	-	622	4,890	-	4,890
Telecommunications	25.50	1,150	3,037	-	754	4,940	-	4,940
Information Technology	88.00	3,967	10,479	-	1,487	15,933	-	15,933
Risk Management & Benefits Adm	10.50	473	1,250	-	50	1,774	-	1,774
Support Services:								
Fleet Management	19.75	890	2,352	-	549	3,791	-	3,791
Purchasing	8.00	361	953	-	769	2,082	-	2,082
Records Retention Center	6.75	304	804	-	4,972	6,081	-	6,081
Facilities & Projects Management	32.25	1,454	3,840	-	1,253	6,547	-	6,547
Capital Projects Management	6.25	282	744	-	-	1,026	-	1,026
Printing Services	5.00	225	595	-	159	980	-	980
Resource Management Agency	37.50	1,691	4,466	-	3,109	9,265	-	9,265
Other Service Departments:								
Auditor-Controller	49.50	2,231	5,894	-	911	9,037	-	9,037
Treasurer-Tax Collector	20.50	924	2,441	-	861	4,226	-	4,226
Revenue Division	21.75	981	2,590	-	187	3,758	-	3,758
County Counsel	29.25	1,319	3,483	-	1,168	5,970	-	5,970
Emergency Communications	73.00	3,291	8,693	-	1,694	13,678	-	13,678
Total Service Departments	486.25	\$ 21,920	\$ 57,903	\$ -	\$ 19,552	\$ 99,376	\$ -	\$ 99,376
OPERATING DEPARTMENTS								
Board of Supervisors	17.25	778	2,054	-	4,422	7,254	-	7,254
Clerk of Board of Supervisors	3.25	147	387	-	-	534	-	534
Assessor	57.75	2,603	6,877	-	1,027	10,507	-	10,507
Elections	8.00	361	953	-	887	2,200	-	2,200
District Attorney	123.25	5,556	14,677	-	7,067	27,300	-	27,300
Child Support Services	109.00	4,914	12,980	-	325	18,218	-	18,218
Public Defender	49.75	2,243	5,924	-	552	8,719	-	8,719
Sheriff	221.25	9,974	26,347	-	78,031	114,351	-	114,351
Sheriff-Task Gang Force	6.00	270	714	-	-	985	-	985
Sheriff's Correctional Division	204.00	9,196	24,292	-	15,256	48,745	-	48,745
Probation	138.50	6,244	16,493	-	2,186	24,922	-	24,922
Juvenile Hall	165.00	7,438	19,648	-	3,935	31,022	-	31,022
Agricultural Commissioner	61.50	2,772	7,323	-	1,022	11,118	-	11,118
Produce Inspection	8.75	394	1,042	-	10	1,446	-	1,446
Recorder-County Clerk	14.75	665	1,756	-	501	2,922	-	2,922
Coroner	9.25	417	1,101	-	4,487	6,005	-	6,005
Planning	34.00	1,533	4,049	-	1,684	7,266	-	7,266
Housing and Redevelopment Agency	10.50	473	1,250	-	105	1,828	-	1,828
Office of Emergency Services	5.25	237	625	-	1,082	1,944	-	1,944
Animal Control	21.75	981	2,590	-	19,228	22,798	-	22,798
Building Services	51.75	2,333	6,162	-	1,095	9,591	-	9,591

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
INSURANCE

Allocation Base	Allocation of Costs							Total Net Allocation
	Base #1 Number of Employees	Other Insurance	Other Prof. & Special Services	Wellness Plan	Property Insurance	Total Allocation	Less Direct Charges	
OPERATING DEPARTMENTS (Continued)								
Public Works	121.25	\$ 5,466	\$ 14,438	\$ -	\$ 2,125	\$ 22,030	\$ 2,109	\$ 19,921
Health	150.25	6,773	17,892	-	1,593	26,258	-	26,258
Primary Health Care	178.25	8,036	21,226	-	98	29,359	-	29,359
Environmental Health	72.25	3,257	8,604	-	519	12,380	-	12,380
Mental Health	258.00	11,631	30,723	-	716	43,069	-	43,069
Public Guardian/Administrator	11.00	496	1,310	-	-	1,806	-	1,806
Alcohol & Drug Programs	20.50	924	2,441	-	297	3,663	-	3,663
Emergency Medical Services	7.75	349	923	-	-	1,272	-	1,272
California Children's Services	62.00	2,795	7,383	-	-	10,178	-	10,178
Social Services	711.75	32,086	84,755	-	4,831	121,673	-	121,673
Community Action Partnership	2.00	90	238	-	-	328	-	328
Military & Veterans' Affairs Office	6.00	270	714	-	347	1,332	-	1,332
IHSS PA-Administration	3.75	169	447	-	-	616	-	616
Area Agency on Aging	3.00	135	357	-	-	492	-	492
County Library	108.00	4,869	12,861	-	23,957	41,687	23,772	17,915
Agricultural Cooperative Extension	7.75	349	923	-	365	1,637	-	1,637
Parks	77.50	3,494	9,229	-	5,904	18,626	-	18,626
Lake San Antonio	1.00	45	119	-	-	164	-	164
Lake Nacimiento	7.50	338	893	-	-	1,231	-	1,231
Total Operating Departments	3,130.00	\$ 141,102	\$ 372,721	\$ -	\$ 183,654	\$ 697,478	\$ 25,881	\$ 671,597
NON-GENERAL COUNTY								
Natividad Medical Center	827.25	37,293	98,509	-	579,625	715,427	575,139	140,288
Office for Employment Training	51.00	2,299	6,073	-	87	8,459	86	8,373
Water Resources Agency	48.50	2,186	5,775	-	71,343	79,305	70,791	8,514
Other - Vacant Space	-	-	-	-	16,840	16,840	-	16,840
All Others	-	-	-	-	7,465	7,465	-	7,465
Total Non-General County	926.75	\$ 41,778	\$ 110,358	\$ -	\$ 675,360	\$ 827,496	\$ 646,016	\$ 181,480
TOTAL	4,543.00	\$ 204,801	\$ 540,982	\$ -	\$ 878,567	\$ 1,624,349	\$ 671,897	\$ 952,452

	Costs for Allocation				
	Other Insurance & Misc. Serv. Exp.	Other Prof. & Special Services	Property Insurance	Wellness Plan	Total
2008-09 ACTUAL EXPENDITURES					
Budget Unit 192 - Insurance	\$ 255,957	\$ 540,982	\$ 878,567	\$ -	\$ 1,675,505
Reimbursements	-	-	(671,897)	-	(671,897)
Revenue Received	(51,156)	-	-	-	(51,156)
Sub Total	\$ 204,801	\$ 540,982	\$ 206,670	\$ -	\$ 952,452
Less: Inter-fund	-	-	-	-	-
NET COSTS FOR TOTAL ALLOCATION	\$ 204,801	\$ 540,982	\$ 206,670	\$ -	\$ 952,452

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
 Based on Actual Costs for the Year Ended June 30, 2009
 ANNUAL COUNTY AUDIT

Explanatory Narrative

The annual audit of Monterey County meets the criteria of Attachment P of Circular A-102, issued by the U.S. Office of Management and Budget for treatment as an allowable cost. The allocation of this cost is based on the ration of expenditures, reimbursements or other reductions of the funds audited, except for the hospitals enterprise fund, where the allocated amount was directly identified by our external auditors, Gallina LLP. Certain clearing, trust and agency funds have been omitted from this base where their inclusion would have introduced errors due to the double counting of disbursements. Other funds maintained as part of the general government function give rise to allocations which are not allowable for grant reimbursement purposes. These allocations are shown below as "unallowable costs" and have been excluded from the allocations shown in Schedule 4-2 and 4-3.

Costs for Allocation

2008-09 ACTUAL EXPENDITURES		
Budget Unit 102 - Annual County Audit	\$ 157,063	
Costs Applied Added Back	<u> -</u>	\$ 157,063
Less - Equipment Purchased		<u> -</u>
Total Direct Costs		<u>157,063</u>
NET COSTS FOR TOTAL ALLOCATION		<u>\$ 157,063</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009

ANNUAL COUNTY AUDIT

	Financial Statement Reference	Analysis of Direct Costs					Less Unallowable Costs	Total Allocation
		Allocation Base	Direct Identified	General Audit	-----Direct Costs-----			
					Single Audit*	Total		
GOVERNMENTAL FUNDS								
General Operating Fund	Schedule A-3	\$ 509,507,379	\$ -	\$ 50,851	\$ -	\$ 50,851	\$ -	\$ 50,851
Road Fund	Schedule A-3	24,128,214	-	2,408	-	2,408	-	2,408
Special Revenue Funds:								
County Special Revenue Funds	Schedule B-1	18,517,337	-	1,848	-	1,848	-	1,848
Special Districts under the Board of Supervisors								
Water Resources Agency	Schedule B-1	19,906,413	-	1,987	-	1,987	-	1,987
All Others	Schedule B-1	4,885,408	-	488	-	488	-	488
Debt Service Funds:								
County General Obligation Bonds	Schedule E-1	-	-	-	-	-	-	-
Certificates of Participation	Schedule E-1	9,635,370	-	962	-	962	962	-
Water Resources Agency	Schedule E-1	-	-	-	-	-	-	-
All Others	Schedule E-1	2,072,583	-	207	-	207	207	-
Capital Projects Funds:								
County	Schedule F-3	7,362,892	-	735	-	735	-	735
All Others	Schedule F-3	2,755,223	-	275	-	275	-	275
HOSPITAL ENTERPRISE FUND	Exhibit 4	-	22,969	-	-	22,969	-	22,969
FIDUCIARY FUNDS								
Self Insurance Reserves	Exhibit A**	-	-	-	-	-	-	-
Treasury Interest	Schedule H-1	44,038,135	-	4,395	-	4,395	-	4,395
Departmental Trust	Schedule H-1	7,733,154	-	772	-	772	-	772
Recorder-County Clerk Trust	Schedule H-1	-	-	-	-	-	-	-
Probation Trust	Schedule H-1	816,717	-	82	-	82	-	82
Child Support Services	Schedule H-1	(38,054)	-	(4)	-	(4)	-	(4)
All Others	Schedule H-1	692,243,351	-	69,089	-	69,089	69,089	-
TOTAL		\$ 1,343,564,121	\$ 22,969	\$ 134,094	\$ -	\$ 157,063	\$ 70,258	\$ 86,805

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
ANNUAL COUNTY AUDIT

Allocation of Costs			
	Operating and Special Revenue Funds	Direct Identified & Other Funds (Sched 4-2)	Total Net Allocation
Allocation Base	Base #3		
SERVICE DEPARTMENTS			
Administrative Management:			
County Administrative Office	\$ 457	\$ -	\$ 457
Human Resources & Equal Opportunity Office	426	-	426
Telecommunications	580	-	580
Information Technology	1,653	-	1,653
Risk Management & Benefits Administration	152	-	152
Support Services:			
Fleet Management	630	-	630
Purchasing	110	-	110
Records Retention Center	56	-	56
Facilities & Projects Management	1,028	-	1,028
Capital Projects Management	116	-	116
Printing Services	120	-	120
Resource Management Agency	450	-	450
Other Service Departments:			
Auditor-Controller	724	772	1,495
Enterprise Resource Project	375	-	375
Treasurer-Tax Collector	332	4,395	4,727
Revenue Division	269	-	269
County Counsel	583	-	583
Emergency Communications	1,004	-	1,004
Total Service Departments	<u>\$ 9,064</u>	<u>\$ 5,167</u>	<u>\$ 14,231</u>
OPERATING DEPARTMENTS			
Board of Supervisors	326	-	326
Clerk of Board of Supervisors	55	-	55
Assessor	641	-	641
Elections	471	-	471
Fort Ord	1	-	1
Grand Jury	4	-	4
District Attorney	2,000	-	2,000
Child Support Services	1,231	(4)	1,227
Public Defender	1,061	-	1,061
Sheriff	4,172	-	4,172
Sheriff-Task Gang Force	151	-	151
Sheriff's Correctional Division	3,967	-	3,967
Probation	1,718	82	1,800
Juvenile Hall	2,004	-	2,004
Agricultural Commissioner	796	-	796
Produce Inspection	81	-	81
Recorder-County Clerk	184	-	184
Coroner	197	-	197
Planning	534	-	534
Housing and Redevelopment Agency	409	-	409

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
ANNUAL COUNTY AUDIT

	Allocation of Costs		
	Operating and Special Revenue Funds	Direct Identified & Other Funds (Sched 4-2)	Total Net Allocation
OPERATING DEPARTMENTS (Continued)	Base #3		
Office of Emergency Services	\$ 204	\$ -	\$ 204
Animal Control	214	-	214
Fish & Game Propagation	3	-	3
Building Services	649	-	649
Public Works	-	2,408	2,408
Health	2,050	-	2,050
Primary Health Care	2,455	-	2,455
Environmental Health	960	-	960
Mental Health	4,185	-	4,185
Public Guardian/Administrator	130	-	130
Alcohol & Drug Programs	255	-	255
Emergency Medical Services	321	-	321
California Children's Services	778	-	778
Social Services	8,967	-	8,967
Community Action Partnership	58	-	58
Military & Veterans' Affairs Office	71	-	71
IHSS PA-Administration	60	-	60
Area Agency on Aging	50	-	50
County Library	833	-	833
Agricultural Cooperative Extension	64	-	64
Parks	846	-	846
Lake San Antonio	24	-	24
Lake Nacimiento	133	-	133
General Liability Insurance (ISF)	227	-	227
Workmens' Compensation (ISF)	155	-	155
Total Operating Departments	<u>\$ 43,696</u>	<u>\$ 2,486</u>	<u>\$ 46,182</u>
NON-GENERAL COUNTY			
Natividad Medical Center	-	22,969	22,969
Office for Employment Training	674	-	674
Water Resources Agency	-	1,987	1,987
All Others	-	763	763
Total Non-General County	<u>\$ 674</u>	<u>\$ 25,718</u>	<u>\$ 26,392</u>
TOTAL	<u>\$ 53,434</u>	<u>\$ 33,371</u>	<u>\$ 86,805</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
 COUNTY ADMINISTRATIVE OFFICE

Explanatory Narrative

All employees of the County Administrative Office, except the Administrative Officer and Clerk of the Board, are required to complete monthly time studies according to the following functional breakdown. Salary and other costs associated with the two excepted positions were assigned to the legislative function and eliminated from allocation.

Administration Clerical Support

Administration clerical support costs are services provided by the County Administrative Office to all the cost centers of this department. The costs have been allocated based on staff time records for services rendered.

General Government / Legislative

Aside from the Administrative Officer and Clerk of the Board, this function includes the cost of all activities performed to determine or satisfy specific legal requirements, obtain grants, represent the Board of Supervisors to other agencies and influence the course of legislation.

Budgeting, Analysis & Support

This function includes all aspects of the budgetary process including the formulation, presentation, enactment and control of the County budget. It also includes the cost of assisting other County departments in the development and revision of their budgets. Most clerical personnel nominally assigned to the County Administrative Office spend some of their time supporting the Human Resources and Risk Management divisions as they have limited clerical staffs of their own and are located in close proximity to the administrative office. These costs have been allocated on the basis of total expenditures adjusted for transfers out, fixed asset purchases and welfare aids, and management support.

Division Management

In addition to the types of activities discussed above, the County Administrative Office directs the entire department of Administrative Management and has direct managerial responsibility for the following divisions: Human Resources (BU 125) & Equal Opportunity Office (BU 108), Risk Management & Benefit Administration (BU 192 & 195), and Office of Emergency (BU 295). The costs have been allocated on the basis of gross salaries.

Direct Identified

Direct identified costs are services directly provided by County Administrative Office to Human Resources, Risk Management, Capital Projects, Office of Emergencies and other departments. The costs have been allocated based on staff's time records for services rendered.

Costs for Allocation

2008-09 ACTUAL EXPENDITURES

Budget Unit 105 - County Administrative Office	\$ 2,816,259	
Budget Unit 130 - Intergovernmental Legislature	1,171,507	
Budget Unit 182 - Economic Development	87	
Intra & Inter-fund Reimbursement Added Back	421,111	
Less - GLI Pajaro Settlement (Acct. #6265)	<u>(4,786)</u>	\$ 4,404,179
Less - Equipment Purchased	-	<u>-</u>
TOTAL DIRECT COSTS		\$ 4,404,179

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
COUNTY ADMINISTRATIVE OFFICE

Functional Analysis of Costs

	Administration Clerical Support	SB90/General Government/ Legislative	Budgeting, Analysis and Support	Division Management	ERP System	General Liability Fund 095 - ISF	Workers Compensation Fund 096 - ISF	Direct Identified	Total Department
ACTUAL EXPENDITURES									
Salaries and Wages	\$ 1,198,396	\$ 151,331	\$ 767,264	\$ 20,902	\$ 237,315	\$ 9,700	\$ 12,081	\$ 52,154	\$ 2,449,143
Employee Benefits *	487,518	61,563	312,130	8,503	96,542	3,946	4,915	21,217	996,332
Services and Supplies	533,182	418,437	7,085	-	-	-	-	-	958,704
Total Direct Costs	<u>\$ 2,219,096</u>	<u>\$ 631,331</u>	<u>\$ 1,086,479</u>	<u>\$ 29,404</u>	<u>\$ 333,856</u>	<u>\$ 13,646</u>	<u>\$ 16,996</u>	<u>\$ 73,371</u>	<u>\$ 4,404,179</u>
EXTERNAL OVERHEADS									
Building Use Allowance *	32,765	4,137	20,977	571	6,488	265	330	1,426	66,961
Equipment Use Allowance *	2,071	261	1,326	36	410	17	21	90	4,232
Insurance	5,398	-	-	-	-	-	-	-	5,398
Annual Financial Audit	457	-	-	-	-	-	-	-	457
Total External Overheads	<u>\$ 40,691</u>	<u>\$ 4,399</u>	<u>\$ 22,303</u>	<u>\$ 608</u>	<u>\$ 6,898</u>	<u>\$ 282</u>	<u>\$ 351</u>	<u>\$ 1,516</u>	<u>\$ 77,048</u>
Total Department Costs	2,259,786	635,730	1,108,782	30,012	340,755	13,928	17,347	74,887	4,481,226
REVENUE RECEIVED	203	(586)	-	-	-	-	-	-	(383)
Allocate Clerical Support *	<u>(2,259,989)</u>	<u>273,442</u>	<u>1,386,379</u>	<u>37,767</u>	<u>428,807</u>	<u>17,527</u>	<u>21,830</u>	<u>94,238</u>	<u>-</u>
NET FUNCTIONAL COSTS	-	908,586	2,495,161	67,779	769,561	31,455	39,177	169,125	4,480,844
Eliminate Unallowable Functions	-	(908,586)	-	-	-	-	-	-	(908,586)
NET COSTS FOR FIRST ALLOCATION	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,495,161</u>	<u>\$ 67,779</u>	<u>\$ 769,561</u>	<u>\$ 31,455</u>	<u>\$ 39,177</u>	<u>\$ 169,125</u>	<u>\$ 3,572,258</u>

* Allocated on the basis of salaries and wages.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
COUNTY ADMINISTRATIVE OFFICE

Allocation of Costs I - Budgeting, Analysis and Support, & Direct Identified

Allocation Base	Adjusted Expenditure	Budgeting, Analysis and Support	Direct Identified	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments *	Total Net Allocation
	Allocation Base		Sched 5-2					
SERVICE DEPARTMENTS								
Administrative Management:								
County Administrative Office	\$ 3,983,069	\$ 15,592	\$ -	\$ 15,592	\$ -	\$ 15,592		
Human Resources & Equal Opportunity Office	3,715,559	14,545	5,019	19,564	-	19,564		
Telecommunications	5,062,190	19,817	133,189	153,006	66,133	86,873		
Information Technology	14,419,245	56,446	-	56,446	-	56,446		
Risk Management & Benefits Administration	1,329,045	5,203	1,095	6,298	-	6,298		
Support Services:								
Fleet Management	5,496,706	21,518	-	21,518	-	21,518		
Purchasing	962,219	3,767	-	3,767	-	3,767		
Records Retention Center	484,293	1,896	-	1,896	-	1,896		
Facilities & Projects Management	8,967,326	35,104	-	35,104	-	35,104		
Capital Projects Management	1,012,169	3,962	-	3,962	-	3,962		
Printing Services	1,044,997	4,091	-	4,091	-	4,091		
Resource Management Agency	3,922,519	15,355	12,299	27,655	-	27,655		
Other Service Departments:								
Auditor-Controller	6,311,643	24,708	-	24,708	-	24,708		
Enterprise Resource Project	3,269,754	12,800	769,561	782,361	310,420	471,941		
Treasurer-Tax Collector	2,892,617	11,324	-	11,324	-	11,324		
Revenue Division	2,344,301	9,177	-	9,177	-	9,177		
County Counsel	5,081,933	19,894	-	19,894	-	19,894		
Emergency Communications	8,752,274	34,262	-	34,262	-	34,262		
Total Service Departments	\$ 79,051,858	\$ 309,458	\$ 921,163	\$ 1,230,622	\$ 376,553	\$ 854,069		
OPERATING DEPARTMENTS								
Board of Supervisors	2,843,605	11,132	-	11,132	-	11,132	\$ 1,106	\$ 12,237
Clerk of Board of Supervisors	477,600	1,870	-	1,870	-	1,870	186	2,055
Assessor	5,590,267	21,884	-	21,884	-	21,884	2,174	24,057
Elections	4,105,519	16,072	-	16,072	-	16,072	1,596	17,668
Fort Ord	7,383	29	-	29	-	29	3	32
Grand Jury	37,365	146	-	146	-	146	15	161
District Attorney	17,444,474	68,289	-	68,289	-	68,289	6,783	75,071
Child Support Services	10,734,380	42,021	-	42,021	-	42,021	4,174	46,195
Public Defender	9,256,520	36,236	-	36,236	-	36,236	3,599	39,835
Sheriff	36,385,444	142,435	-	142,435	-	142,435	14,147	156,583
Sheriff-Task Gang Force	1,321,238	5,172	-	5,172	-	5,172	514	5,686
Sheriff's Correctional Division	34,594,449	135,424	-	135,424	-	135,424	13,451	148,875
Probation	14,984,397	58,658	-	58,658	-	58,658	5,826	64,484
Juvenile Hall	17,478,736	68,423	-	68,423	-	68,423	6,796	75,219
Agricultural Commissioner	6,940,943	27,171	2,359	29,530	-	29,530	2,933	32,463
Produce Inspection	703,682	2,755	-	2,755	-	2,755	274	3,028
Recorder-County Clerk	1,606,841	6,290	-	6,290	-	6,290	625	6,915
Coroner	1,717,665	6,724	-	6,724	-	6,724	668	7,392
Planning	4,658,407	18,236	-	18,236	-	18,236	1,811	20,047
Housing and Redevelopment Agency	3,570,490	13,977	-	13,977	-	13,977	1,388	15,365

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
COUNTY ADMINISTRATIVE OFFICE

Allocation of Costs I - Budgeting, Analysis and Support, & Direct Identified

	Adjusted Expenditure	Budgeting, Analysis and Support	Direct Identified	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
OPERATING DEPARTMENTS (Continued)								
Office of Emergency Services	\$ 1,779,505	\$ 6,966	\$ 5,729	\$ 12,695	\$ -	\$ 12,695	\$ 1,261	\$ 13,955
Animal Control	1,864,316	7,298	-	7,298	-	7,298	725	8,023
Fish & Game Propagation	28,146	110	-	110	-	110	11	121
Building Services	5,664,640	22,175	-	22,175	-	22,175	2,203	24,377
Public Works	23,127,250	90,535	-	90,535	-	90,535	8,992	99,527
Health	17,883,593	70,008	-	70,008	-	70,008	6,953	76,961
Primary Health Care	21,412,858	83,823	-	83,823	-	83,823	8,326	92,149
Environmental Health	8,370,178	32,766	-	32,766	-	32,766	3,254	36,021
Mental Health	36,495,840	142,868	-	142,868	-	142,868	14,190	157,058
Public Guardian/Administrator	1,133,791	4,438	-	4,438	-	4,438	441	4,879
Alcohol & Drug Programs	2,221,090	8,695	-	8,695	-	8,695	864	9,558
Emergency Medical Services	2,802,195	10,970	-	10,970	-	10,970	1,090	12,059
California Children's Services	6,784,261	26,558	-	26,558	-	26,558	2,638	29,196
Social Services	78,209,842	306,162	-	306,162	-	306,162	30,409	336,572
Community Action Partnership	509,037	1,993	-	1,993	-	1,993	198	2,191
Military & Veterans' Affairs Office	621,915	2,435	-	2,435	-	2,435	242	2,676
IHHS PA-Administration	524,886	2,055	-	2,055	-	2,055	204	2,259
Area Agency on Aging	436,778	1,710	-	1,710	-	1,710	170	1,880
County Library	7,267,304	28,449	-	28,449	-	28,449	2,826	31,274
Agricultural Cooperative Extension	556,656	2,179	-	2,179	-	2,179	216	2,396
Parks	7,376,361	28,876	-	28,876	-	28,876	2,868	31,744
Lake San Antonio	209,605	821	-	821	-	821	81	902
Lake Nacimiento	1,156,825	4,529	-	4,529	-	4,529	450	4,978
General Liability Insurance (ISF)	1,978,687	7,746	31,455	39,201	19,889	19,312	3,894	23,206
Workmens' Compensation (ISF)	1,353,055	5,297	39,177	44,474	24,670	19,804	4,417	24,221
Total Operating Departments	\$ 404,228,016	\$ 1,582,402	\$ 78,719	\$ 1,661,121	\$ 44,559	\$ 1,616,562	\$ 164,989	\$ 1,781,552
NON-GENERAL COUNTY								
Natividad Medical Center	141,563,888	554,170	9,435	563,605	1,350	562,255	55,980	618,234
Office for Employment Training	5,881,179	23,023	-	23,023	-	23,023	2,287	25,309
Water Resources Agency	6,669,439	26,108	-	26,108	-	26,108	2,593	28,702
Total Non-General County	\$ 154,114,506	\$ 603,301	\$ 9,435	\$ 612,736	\$ 1,350	\$ 611,386	\$ 60,859	\$ 672,245
Total	\$ 637,394,380	\$ 2,495,161	\$ 1,009,318	\$ 3,504,479	\$ 422,461	\$ 3,082,017	\$ 225,849	\$ 2,453,797

* This allocation is based on the net first allocation to operating and non-general County departments.
Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
 COUNTY ADMINISTRATIVE OFFICE

Allocation of Costs II - Division Management

	<u>Gross Salaries</u>	<u>Division Management</u>	<u>Direct Identified</u>	<u>Total First Allocation</u>	<u>Less Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u>	<u>Total Net Allocation</u>
Allocation Base	Allocation Base	Base #2	Sched 5-2				*	
SERVICE DEPARTMENTS								
Administrative Management:								
Human Resources & Equal Opportunity Office	\$ 1,930,365	\$ 41,355	\$ -	\$ 41,355	\$ -	\$ 41,355		
Risk Management & Benefits Administration	838,515	17,964	-	17,964	-	17,964		
Total Service Departments	\$ 2,768,880	\$ 59,320	\$ -	\$ 59,320	\$ -	\$ 59,320		
OPERATING DEPARTMENTS								
Office of Emergency Services	394,872	8,460	-	8,460	-	8,460	\$ 840	\$ 9,300
Total Operating Departments	\$ 394,872	\$ 8,460	\$ -	\$ 8,460	\$ -	\$ 8,460	\$ 840	\$ 9,300
Total	\$ 3,163,753	\$ 67,779	\$ -	\$ 67,779	\$ -	\$ 67,779	\$ 840	\$ 9,300
Grand Total		\$ 2,562,940	\$ 1,009,318	\$ 3,572,258	\$ 422,461	\$ 3,149,796	\$ 226,689	\$ 2,463,097

* This allocation is based on the net first allocation to operating and non-general County departments. Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
HUMAN RESOURCES & EQUAL OPPORTUNITY OFFICE

Explanatory Narrative

The Human Resources division of the department of administrative management is responsible for administering personnel policies and procedures established by the board of supervisors and for the County's compliance with personnel related State and Federal laws and regulations.

The division is responsible for developing policies in the major functional areas of: recruitment and selection, classification and compensation plan maintenance, Workers' Compensation, health insurance, unemployment insurance, general liability insurance, long term disability, retirement, safety, equal employment opportunity and employee recognition program.

The Equal Opportunity Office enforces federal, state, and local laws, regulations and policies relating to the American with Disability Act (ADA), contract compliance, Equal Opportunity and Affirmative Action. The Equal Opportunity Officer serves as the Disadvantaged Business Enterprise Officer. This office also investigates and resolves complaints of discrimination and acts in an advisory capacity to County managers and employees. In addition, the Equal Opportunity Office provides training to County employees, contractors and commissions on the County's discrimination complaint and procedures, equal employment opportunity and affirmative action issues.

These two divisions are split into two cost categories, personnel and division management based on staff time records for services rendered. The personnel costs are allocated based on number of employees. The division costs are allocated based on gross salaries of each division.

Direct identified costs are services provided by Human Resources to Risk Management, Auditor Controller, County Counsel, Elections, NMC, Office of Employment Services, and other departments. The costs have been allocated based on staff's time records for services rendered.

Costs for Allocation

2008-09 ACTUAL EXPENDITURES

Budget Unit 108 - Equal Opportunity Office	\$	527,033		
Budget Unit 125 - Human Resources		3,166,675		
Intra & Inter-fund Reimbursement Added Back		427,467		
Less - GLI Pajaro Settlement (Acct. #6265)		<u>(3,891)</u>	\$	4,117,285
Less - Equipment Purchased			-	\$ 4,117,285

EXTERNAL OVERHEADS

Building Use Allowance		28,885		
Equipment Use Allowance		2,760		
Insurance		4,890		
Annual Financial Audit		<u>426</u>		36,961

REVENUES RECEIVED

				<u>(270)</u>
NET COSTS FOR FIRST ALLOCATION			\$	<u>4,153,976</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
HUMAN RESOURCES & EQUAL OPPORTUNITY OFFICE

Functional Analysis of Costs

	Administration/ Budgeting	Risk Management	Analysis & Support/ Personnel	Enterprise Resource Planning	SB90/General Government/ Legislative	Training	Direct Identified	Total Department
ACTUAL EXPENDITURES								
Salaries and Wages	\$ 177,708	\$ 13,447	\$ 1,182,097	\$ 287,446	\$ 15,314	\$ 194,090	\$ 60,263	\$ 1,930,365
Employee Benefits *	74,147	5,611	493,218	119,934	6,389	80,982	25,144	805,425
Services and Supplies	243,441	-	379,631	-	3,111	151,788	603,525	1,381,495
Total Direct Costs	<u>\$ 495,295</u>	<u>\$ 19,057</u>	<u>\$ 2,054,946</u>	<u>\$ 407,380</u>	<u>\$ 24,814</u>	<u>\$ 426,860</u>	<u>\$ 688,932</u>	<u>\$ 4,117,285</u>
EXTERNAL OVERHEADS								
Building Use Allowance *	2,659	201	17,688	4,301	229	2,904	902	28,885
Equipment Use Allowance *	254	19	1,690	411	22	278	86	2,760
Insurance	4,890	-	-	-	-	-	-	4,890
Annual Financial Audit	426	-	-	-	-	-	-	426
Total External Overheads	<u>\$ 8,229</u>	<u>\$ 220</u>	<u>\$ 19,378</u>	<u>\$ 4,712</u>	<u>\$ 251</u>	<u>\$ 3,182</u>	<u>\$ 988</u>	<u>\$ 36,961</u>
Total Department Costs	503,524	19,278	2,074,324	412,093	25,065	430,042	689,919	4,154,246
REVENUE RECEIVED	(270)	-	-	-	-	-	-	(270)
Allocate Clerical Support *	<u>(503,254)</u>	<u>3,861</u>	<u>339,425</u>	<u>82,537</u>	<u>4,397</u>	<u>55,731</u>	<u>17,304</u>	<u>(0)</u>
NET FUNCTIONAL COSTS	-	23,139	2,413,749	494,629	29,462	485,773	707,223	4,153,976
Eliminate Unallowable Functions	-	-	-	-	(29,462)	-	-	(29,462)
NET COSTS FOR FIRST ALLOCATION	<u>\$ -</u>	<u>\$ 23,139</u>	<u>\$ 2,413,749</u>	<u>\$ 494,629</u>	<u>\$ -</u>	<u>\$ 485,773</u>	<u>\$ 707,223</u>	<u>\$ 4,124,514</u>

* Allocated on the basis of salaries and wages.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
HUMAN RESOURCES & EQUAL OPPORTUNITY OFFICE

Allocation of Costs I - Analysis & Support / Personnel & Training

Allocation Base	Number of Employees	Analysis & Support/ Personnel	Training	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
	Allocation Base	Base #1					*	
SERVICE DEPARTMENTS								
Administrative Management:								
County Administrative Office	26.75	\$ 14,213	\$ 2,860	\$ 17,073	\$ -	\$ 17,073		
Human Resources & Equal Opportunity Office	26.00	13,814	2,780	16,594	-	16,594		
Telecommunications	25.50	13,548	2,727	16,275	-	16,275		
Information Technology	88.00	46,755	9,410	56,165	-	56,165		
Risk Management & Benefits Administration	10.50	5,579	1,123	6,702	-	6,702		
Support Services:								
Fleet Management	19.75	10,493	2,112	12,605	-	12,605		
Purchasing	8.00	4,250	855	5,106	-	5,106		
Records Retention Center	6.75	3,586	722	4,308	-	4,308		
Facilities & Projects Management	32.25	17,135	3,448	20,583	-	20,583		
Capital Projects Management	6.25	3,321	668	3,989	-	3,989		
Printing Services	5.00	2,657	535	3,191	-	3,191		
Resource Management Agency	37.50	19,924	4,010	23,934	-	23,934		
Other Service Departments:								
Auditor-Controller	49.50	26,300	5,293	31,593	-	31,593		
Treasurer-Tax Collector	20.50	10,892	2,192	13,084	-	13,084		
Revenue Division	21.75	11,556	2,326	13,882	-	13,882		
County Counsel	29.25	15,541	3,128	18,669	-	18,669		
Emergency Communications	73.00	38,786	7,806	46,591	-	46,591		
Total Service Departments	486.25	\$ 258,350	\$ 51,994	\$ 310,344	\$ -	\$ 310,344		
OPERATING DEPARTMENTS								
Board of Supervisors	17.25	9,165	1,845	11,010	-	11,010	\$ 931	\$ 11,941
Clerk of Board of Supervisors	3.25	1,727	348	2,074	-	2,074	175	2,250
Assessor	57.75	30,683	6,175	36,858	-	36,858	3,118	39,977
Elections	8.00	4,250	855	5,106	-	5,106	432	5,538
District Attorney	123.25	65,484	13,179	78,663	-	78,663	6,655	85,318
Child Support Services	109.00	57,913	11,655	69,568	-	69,568	5,886	75,454
Public Defender	49.75	26,433	5,320	31,752	-	31,752	2,686	34,439
Sheriff	221.25	117,553	23,658	141,210	-	141,210	11,947	153,158
Sheriff-Task Gang Force	6.00	3,188	642	3,829	-	3,829	324	4,153
Sheriff's Correctional Division	204.00	108,388	21,813	130,201	-	130,201	11,016	141,217
Probation	138.50	73,587	14,809	88,396	-	88,396	7,479	95,875
Juvenile Hall	165.00	87,666	17,643	105,310	-	105,310	8,910	114,219
Agricultural Commissioner	61.50	32,676	6,576	39,252	-	39,252	3,321	42,573
Produce Inspection	8.75	4,649	936	5,585	-	5,585	472	6,057
Recorder-County Clerk	14.75	7,837	1,577	9,414	-	9,414	796	10,211
Coroner	9.25	4,915	989	5,904	-	5,904	499	6,403
Planning	34.00	18,065	3,636	21,700	-	21,700	1,836	23,536
Housing and Redevelopment Agency	10.50	5,579	1,123	6,702	-	6,702	567	7,269
Office of Emergency Services	5.25	2,789	561	3,351	-	3,351	283	3,634
Animal Control	21.75	11,556	2,326	13,882	-	13,882	1,174	15,056
Building Services	51.75	27,495	5,534	33,029	-	33,029	2,794	35,823

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
HUMAN RESOURCES & EQUAL OPPORTUNITY OFFICE

Allocation of Costs I - Analysis & Support / Personnel & Training

	Number of Employees	Analysis & Support/ Personnel	Training	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
OPERATING DEPARTMENTS (Continued)								
Public Works	121.25	\$ 64,422	\$ 12,965	\$ 77,387	\$ -	\$ 77,387	\$ 6,547	\$ 83,934
Health	150.25	79,830	16,066	95,895	-	95,895	8,113	104,009
Primary Health Care	178.25	94,706	19,060	113,766	-	113,766	9,625	123,391
Environmental Health	72.25	38,387	7,726	46,113	-	46,113	3,901	50,014
Mental Health	258.00	137,078	27,587	164,666	-	164,666	13,932	178,597
Public Guardian/Administrator	11.00	5,844	1,176	7,021	-	7,021	594	7,615
Alcohol & Drug Programs	20.50	10,892	2,192	13,084	-	13,084	1,107	14,191
Emergency Medical Services	7.75	4,118	829	4,946	-	4,946	418	5,365
California Children's Services	62.00	32,941	6,630	39,571	-	39,571	3,348	42,919
Social Services	711.75	378,161	76,106	454,267	-	454,267	38,434	492,701
Community Action Partnership	2.00	1,063	214	1,276	-	1,276	108	1,384
Military & Veterans' Affairs Office	6.00	3,188	642	3,829	-	3,829	324	4,153
IHHS PA-Administration	3.75	1,992	401	2,393	-	2,393	202	2,596
Area Agency on Aging	3.00	1,594	321	1,915	-	1,915	162	2,077
County Library	108.00	57,382	11,548	68,930	-	68,930	5,832	74,762
Agricultural Cooperative Extension	7.75	4,118	829	4,946	-	4,946	418	5,365
Parks	77.50	41,177	8,287	49,464	-	49,464	4,185	53,648
Lake San Antonio	1.00	531	107	638	-	638	54	692
Lake Nacimiento	7.50	3,985	802	4,787	-	4,787	405	5,192
Total Operating Departments	3,130.00	\$ 1,663,006	\$ 334,684	\$ 1,997,690	\$ -	\$ 1,997,690	\$ 169,016	\$ 2,166,706
NON-GENERAL COUNTY								
Natividad Medical Center	827.25	439,528	88,456	527,984	25,700	502,284	\$ 44,670	\$ 546,954
Office for Employment Training	51.00	27,097	5,453	32,550	1,598	30,952	2,754	33,706
Water Resources Agency	48.50	25,769	5,186	30,955	-	30,955	2,619	33,574
Total Non-General County	926.75	\$ 492,393	\$ 99,095	\$ 591,488	\$ 27,298	\$ 564,190	\$ 50,043	\$ 614,234
Total	4,543.00	\$ 2,413,749	\$ 485,773	\$ 2,899,522	\$ 27,298	\$ 2,872,224	\$ 219,059	\$ 2,780,939

* This allocation is based on the total first allocation to operating and non-general County departments.
Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
HUMAN RESOURCES & EQUAL OPPORTUNITY OFFICE

Allocation of Costs II - Division Management and Direct Identified

Allocation Base	Gross Salaries Allocation Base	Division Management Base #2	Direct Identified	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments *	Total Net Allocation
SERVICE DEPARTMENTS								
Administrative Management:								
County Administrative Office	\$ 2,449,143	\$ -	\$ 1,270	\$ 1,270	\$ -	\$ 1,270		
Human Resources & Equal Opportunity Office	1,930,365	-	6,352	6,352	-	6,352		
Telecommunications	-	-	1,980	1,980	-	1,980		
Information Technology	-	-	13,125	13,125	-	13,125		
Risk Management & Benefits Administration	838,515	-	24,923	24,923	-	24,923		
Support Services:								
Purchasing	-	-	8,123	8,123	-	8,123		
Records Retention Center	-	-	1,203	1,203	-	1,203		
Resource Management Agency	-	-	13,198	13,198	-	13,198		
Other Service Departments:								
Auditor-Controller	-	-	13,892	13,892	-	13,892		
Enterprise Resource Project	-	-	494,629	494,629	363,166	131,463		
Treasurer-Tax Collector	-	-	6,935	6,935	-	6,935		
Revenue Division	-	-	5,516	5,516	-	5,516		
County Counsel	-	-	61,941	61,941	-	61,941		
Emergency Communications	-	-	8,459	8,459	-	8,459		
Total Service Departments	\$ 5,218,023	\$ -	\$ 661,545	\$ 661,545	\$ 363,166	\$ 298,379		
OPERATING DEPARTMENTS								
Board of Supervisors	-	-	9,660	9,660	-	9,660	\$ 817	\$ 10,477
Clerk of Board of Supervisors	-	-	233	233	-	233	20	253
Assessor	-	-	20,236	20,236	-	20,236	1,712	21,948
Elections	-	-	8,629	8,629	-	8,629	730	9,359
District Attorney	-	-	42,164	42,164	-	42,164	3,567	45,731
Child Support Services	-	-	26,256	26,256	-	26,256	2,221	28,477
Public Defender	-	-	667	667	-	667	56	723
Sheriff	-	-	32,329	32,329	-	32,329	2,735	35,064
Sheriff-Task Gang Force	-	-	8,940	8,940	-	8,940	756	9,696
Sheriff's Correctional Division	-	-	37,738	37,738	-	37,738	3,193	40,931
Probation	-	-	24,967	24,967	-	24,967	2,112	27,079
Juvenile Hall	-	-	23,840	23,840	-	23,840	2,017	25,857
Agricultural Commissioner	-	-	11,749	11,749	-	11,749	994	12,743
Produce Inspection	-	-	279	279	-	279	24	302
Coroner	-	-	12,410	12,410	-	12,410	1,050	13,460
Planning	-	-	7,084	7,084	-	7,084	599	7,684
Housing and Redevelopment Agency	-	-	486	486	-	486	41	527
Office of Emergency Services	394,872	-	2,801	2,801	-	2,801	237	3,038
Building Services	-	-	11,457	11,457	-	11,457	969	12,426
Public Works	-	-	9,818	9,818	-	9,818	831	10,649
Health	-	-	29,560	29,560	-	29,560	2,501	32,061
Primary Health Care	-	-	10,559	10,559	-	10,559	893	11,452
Environmental Health	-	-	13,591	13,591	-	13,591	1,150	14,740
Mental Health	-	-	35,004	35,004	-	35,004	2,962	37,966

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
HUMAN RESOURCES & EQUAL OPPORTUNITY OFFICE

Allocation of Costs II - Division Management and Direct Identified

	Gross Salaries Allocation Base	Division Management Base #2	Direct Identified	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments *	Total Net Allocation
OPERATING DEPARTMENTS (Continued)								
Public Guardian/Administrator	\$ -	\$ -	\$ 1,051	\$ 1,051	\$ -	\$ 1,051	\$ 89	\$ 1,140
Alcohol & Drug Programs	-	-	14,583	14,583	-	14,583	1,234	15,817
California Children's Services	-	-	1,886	1,886	-	1,886	160	2,046
Social Services	-	-	102,188	102,188	-	102,188	8,646	110,833
County Library	-	-	26,696	26,696	-	26,696	2,259	28,954
Parks	-	-	2,125	2,125	-	2,125	180	2,304
General Liability Insurance (ISF)	-	-	18,222	18,222	17,579	643	1,542	2,185
Workmens' Compensation (ISF)	-	-	19,291	19,291	46,722	(27,431)	1,632	(25,799)
	<u>\$ 394,872</u>	<u>\$ -</u>	<u>\$ 566,497</u>	<u>\$ 566,497</u>	<u>\$ 64,301</u>	<u>\$ 502,196</u>	<u>\$ 47,929</u>	<u>\$ 550,125</u>
NON-GENERAL COUNTY								
Natividad Medical Center	-	-	(42,820)	(42,820)	-	(42,820)	(3,623)	(46,443)
Office for Employment Training	-	-	14,996	14,996	-	14,996	1,269	16,265
Water Resources Agency	-	-	24,773	24,773	-	24,773	2,096	26,869
Total Non-General County	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,051)</u>	<u>\$ (3,051)</u>	<u>\$ -</u>	<u>\$ (3,051)</u>	<u>\$ (258)</u>	<u>\$ (3,309)</u>
Total	<u>\$ 5,612,895</u>	<u>\$ -</u>	<u>\$ 1,224,991</u>	<u>\$ 1,224,991</u>	<u>\$ 427,467</u>	<u>\$ 797,524</u>	<u>\$ 47,671</u>	<u>\$ 546,816</u>
Grand Total		<u>\$ 2,413,749</u>	<u>\$ 1,710,764</u>	<u>\$ 4,124,514</u>	<u>\$ 454,766</u>	<u>\$ 3,669,748</u>	<u>\$ 266,730</u>	<u>\$ 3,327,755</u>

* This allocation is based on the total first allocation to operating and non-general County departments.
Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
TELECOMMUNICATIONS

Explanatory Narrative

The Telecommunications Division of the Department of Information Technology provides for the planning, acquisition, deployment, operation support and maintenance of the County's communication systems and networks. Included in the services are telephone systems, voice mail, mobile radio and emergency communication systems, microwave facilities, Countywide Area/Local Area Networks (WAN/LAN) and Institutional Network (I-Net).

Monthly charges for telephone equipment, maintenance and long distance calls (via US Sprint) are made to each user department and agency based on information supplied by an NEC billing computer integral to with the County's switching system. Costs for radio maintenance are accumulated using a work order system which records the parts and technician time used for each piece of equipment serviced. Generally, only outside agencies receive actual bills for radio work.

Costs for Allocation

2008-09 ACTUAL EXPENDITURES

Budget Unit 151 - Telecommunications	\$ 1,279,994	
Intra & Inter-fund Reimbursement Added Back	4,814,921	
Less - GLI Pajaro Settlement (Acct. #6265)	<u>(4,628)</u>	\$ 6,090,287
Less: Equipment Purchased		<u>(658,472)</u>
TOTAL DIRECT COSTS		\$ 5,431,815

Functional Analysis of Costs

	Department Administration	Telephone Services	Radio Maintenance	Information Technology	Direct Identified	Unallowable	Total Department
ACTUAL EXPENDITURES							
Salaries and Wages	\$ 467,039	\$ 1,037,922	\$ 371,111	\$ 11,896	\$ -	\$ -	\$ 1,887,969
Employee Benefits *	192,738	428,331	153,151	4,909	-	-	779,129
Services and Supplies	1,341,756	550,868	626,991	-	64,925	180,178	2,764,718
Total Direct Costs	<u>\$ 2,001,534</u>	<u>\$ 2,017,120</u>	<u>\$ 1,151,253</u>	<u>\$ 16,806</u>	<u>\$ 64,925</u>	<u>\$ 180,178</u>	<u>\$ 5,431,815</u>
EXTERNAL OVERHEADS							
Building Use Allowance *	28,643	-	-	-	-	-	28,643
Equipment Use Allowance	71,312	317,195	61,618	-	-	-	450,125
Insurance *	4,940	-	-	-	-	-	4,940
Annual Financial Audit *	580	-	-	-	-	-	580
Total External Overheads	<u>\$ 105,475</u>	<u>\$ 317,195</u>	<u>\$ 61,618</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 484,288</u>
Total Functional Costs	2,107,009	2,334,315	1,212,871	16,806	64,925	180,178	5,916,103
REVENUE RECEIVED							
Allocate Department Administration*	<u>(2,107,009)</u>	<u>1,539,070</u>	<u>550,298</u>	<u>17,640</u>	<u>-</u>	<u>(180,178)</u>	<u>(180,178)</u>
TOTAL COSTS FOR FIRST ALLOCATION	\$ -	\$ 3,873,385	\$ 1,763,169	\$ 34,446	\$ 64,925	\$ -	\$ 5,735,925

* Allocated on the basis of salaries and wages.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
TELECOMMUNICATIONS

Allocation of Costs I - Telephone Services

Allocation Base	Allocation Base (1)	Telephone Services	Direct Identified	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments *	Total Net Allocation
SERVICE DEPARTMENTS								
Administrative Management:								
County Administrative Office	\$ 36,208	\$ 30,773	\$ -	\$ 30,773	\$ 36,208	\$ (5,435)		
Human Resources & Equal Opportunity Office	27,768	23,600	-	23,600	27,768	(4,168)		
Information Technology	604,842	514,049	34,446	548,495	604,842	(56,347)		
Risk Management & Benefits Administration	12,052	10,243	-	10,243	12,052	(1,809)		
Support Services:								
Fleet Management	10,505	8,928	-	8,928	10,505	(1,577)		
Purchasing	9,225	7,841	-	7,841	9,225	(1,385)		
Records Retention Center	3,121	2,653	-	2,653	3,121	(469)		
Facilities & Projects Management	23,554	20,018	-	20,018	23,554	(3,536)		
Capital Projects Management	14,181	12,053	-	12,053	14,181	(2,129)		
Printing Services	5,528	4,698	-	4,698	5,528	(830)		
Resource Management Agency	35,968	30,569	-	30,569	35,968	(5,399)		
Other Service Departments:								
Auditor-Controller	48,322	41,068	-	41,068	48,322	(7,254)		
Enterprise Resource Project	34,850	29,619	-	29,619	34,850	(5,231)		
Treasurer-Tax Collector	31,151	26,475	-	26,475	31,151	(4,676)		
Revenue Division	38,692	32,884	-	32,884	38,692	(5,808)		
County Counsel	32,230	27,392	-	27,392	32,230	(4,838)		
Emergency Communications	48,926	41,582	-	41,582	48,926	(7,344)		
Total Service Departments	\$ 1,017,124	\$ 864,444	\$ 34,446	\$ 898,890	\$ 1,017,124	\$ (118,234)		
OPERATING DEPARTMENTS								
Board of Supervisors	27,084	23,018	-	23,018	27,084	(4,066)	\$ 1,264	\$ (2,801)
Clerk of Board of Supervisors	10,875	9,243	-	9,243	10,875	(1,632)	508	(1,125)
Assessor	58,776	49,953	-	49,953	58,776	(8,823)	2,744	(6,079)
Elections	34,543	29,358	-	29,358	34,543	(5,185)	1,613	(3,573)
District Attorney	141,832	120,542	-	120,542	141,832	(21,290)	6,622	(14,669)
Child Support Services	131,159	111,471	-	111,471	131,159	(19,688)	6,123	(13,565)
Public Defender	51,790	44,016	-	44,016	51,790	(7,774)	2,418	(5,356)
Sheriff	173,558	147,505	-	147,505	173,558	(26,053)	8,103	(17,950)
Sheriff's Correctional Division	64,120	54,495	-	54,495	64,120	(9,625)	2,994	(6,632)
Probation	155,527	132,181	-	132,181	155,527	(23,346)	7,261	(16,085)
Juvenile Hall	65,256	55,461	-	55,461	65,256	(9,796)	3,047	(6,749)
Agricultural Commissioner	54,937	46,690	-	46,690	54,937	(8,247)	2,565	(5,682)
Recorder-County Clerk	22,679	19,274	-	19,274	22,679	(3,404)	1,059	(2,346)
Planning	36,933	31,389	-	31,389	36,933	(5,544)	1,724	(3,820)
Housing and Redevelopment Agency	13,722	11,662	-	11,662	13,722	(2,060)	641	(1,419)
Office of Emergency Services	30,101	25,583	-	25,583	30,101	(4,519)	1,405	(3,113)
Animal Control	18,480	15,706	-	15,706	18,480	(2,774)	863	(1,911)
Building Services	86,178	73,242	-	73,242	86,178	(12,936)	4,023	(8,913)
Public Works	56,726	48,211	-	48,211	56,726	(8,515)	2,648	(5,867)
Health	145,130	123,345	-	123,345	145,130	(21,785)	6,776	(15,010)
Primary Health Care	181,897	154,592	-	154,592	181,897	(27,305)	8,492	(18,812)

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
TELECOMMUNICATIONS

Allocation of Costs I - Telephone Services

	Allocation Base	Telephone Services	Direct Identified	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
OPERATING DEPARTMENTS (Continued)								
Environmental Health	\$ 72,907	\$ 61,963	\$ -	\$ 61,963	\$ 72,907	\$ (10,944)	\$ 3,404	\$ (7,540)
Mental Health	261,683	222,402	-	222,402	261,683	(39,281)	12,217	(27,064)
Alcohol & Drug Programs	19,825	16,849	-	16,849	19,825	(2,976)	926	(2,050)
Emergency Medical Services	921	783	-	783	921	(138)	43	(95)
California Children's Services	43,732	37,167	-	37,167	43,732	(6,565)	2,042	(4,523)
Social Services	774,343	658,106	-	658,106	774,343	(116,237)	36,152	(80,085)
Military & Veterans' Affairs Office	7,342	6,240	-	6,240	7,342	(1,102)	343	(759)
County Library	31,708	26,948	-	26,948	31,708	(4,760)	1,480	(3,279)
Agricultural Cooperative Extension	18,737	15,924	-	15,924	18,737	(2,813)	875	(1,938)
Parks	19,323	16,423	-	16,423	19,323	(2,901)	902	(1,998)
Total Operating Departments	<u>\$ 2,811,826</u>	<u>\$ 2,389,742</u>	<u>\$ -</u>	<u>\$ 2,389,742</u>	<u>\$ 2,811,826</u>	<u>\$ (422,083)</u>	<u>\$ 131,275</u>	<u>\$ (290,808)</u>
NON-GENERAL COUNTY								
Natividad Medical Center	562,787	478,307	64,925	543,232	562,787	(19,555)	29,841	10,286
Office for Employment Training	83,808	71,227	-	71,227	83,808	(12,580)	3,913	(8,668)
Water Resources Agency	44,639	37,938	-	37,938	44,639	(6,701)	2,084	(4,617)
All Others	37,329	31,726	-	31,726	37,329	(5,604)	1,743	(3,861)
Total Non-General County	<u>\$ 728,563</u>	<u>\$ 619,199</u>	<u>\$ 64,925</u>	<u>\$ 684,123</u>	<u>\$ 728,563</u>	<u>\$ (44,440)</u>	<u>\$ 37,581</u>	<u>\$ (6,859)</u>
Total	<u>\$ 4,557,513</u>	<u>\$ 3,873,385</u>	<u>\$ 99,371</u>	<u>\$ 3,972,756</u>	<u>\$ 4,557,513</u>	<u>\$ (584,758)</u>	<u>\$ 168,856</u>	<u>\$ (297,667)</u>

Notes: (1) Allocated on the basis of direct charges.

* This allocation is based on the total first allocation to operating and non-general County departments.
Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
TELECOMMUNICATIONS

Allocation of Costs II - Radio Maintenance

Allocation Base	Allocation Base (1)	Radio Maintenance	Direct Identified	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments *	Total Net Allocation
SERVICE DEPARTMENTS								
Administrative Management:								
Risk Management	\$ 40	\$ 144	\$ -	\$ 144	\$ 40	\$ 104		
General Services:								
Facilities & Projects Management	80	287	-	287	80	207		
Other Service Departments:								
Emergency Communications	106,672	382,820	-	382,820	106,672	276,148		
Total Service Departments	\$ 106,792	\$ 383,250	\$ -	\$ 383,250	\$ 106,792	\$ 276,458		
OPERATING DEPARTMENTS								
District Attorney	1,280	4,594	-	4,594	1,280	3,314	\$ 252	\$ 3,566
Sheriff	103,257	370,565	-	370,565	103,257	267,308	20,356	287,664
Sheriff-Task Gang Force	400	1,436	-	1,436	400	1,036	79	1,114
Sheriff's Correctional Division	10,580	37,969	-	37,969	10,580	27,389	2,086	29,475
Probation	2,280	8,182	-	8,182	2,280	5,902	449	6,352
Agricultural Commissioner	8,320	29,858	-	29,858	8,320	21,538	1,640	23,179
Coroner	1,400	5,024	-	5,024	1,400	3,624	276	3,900
Planning	228	818	-	818	228	590	45	635
Office of Emergency Services	1,652	5,929	-	5,929	1,652	4,277	326	4,602
Animal Control	5,776	20,729	-	20,729	5,776	14,953	1,139	16,091
Building Services	532	1,909	-	1,909	532	1,377	105	1,482
Public Works	5,792	20,786	-	20,786	5,792	14,994	1,142	16,136
Health	3,376	12,116	-	12,116	3,376	8,740	666	9,405
Environmental Health	1,296	4,651	-	4,651	1,296	3,355	255	3,611
Emergency Medical Services	24,103	86,500	-	86,500	24,103	62,397	4,752	67,149
Social Services	120	431	-	431	120	311	24	334
Parks	10,332	37,079	-	37,079	10,332	26,747	2,037	28,784
Workmens' Compensation (ISF)	448	1,608	-	1,608	448	1,160	88	1,248
Total Operating Departments	\$ 181,172	\$ 650,183	\$ -	\$ 650,183	\$ 181,172	\$ 469,011	\$ 35,716	\$ 504,727
NON-GENERAL COUNTY								
Natividad Medical Center	1,220	4,378	-	4,378	1,220	3,158	241	3,399
Water Resources Agency	3,472	12,460	-	12,460	3,472	8,988	684	9,673
All Others	198,647	712,897	-	712,897	198,647	514,249	39,161	553,411
Total Non-General County	\$ 203,339	\$ 729,735	\$ -	\$ 729,735	\$ 203,339	\$ 526,396	\$ 40,086	\$ 566,482
Total	491,304	1,763,169	-	1,763,169	491,304	1,271,865	75,803	1,071,210
Grand Total	\$ 5,048,817	\$ 5,636,554	\$ 99,371	\$ 5,735,925	\$ 5,048,817	\$ 687,108	\$ 244,659	\$ 773,543

Notes: (1) Allocated on the basis of direct charges.

* This allocation is based on the total first allocation to operating and non-general County departments.
Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
 Based on Actual Costs for the Year Ended June 30, 2009
INFORMATION TECHNOLOGY

Explanatory Narrative

Information Technology provides for planning, acquisition, deployment, operation, support, and maintenance of the County's information systems applications and infrastructure to meet needs of County departments, the Natividad Medical Center, Water Resources Agency and several other local agencies. Costs are accumulated separately for central computer operations, systems design and programming, data entry, personal computer support and equipment maintenance. Each of these categories is costed separately and an itemized billing, including a complete breakdown by applications program or system utilized, is presented to each user department each month. These billings are adjusted to remove the effect of any sizable "pass through" billings for services provided by outside contractors, form the basis for the allocation of information system costs.

Central Computer Operations

Computer usage is charged to batch jobs based on the number of CPU seconds used. The rate applied varies based on increased CPU capacity or other hardware enhancements. Batch costs are budgeted yearly for each user department based on prior year usage and expected changes such as the addition of new systems.

Systems Design, Programming, and Data Entry

Labor costs are computed weekly from individual employee time cards. Job costs are calculated by extending recorded time per job by actual wage rates plus percentages for employee benefits and administrative overhead. The cost of non-chargeable time and supervisory time are accumulated and allocated to users based on total direct labor charges for the month. Employee wage rates are revised whenever new pay scales take effect.

Personal Computer Support

Personal computer support, including equipment installation, maintenance, and classes relating to basic personal computer operation common application programs is provided by information systems employees. The cost of these services is charged out to benefiting departments based on the number of technician man-hours and the number of student hours of classroom instruction. The charge rate for classroom study covers instructor's salary costs, teaching materials and the amortization of classroom equipment.

Equipment Maintenance

Terminal, personal computer and other equipment maintenance contracts negotiated by and charged initially to information systems are re-billed monthly to the departments utilizing the equipment.

Costs for Allocation

2008-09 ACTUAL EXPENDITURES			
Budget Unit 193 - Information Technology	\$	902,722	
Intra & Inter-fund Reimbursement Added Back		13,836,684	
Less - GLI Pajaro Settlement (Acct. #6265)		<u>(17,617)</u>	\$ 14,721,789
Less - Equipment Purchased			<u>(101,606)</u> \$ 14,620,182
EXTERNAL OVERHEADS			
Building Use Allowance		63,409	
Equipment Use Allowance		197,443	
Insurance		15,933	
Annual Financial Audit		<u>1,653</u>	278,438
REVENUES RECEIVED			<u>(1,752)</u>
TOTAL COSTS FOR FIRST ALLOCATION			<u>\$ 14,896,868</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
INFORMATION TECHNOLOGY

Allocation Base	Allocation of Costs						Other Service Departments *	Total Net Allocation
	Allocation Base	Total First Allocation (1)	Direct Identified	Less Direct Charges	Net First Allocation			
SERVICE DEPARTMENTS								
Administrative Management:								
County Administrative Office & Intergovernmental & Legislative Division	\$ 117,341	\$ 123,267	\$ -	\$ 117,341	\$ 5,926			
Human Resources & Equal Opportunity	117,158	123,074	-	117,158	5,916			
Telecommunications	519,388	545,616	-	519,388	26,228			
Risk Management & Benefits Administration	43,479	45,675	-	43,479	2,196			
Support Services:								
Fleet Management	49,645	52,152	-	49,645	2,507			
Purchasing	30,193	31,718	-	30,193	1,525			
Records Retention	25,509	26,797	-	25,509	1,288			
Facilities & Projects Management	59,378	62,377	-	59,378	2,999			
Capital Projects Management	17,583	18,471	-	17,583	888			
Printing Services	20,133	21,150	-	20,133	1,017			
Resource Management Agency	100,007	105,057	-	100,007	5,050			
Other Service Departments:								
Auditor-Controller	112,431	118,109	-	112,431	5,678			
Enterprise Resource Project	112,454	118,133	312,677	425,131	5,679			
Treasurer-Tax Collector	55,779	58,596	-	55,779	2,817			
Revenue Division	75,292	79,094	-	75,292	3,802			
County Counsel	93,850	98,589	-	93,850	4,739			
Emergency Communications	444,155	466,584	-	444,155	22,429			
Total Service Departments	\$ 1,993,775	\$ 2,094,458	\$ 312,677	\$ 2,306,452	\$ 100,683			
OPERATING DEPARTMENTS								
Board of Supervisors	50,586	53,141	-	50,586	2,555	\$ 1,287	\$ 3,841	
Clerk of Board of Supervisors	25,432	26,716	-	25,432	1,284	647	1,931	
Assessor	168,197	176,691	-	168,197	8,494	4,278	12,772	
Elections	32,049	33,667	-	32,049	1,618	815	2,434	
District Attorney	404,848	425,292	-	404,848	20,444	10,298	30,742	
Child Support Services	322,199	338,470	-	322,199	16,271	8,196	24,466	
Public Defender	151,370	159,014	-	151,370	7,644	3,850	11,494	
Sheriff	957,488	1,005,840	-	957,488	48,352	24,355	72,707	
Sheriff's Correctional Division	578,245	607,446	-	578,245	29,201	14,708	43,909	
Probation	409,099	429,758	-	409,099	20,659	10,406	31,065	
Juvenile Hall	192,177	201,882	-	192,177	9,705	4,888	14,593	
Agricultural Commissioner	246,173	258,604	-	246,173	12,431	6,262	18,693	
Produce Inspection	32,485	34,125	-	32,485	1,640	826	2,467	
Recorder-County Clerk	116,356	122,232	-	116,356	5,876	2,960	8,835	
Coroner	11,970	12,574	-	11,970	604	304	909	
Planning	119,436	125,467	-	119,436	6,031	3,038	9,069	
Housing and Redevelopment Agency	42,201	44,332	-	42,201	2,131	1,073	3,205	
Office of Emergency Services	59,705	62,720	-	59,705	3,015	1,519	4,534	
Animal Control	49,271	51,759	-	49,271	2,488	1,253	3,741	
Building Services	187,756	197,237	-	187,756	9,481	4,776	14,257	
Public Works	251,444	264,142	-	251,444	12,698	6,396	19,093	

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
INFORMATION SYSTEMS

	Allocation of Costs						
	Allocation Base	Total First Allocation	Direct Identified	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
OPERATING DEPARTMENTS (Continued)							
Health	\$ 494,655	\$ 519,634	\$ -	\$ 494,655	\$ 24,979	\$ 12,582	\$ 37,562
Primary Health Care	339,053	356,175	-	339,053	17,122	8,624	25,746
Environmental Health	194,496	204,317	-	194,496	9,822	4,947	14,769
Mental Health	633,789	665,794	-	633,789	32,005	16,121	48,127
Public Guardian/Administrator	32,087	33,707	-	32,087	1,620	816	2,437
Alcohol & Drug Programs	44,067	46,292	-	44,067	2,225	1,121	3,346
Emergency Medical Services	39,579	41,578	-	39,579	1,999	1,007	3,005
California Children's Services	157,779	165,747	-	157,779	7,968	4,013	11,981
Social Services	2,593,460	2,724,425	-	2,593,460	130,966	65,968	196,934
Military & Veterans' Affairs Office	26,039	27,354	-	26,039	1,315	662	1,977
County Library	454,264	477,204	-	454,264	22,940	11,555	34,494
Agricultural Cooperative Extension	20,606	21,647	-	20,606	1,041	524	1,565
Parks	108,943	114,444	-	108,943	5,501	2,771	8,273
Total Operating Departments	\$ 9,547,303	\$ 10,029,428	\$ -	\$ 9,547,303	\$ 482,125	\$ 242,848	\$ 724,973
NON-GENERAL COUNTY							
Natividad Medical Center	1,759,881	1,848,753	-	1,759,881	88,871	44,765	133,636
Office for Employment Training	209,175	219,738	-	209,175	10,563	5,321	15,884
Superior Court of CA - Mo Co	68,401	71,855	-	68,401	3,454	1,740	5,194
Water Resources Agency	135,724	142,578	-	135,724	6,854	3,452	10,306
LAFCO	8,387	8,810	-	8,387	424	213	637
All Others	160,467	168,571	-	160,467	8,103	4,082	12,185
Total Non-General County	\$ 2,342,036	\$ 2,460,305	\$ -	\$ 2,342,036	\$ 118,269	\$ 59,573	\$ 177,842
Total	\$ 13,883,114	\$ 14,584,191	\$ 312,677	\$ 14,195,791	\$ 701,078	\$ 302,421	\$ 902,815

Notes: (1) Allocated on the basis of direct charges.

* This allocation is based on the total first allocation to operating and non-general county departments. Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
RISK MANAGEMENT AND BENEFITS ADMINISTRATION

Explanatory Narrative

Risk Management and Benefits Administration is a separate division of the Department of Administrative Management. The division was created in recognition of the County's increasingly complex insurance requirements, including control over self-insurance programs such as general liability and workers' compensation. As part of these programs, this division is responsible for the evaluation and funding of risk, the receipt and payment of general liability claims and the purchase of commercial liability policies for coverage in excess of self-insurance limits. The division works with County Counsel to coordinate litigation involving general liability claims. The division also purchases and manages the health, life and disability policies which are part of the County's employee benefits package. The cost of the division's safety analyst, who provides risk reduction and safety awareness services to County departments, is charged directly to the general liability and workers' compensation self-insurance funds.

Risk Management and Benefits Administration Office costs (net of direct billings and direct identified made throughout the fiscal year) have been allocated based on the average number of employees in each department. The sum of the costs allocated and the direct charges constitute the total first allocation for this department.

Costs for Allocation

2008-09 ACTUAL EXPENDITURES

Budget Unit 195 - Risk Management & Benefits Administration	\$	444,175		
Intra & Inter-fund Reimbursement Added Back		948,351		
Less - GLI Pajaro Settlement (Acct. #6265)		<u>(1,262)</u>	\$	1,391,264
Less: Equipment Purchased				<u>-</u>
			\$	1,391,264
REVENUE RECEIVED				<u>(10,122)</u>

EXTERNAL OVERHEADS

Building Use Allowance				3,480
Equipment Use Allowance				4,774
Insurance				1,774
Annual Financial Audit				<u>152</u>
				<u>10,180</u>

NET COSTS FOR ALLOCATION

\$ 1,391,322

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
RISK MANAGEMENT AND BENEFITS ADMINISTRATION

Functional Analysis of Costs

	<u>Administration</u>	<u>Personnel/ Benefits</u>	<u>Human Resources</u>	<u>General Liability</u>	<u>Workers Compensation</u>	<u>Enterprise Resource Planning</u>	<u>Total Department</u>
ACTUAL EXPENDITURES							
Salaries and Wages	\$ 30,128	\$ 268,391	\$ 422	\$ 168,983	\$ 346,135	\$ 24,456	\$ 838,515
Employee Benefits *	13,539	120,612	190	75,939	155,549	10,990	376,819
Services and Supplies	<u>103,074</u>	<u>57,545</u>	-	-	15,311	-	175,930
Total Direct Costs	<u>\$ 146,742</u>	<u>\$ 446,548</u>	<u>\$ 612</u>	<u>\$ 244,922</u>	<u>\$ 516,994</u>	<u>\$ 35,446</u>	<u>\$ 1,391,264</u>
EXTERNAL OVERHEADS							
Building Use Allowance *	125	1,114	2	701	1,437	101	3,480
Equipment Use Allowance *	172	1,528	2	962	1,971	139	4,774
Insurance	1,774	-	-	-	-	-	1,774
Annual Financial Audit	152	-	-	-	-	-	152
Total External Overheads	<u>\$ 2,223</u>	<u>\$ 2,642</u>	<u>\$ 4</u>	<u>\$ 1,663</u>	<u>\$ 3,407</u>	<u>\$ 241</u>	<u>\$ 10,180</u>
Total Department Costs	148,964	449,190	616	246,586	520,401	35,687	1,401,444
REVENUE RECEIVED							
Allocate Clerical Support *	<u>(148,964)</u>	<u>49,457</u>	<u>78</u>	<u>31,139</u>	<u>63,783</u>	<u>4,507</u>	<u>-</u>
NET FUNCTIONAL COSTS	-	498,647	694	277,725	574,062	40,193	1,391,322
Eliminate Unallowable Functions	-	-	-	-	-	-	-
NET COSTS FOR FIRST ALLOCATION	<u>\$ -</u>	<u>\$ 498,647</u>	<u>\$ 694</u>	<u>\$ 277,725</u>	<u>\$ 574,062</u>	<u>\$ 40,193</u>	<u>\$ 1,391,322</u>

* Allocated on the basis of salaries and wages.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
RISK MANAGEMENT AND BENEFITS ADMINISTRATION

Allocation Base	Allocation of Costs							
	Base #1 Number of Employees	Benefits Base #1	Direct Identified	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments *	Total Net Allocation
SERVICE DEPARTMENTS								
Administrative Management:								
County Administrative Office	26.75	\$ 2,936	\$ -	\$ 2,936	\$ -	\$ 2,936		
Human Resources & Equal Opportunity Office	26.00	2,854	694	3,548	-	3,548		
Telecommunications	25.50	2,799	-	2,799	-	2,799		
Information Technology	88.00	9,659	-	9,659	-	9,659		
Risk Management & Benefits Administration	10.50	1,152	-	1,152	-	1,152		
Support Services:								
Fleet Management	19.75	2,168	-	2,168	-	2,168		
Purchasing	8.00	878	-	878	-	878		
Records Retention Center	6.75	741	-	741	-	741		
Facilities & Projects Management	32.25	3,540	-	3,540	-	3,540		
Capital Projects Management	6.25	686	-	686	-	686		
Printing Services	5.00	549	-	549	-	549		
Resource Management Agency	37.50	4,116	-	4,116	-	4,116		
Other Service Departments:								
Auditor-Controller	49.50	5,433	-	5,433	-	5,433		
Enterprise Resource Project	-	-	40,193	40,193	16,235	23,959		
Treasurer-Tax Collector	20.50	2,250	-	2,250	-	2,250		
Revenue Division	21.75	2,387	-	2,387	-	2,387		
County Counsel	29.25	3,211	-	3,211	-	3,211		
Emergency Communications	73.00	8,013	-	8,013	-	8,013		
Total Service Departments	486.25	\$ 53,372	\$ 40,887	\$ 94,259	\$ 16,235	\$ 78,024		
OPERATING DEPARTMENTS								
Board of Supervisors	17.25	1,893	-	1,893	-	1,893	\$ 178	\$ 2,071
Clerk of Board of Supervisors	3.25	357	-	357	-	357	33	390
Assessor	57.75	6,339	-	6,339	-	6,339	595	6,933
Elections	8.00	878	-	878	-	878	82	960
District Attorney	123.25	13,528	-	13,528	-	13,528	1,269	14,797
Child Support Services	109.00	11,964	-	11,964	-	11,964	1,122	13,086
Public Defender	49.75	5,461	-	5,461	-	5,461	512	5,973
Sheriff	221.25	24,285	-	24,285	-	24,285	2,278	26,563
Sheriff-Task Gang Force	6.00	659	-	659	-	659	62	720
Sheriff's Correctional Division	204.00	22,391	-	22,391	-	22,391	2,100	24,492
Probation	138.50	15,202	-	15,202	-	15,202	1,426	16,628
Juvenile Hall	165.00	18,111	-	18,111	-	18,111	1,699	19,810
Agricultural Commissioner	61.50	6,750	-	6,750	-	6,750	633	7,384
Produce Inspection	8.75	960	-	960	-	960	90	1,051
Recorder-County Clerk	14.75	1,619	-	1,619	-	1,619	152	1,771
Coroner	9.25	1,015	-	1,015	-	1,015	95	1,111
Planning	34.00	3,732	-	3,732	-	3,732	350	4,082
Housing and Redevelopment Agency	10.50	1,152	-	1,152	-	1,152	108	1,261
Office of Emergency Services	5.25	576	-	576	-	576	54	630
Animal Control	21.75	2,387	-	2,387	-	2,387	224	2,611

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
RISK MANAGEMENT AND BENEFITS ADMINISTRATION

	Allocation of Costs							
	Base #1 Number of Employees	Benefits	Direct Identified	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
OPERATING DEPARTMENTS (Continued)								
Building Services	51.75	\$ 5,680	\$ -	\$ 5,680	\$ -	\$ 5,680	\$ 533	\$ 6,213
Public Works	121.25	13,309	-	13,309	-	13,309	1,248	14,557
Health	150.25	16,492	-	16,492	-	16,492	1,547	18,039
Primary Health Care	178.25	19,565	-	19,565	-	19,565	1,835	21,400
Environmental Health	72.25	7,930	-	7,930	-	7,930	744	8,674
Mental Health	258.00	28,319	-	28,319	-	28,319	2,656	30,975
Public Guardian/Administrator	11.00	1,207	-	1,207	-	1,207	113	1,321
Alcohol & Drug Programs	20.50	2,250	-	2,250	-	2,250	211	2,461
Emergency Medical Services	7.75	851	-	851	-	851	80	930
California Children's Services	62.00	6,805	-	6,805	-	6,805	638	7,444
Social Services	711.75	78,123	-	78,123	-	78,123	7,328	85,451
Community Action Partnership	2.00	220	-	220	-	220	21	240
Military & Veterans' Affairs Office	6.00	659	-	659	-	659	62	720
IHSS PA-Administration	3.75	412	-	412	-	412	39	450
Area Agency on Aging	3.00	329	-	329	-	329	31	360
County Library	108.00	11,854	-	11,854	-	11,854	1,112	12,966
Agricultural Cooperative Extension	7.75	851	-	851	-	851	80	930
Parks	77.50	8,507	-	8,507	-	8,507	798	9,304
Lake San Antonio	1.00	110	-	110	-	110	10	120
Lake Nacimiento	7.50	823	-	823	-	823	77	900
General Liability Insurance (ISF)	-	-	277,725	277,725	321,294	(43,569)	26,052	(17,517)
Workmens' Compensation (ISF)	-	-	574,062	574,062	610,822	(36,760)	53,850	17,090
Total Operating Departments	3,130	\$ 343,554	\$ 851,787	\$ 1,195,341	\$ 932,116	\$ 263,225	\$ 112,130	\$ 375,355
NON-GENERAL COUNTY								
Natividad Medical Center	827.25	90,800	-	90,800	-	90,800	8,518	99,318
Office for Employment Training	51.00	5,598	-	5,598	-	5,598	525	6,123
Water Resources Agency	48.50	5,323	-	5,323	-	5,323	499	5,823
Total Non-General County	926.75	\$ 101,722	\$ -	\$ 101,722	\$ -	\$ 101,722	\$ 9,542	\$ 111,264
Total	4,543.00	\$ 498,647	\$ 892,674	\$ 1,391,322	\$ 948,351	\$ 442,971	\$ 121,672	\$ 486,619

* This allocation is based on the first net allocation to operating and non-general County departments.
Refer to Exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
FLEET MANAGEMENT

Explanatory Narrative

Fleet Management provides vehicle procurement/disposal, service station and vehicle maintenance and repair services to all County departments and on an ad hoc basis, several local agencies. In addition to automobiles and trucks, the division performs both schedule and corrective services on much of the County's heavy equipment, generators, trailers and miscellaneous small equipment.

This Resource Management Agency division uses a PC-based maintenance software program called EMS (Equipment Maintenance System) to continuously collect data on each "customer's" use of gasoline, oil, tires, parts, and mechanic labor. The EMS system creates a work order for each maintenance or repair project against which labor and parts costs are to be charged. Labor hours and part numbers are entered into computer terminals by the mechanics as work progresses. The system extends labor hours by each worker's actual wage rate plus factors for employee benefits and overhead. Parts costs are extended automatically by the system from a master parts list. Authorized county employees may fuel county vehicles at the Fleet Management service station. A computer chip installed in each vehicle records all withdrawal of oil and gasoline. Copies of each department's fully detailed and costed work orders are printed out at the end of each month and furnished to the department or agency being billed as support for a journal voucher charge against the department's budget.

All County owned automobiles are purchased, prepared for use and disposed of by the Fleet Management division. The allowable cost of affecting these purchases has been allocated to user departments at the rate of \$350 per vehicle. Most general-funded departments are in Fleet Management's replacement program. Under this program, vehicles are purchased by the division and leased to customer departments for a straight-line depreciation fee and a fixed monthly maintenance fee based on the life expectancy and usage of the vehicles. Fuel for these vehicles is a direct charge. All other departments/vehicles not in the replacement program are directly charged "fee for service".

The costs of providing service station and vehicle maintenance services are considered allowable and accordingly have been allocated separately based on the total actual charges made during the year.

Costs for Allocation

2008-09 ACTUAL EXPENDITURES

Budget unit 109 - Fleet Management	\$	927,013	
Intra & Inter-fund Reimbursement Added Back		4,687,523	
Less - GLI Pajaro Settlement (Acct. #6265)		<u>(3,944)</u>	\$ 5,610,592
Less - Equipment Purchased			<u>(5,045)</u>
TOTAL DIRECT COSTS			\$ 5,605,547

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009

FLEET MANAGEMENT**Functional Analysis**

	Department Administration	Vehicle Maintenance	Service Station	Total Department
ACTUAL EXPENDITURES				
Salaries and Wages	\$ 268,414	\$ 778,307	\$ 46,148	\$ 1,092,869
Employee Benefits	133,896	388,253	23,021	545,170
Services and Supplies	<u>745,866</u>	<u>1,526,967</u>	<u>1,694,676</u>	<u>3,967,508</u>
Total Direct Costs	<u>\$ 1,148,176</u>	<u>\$ 2,693,526</u>	<u>\$ 1,763,844</u>	<u>\$ 5,605,547</u>
EXTERNAL OVERHEADS				
Building Use Allowance	337	14,134	19,182	33,653
Equipment Use Allowance	30,307	42,595	-	72,902
Insurance	3,791	-	-	3,791
Annual Financial Audit	630	-	-	630
Total External Overheads	<u>\$ 35,065</u>	<u>\$ 56,729</u>	<u>\$ 19,182</u>	<u>\$ 110,976</u>
Total Functional Costs	1,183,241	2,750,256	1,783,027	5,716,523
REVENUES RECEIVED	(485)	-	-	(485)
Eliminate Unallowable Costs	-	-	-	-
Allocate Department Administration	<u>(1,182,756)</u>	<u>1,116,552</u>	<u>66,204</u>	<u>-</u>
TOTAL COSTS FOR FIRST ALLOCATION	<u>\$ -</u>	<u>\$ 3,866,808</u>	<u>\$ 1,849,230</u>	<u>\$ 5,716,039</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
FLEET MANAGEMENT

Allocation of Costs I - Maintenance and Repairs

	Allocation Base	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
Allocation Base					*	
SERVICE DEPARTMENTS						
Administrative Management:						
Telecommunications	\$ 16,432	\$ 21,208	\$ 16,432	\$ 4,776		
Information Technology	31,980	41,275	31,980	9,296		
Support Services:						
Purchasing	1,181	1,524	1,181	343		
Records Retention Center	2,652	3,423	2,652	771		
Facilities & Projects Management	62,294	80,402	62,294	18,107		
Resource Management Agency	3,697	4,771	3,697	1,075		
Other Service Departments:						
Treasurer-Tax Collector	735	948	735	214		
County Counsel	33	43	33	10		
Total Service Departments	\$ 119,003	\$ 153,595	\$ 119,003	\$ 34,591		
OPERATING DEPARTMENTS						
Assessor	10,239	13,215	10,239	2,976	\$ 737	\$ 3,713
Elections	4,164	5,374	4,164	1,210	300	1,510
District Attorney	63,306	81,708	63,306	18,402	4,558	22,960
Child Support Services	11,336	14,631	11,336	3,295	816	4,111
Public Defender	12,044	15,545	12,044	3,501	867	4,368
Sheriff	524,839	677,396	524,839	152,558	37,789	190,347
Sheriff-Task Gang Force	16,560	21,374	16,560	4,814	1,192	6,006
Sheriff's Correctional Division	54,579	70,444	54,579	15,865	3,930	19,794
Probation	52,641	67,943	52,641	15,302	3,790	19,092
Juvenile Hall	78,558	101,393	78,558	22,835	5,656	28,491
Agricultural Commissioner	119,907	154,760	119,907	34,854	8,633	43,487
Coroner	10,541	13,605	10,541	3,064	759	3,823
Planning	6,640	8,570	6,640	1,930	478	2,408
Housing and Redevelopment Agency	169	218	169	49	12	61
Office of Emergency Services	8,604	11,105	8,604	2,501	619	3,120
Animal Control	24,722	31,908	24,722	7,186	1,780	8,966
Building Services	41,240	53,228	41,240	11,988	2,969	14,957
Public Works	1,265,646	1,633,538	1,265,646	367,892	91,128	459,020
Health	27,593	35,613	27,593	8,021	1,987	10,007
Environmental Health	68,111	87,909	68,111	19,798	4,904	24,702
Mental Health	94,324	121,741	94,324	27,418	6,791	34,209
Public Guardian/Administrator	5,221	6,738	5,221	1,517	376	1,893
Emergency Medical Services	7,023	9,064	7,023	2,041	506	2,547
Social Services	140,179	180,926	140,179	40,747	10,093	50,840
Military & Veterans' Affairs Office	7,427	9,586	7,427	2,159	535	2,694
County Library	65,110	84,036	65,110	18,926	4,688	23,614
Agricultural Cooperative Ext.	22,058	28,470	22,058	6,412	1,588	8,000
Parks	89,367	115,343	89,367	25,977	6,434	32,411
Lake Nacimiento	4,330	5,589	4,330	1,259	312	1,570
Total Operating Departments	\$ 2,836,477	\$ 3,660,971	\$ 2,836,477	\$ 824,494	\$ 204,229	\$ 1,028,724

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
FLEET MANAGEMENT

Allocation Base	Allocation of Costs I - Maintenance and Repairs					Total Net Allocation
	Allocation Base	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments *	
NON-GENERAL COUNTY						
Natividad Medical Center	\$ 13,741	\$ 17,735	\$ 13,741	3,994	989	\$ 4,984
Office for Employment Training	15,807	20,401	15,807	4,595	1,138	5,733
Water Resources Agency	8,828	11,394	8,828	2,566	636	3,202
All Others	2,101	2,712	2,101	611	151	762
Total Non-General County	<u>\$ 40,477</u>	<u>\$ 52,242</u>	<u>\$ 40,477</u>	<u>\$ 11,766</u>	<u>\$ 2,914</u>	<u>\$ 14,680</u>
Total	<u>\$ 2,995,957</u>	<u>\$ 3,866,808</u>	<u>\$ 2,995,957</u>	<u>\$ 870,851</u>	<u>\$ 207,144</u>	<u>\$ 1,043,404</u>

* This allocation is based on the total first allocation to operating and non-general County departments. Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
FLEET MANAGEMENT

Allocation of Costs II - Service Station

	<u>Allocation Base</u>	<u>Total First Allocation</u>	<u>Less Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u>	<u>Total Net Allocation</u>
Allocation Base					*	
SERVICE DEPARTMENTS						
Administrative Management:						
Human Resources Division & Equal Opportunity Office	\$ 106	\$ 116	\$ 106	\$ 10		
Telecommunications	11,941	13,038	11,941	1,097		
Information Technology	14,960	16,334	14,960	1,374		
Risk Management	13	15	13	1		
Support Services:						
Purchasing	104	114	104	10		
Records Retention Center	3,295	3,598	3,295	303		
Facilities & Projects Management	47,874	52,271	47,874	4,397		
Resource Management Agency	1,376	1,502	1,376	126		
Other Service Departments:						
Auditor-Controller	24	26	24	2		
Treasurer-Tax Collector	275	301	275	25		
County Counsel	136	149	136	13		
Total Service Departments	<u>\$ 80,105</u>	<u>\$ 87,463</u>	<u>\$ 80,105</u>	<u>\$ 7,358</u>		
OPERATING DEPARTMENTS						
Board of Supervisors	74	81	74	7	\$ 5	\$ 11
Assessor	5,980	6,529	5,980	549	364	913
Elections	1,070	1,168	1,070	98	65	163
District Attorney	48,970	53,468	48,970	4,498	2,983	7,481
Child Support Services	7,124	7,778	7,124	654	434	1,088
Public Defender	13,061	14,261	13,061	1,200	796	1,995
Sheriff	529,914	578,587	529,914	48,672	32,277	80,949
Sheriff-Task Gang Force	8,128	8,874	8,128	747	495	1,242
Sheriff's Correctional Division	30,956	33,799	30,956	2,843	1,886	4,729
Probation	36,996	40,394	36,996	3,398	2,253	5,651
Juvenile Hall	65,498	71,514	65,498	6,016	3,989	10,005
Agricultural Commissioner	85,972	93,869	85,972	7,897	5,237	13,133
Recorder-County Clerk	20	22	20	2	1	3
Coroner	11,710	12,785	11,710	1,076	713	1,789
Planning	5,453	5,954	5,453	501	332	833
Housing and Redevelopment Agency	476	519	476	44	29	73
Office of Emergency Services	3,443	3,759	3,443	316	210	526
Animal Control	28,551	31,174	28,551	2,622	1,739	4,361
Building Services	52,708	57,549	52,708	4,841	3,210	8,052
Public Works	213,224	232,809	213,224	19,585	12,987	32,572
Health	19,164	20,924	19,164	1,760	1,167	2,927
Environmental Health	48,301	52,737	48,301	4,436	2,942	7,378
Mental Health	88,400	96,519	88,400	8,119	5,384	13,504
Public Guardian/Administrator	3,637	3,971	3,637	334	221	556
Emergency Medical Services	6,597	7,203	6,597	606	402	1,008
California Children's Services	809	883	809	74	49	124
Social Services	113,314	123,722	113,314	10,408	6,902	17,310

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
FLEET MANAGEMENT

Allocation of Costs II - Service Station

Allocation Base	<u>Allocation Base</u>	<u>Total First Allocation</u>	<u>Less Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u> *	<u>Total Net Allocation</u>
OPERATING DEPARTMENTS (Continued)						
Military & Veterans' Affairs Office	\$ 8,470	\$ 9,248	\$ 8,470	\$ 778	\$ 516	\$ 1,294
County Library	8,264	9,023	8,264	759	503	1,262
Agricultural Cooperative Ext.	14,425	15,750	14,425	1,325	879	2,204
Parks	78,769	86,004	78,769	7,235	4,798	12,033
Lake Nacimiento	341	373	341	31	21	52
Total Operating Departments	\$ 1,539,819	\$ 1,681,250	\$ 1,539,819	\$ 141,431	\$ 93,790	\$ 235,221
NON-GENERAL COUNTY						
Natividad Medical Center	9,086	9,921	9,086	835	553	1,388
Office for Employment Training	9,890	10,798	9,890	908	602	1,511
Water Resources Agency	54,769	59,799	54,769	5,030	3,336	8,366
Total Non-General County	\$ 73,744	\$ 80,518	\$ 73,744	\$ 6,773	\$ 4,492	\$ 11,265
Total	\$ 1,693,668	\$ 1,849,230	\$ 1,693,668	\$ 155,562	\$ 98,281	\$ 246,486
Grand Total		\$ 5,716,039	\$ 4,689,625	\$ 1,026,414	\$ 305,425	\$ 1,289,890

* This allocation is based on the total first allocation to operating and non-general County departments. Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
 Based on Actual Costs for the Year Ended June 30, 2009
PURCHASING

Explanatory Narrative

Purchasing for all County departments, the Water Resources Agency, and the Natividad Medical Center is centralized in the Purchasing division of the County Administrative Office. During Fiscal Year 2006-07 the General Services Department was reorganized and oversight for Purchasing Division was transferred into the County Administrative office. Purchasing, then Budget Unit 106 – Org. 1063 was changed to Budget Unit 119 beginning in Fiscal Year 2007-08.

Purchasing operates to obtain the desired quality of goods and services in a timely manner at the lowest cost by assisting other departments in defining their need, locating vendors and soliciting bids and proposals. All County purchase orders and requisitions are controlled and approved by the Purchasing division and acts as the Purchasing Agent representative for the Board of Supervisors. This division also manages the County Surplus Program, utilizing business practices in the redistribution and sales of excess County property.

The costs of this division have been allocated on the basis of the number of purchase orders issued for each department.

Costs for Allocation

2008-09 ACTUAL EXPENDITURES

Budget Unit 119 - Purchasing	\$	836,411		
Intra & Inter-fund Reimbursement Added Back		128,859		
Less - GLI Pajaro Settlement (Acct. #6265)		<u>(3,050)</u>	\$ 962,219	
Less - Equipment Purchased			<u>-</u>	\$ 962,219
EXTERNAL OVERHEADS				
Building Use Allowance			5,716	
Equipment Use Allowance			2,442	
Insurance			2,082	
Annual Financial Audit			<u>110</u>	10,350
REVENUES RECEIVED				<u>(24,023)</u>
NET COSTS FOR FIRST ALLOCATION				<u>\$ 948,546</u>

Functional Analysis

	<u>Purchasing</u>	<u>Direct Identified - ERP</u>	<u>Unallowable OES Basin Fire</u>	<u>Total Department</u>
ACTUAL EXPENDITURES				
Salaries and Wages	\$ 497,381	\$ 90,827	\$ -	\$ 588,208
Employee Benefits	235,881	43,074	-	278,955
Services and Supplies	<u>95,055</u>	<u>-</u>	<u>1,934</u>	<u>96,990</u>
Total Direct Costs	<u>\$ 828,318</u>	<u>\$ 133,901</u>	<u>\$ 1,934</u>	<u>\$ 964,153</u>
EXTERNAL OVERHEADS				
Building Use Allowance	5,716	-	-	5,716
Equipment Use Allowance	2,442	-	-	2,442
Insurance	2,082	-	-	2,082
Annual Financial Audit	<u>110</u>	<u>-</u>	<u>-</u>	<u>110</u>
Total External Overheads	<u>\$ 10,350</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,350</u>
Total Functional Costs	838,668	133,901	1,934	974,503
REVENUES RECEIVED				
	(24,023)	-	-	(24,023)
Eliminate Unallowable Costs	-	-	(1,934)	(1,934)
Allocate Department Administration	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL COSTS FOR FIRST ALLOCATION	<u>\$ 814,645</u>	<u>\$ 133,901</u>	<u>\$ -</u>	<u>\$ 948,546</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
PURCHASING

Allocation of Costs

Allocation Base	Allocation Base (1)	Purchasing	Direct Identified	First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments (2)	Total Net Allocation
SERVICE DEPARTMENTS								
Administrative Management:								
County Administrative Office	36	\$ 5,118	\$ -	\$ 5,118	\$ -	\$ 5,118		
Human Resources & EOO	36	5,118	-	5,118	-	5,118		
Telecommunications	103	14,644	-	14,644	-	14,644		
Information Technology	230	32,700	-	32,700	-	32,700		
Risk Management & Benefits Adm	15	2,133	-	2,133	-	2,133		
Support Services:								
Fleet Management	136	19,335	-	19,335	-	19,335		
Purchasing	16	2,275	-	2,275	-	2,275		
Records Retention Center	12	1,706	-	1,706	-	1,706		
Facilities & Projects Management	176	25,022	-	25,022	-	25,022		
Capital Projects Management	48	6,824	-	6,824	-	6,824		
Printing Services	20	2,843	-	2,843	-	2,843		
Resource Management Agency	33	4,692	-	4,692	-	4,692		
Other Service Departments:								
Auditor-Controller	30	4,265	-	4,265	-	4,265		
Enterprise Resource Project	25	3,554	133,901	137,456	128,859	8,597		
Treasurer-Tax Collector	62	8,815	-	8,815	-	8,815		
Revenue Division	31	4,407	-	4,407	-	4,407		
County Counsel	21	2,986	-	2,986	-	2,986		
Emergency Communications	41	5,829	-	5,829	-	5,829		
Total Service Departments	1,071	\$ 152,266	\$ 133,901	\$ 286,167	\$ 128,859	\$ 157,309		
OPERATING DEPARTMENTS								
Board of Supervisors	24	3,412	-	3,412	-	3,412	\$ 508	\$ 3,920
Clerk of Board of Supervisors	5	711	-	711	-	711	106	817
Assessor	30	4,265	-	4,265	-	4,265	635	4,900
Elections	102	14,502	-	14,502	-	14,502	2,159	16,660
Fort Ord	2	284	-	284	-	284	42	327
Grand Jury	5	711	-	711	-	711	106	817
District Attorney	56	7,962	-	7,962	-	7,962	1,185	9,147
Child Support Services	31	4,407	-	4,407	-	4,407	656	5,063
Public Defender	33	4,692	-	4,692	-	4,692	698	5,390
Sheriff	172	24,454	-	24,454	-	24,454	3,641	28,094
Sheriff-Task Gang Force	4	569	-	569	-	569	85	653
Sheriff's Correctional Division	125	17,771	-	17,771	-	17,771	2,646	20,417
Probation	81	11,516	-	11,516	-	11,516	1,714	13,230
Juvenile Hall	149	21,184	-	21,184	-	21,184	3,154	24,337
Agricultural Commissioner	98	13,933	-	13,933	-	13,933	2,074	16,007
Produce Inspection	4	569	-	569	-	569	85	653
Recorder-County Clerk	45	6,398	-	6,398	-	6,398	952	7,350
Coroner	11	1,564	-	1,564	-	1,564	233	1,797
Planning	32	4,550	-	4,550	-	4,550	677	5,227
Housing and Redevelopment Agency	157	22,321	-	22,321	-	22,321	3,323	25,644

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009

PURCHASING

	Allocation Base	Purchasing	Direct Identified	First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
OPERATING DEPARTMENTS (Continued)								
Office of Emergency Services	18	\$ 2,559	\$ -	\$ 2,559	\$ -	\$ 2,559	\$ 381	\$ 2,940
Animal Control	45	6,398	-	6,398	-	6,398	952	7,350
Building Services	49	6,966	-	6,966	-	6,966	1,037	8,004
Public Works	290	41,230	-	41,230	-	41,230	6,138	47,368
Health	321	45,637	-	45,637	-	45,637	6,794	52,431
Primary Health Care	250	35,543	-	35,543	-	35,543	5,291	40,834
Environmental Health	84	11,942	-	11,942	-	11,942	1,778	13,720
Mental Health	255	36,254	-	36,254	-	36,254	5,397	41,651
Public Guardian/Administrator	25	3,554	-	3,554	-	3,554	529	4,083
Alcohol & Drug Programs	40	5,687	-	5,687	-	5,687	847	6,534
Emergency Medical Services	13	1,848	-	1,848	-	1,848	275	2,123
California Children's Services	30	4,265	-	4,265	-	4,265	635	4,900
Social Services	312	44,358	-	44,358	-	44,358	6,604	50,961
Community Action Partnership	28	3,981	-	3,981	-	3,981	593	4,573
Military & Veterans' Affairs Office	9	1,280	-	1,280	-	1,280	190	1,470
IHSSPA Administration	6	853	-	853	-	853	127	980
Area Agency on Aging	41	5,829	-	5,829	-	5,829	868	6,697
County Library	98	13,933	-	13,933	-	13,933	2,074	16,007
Agricultural Cooperative Extension	15	2,133	-	2,133	-	2,133	317	2,450
Parks	213	30,283	-	30,283	-	30,283	4,508	34,791
Lake San Antonio	4	569	-	569	-	569	85	653
Lake Nacimiento	44	6,256	-	6,256	-	6,256	931	7,187
General Liability Insurance (ISF)	10	1,422	-	1,422	-	1,422	212	1,633
Workmens' Compensation (ISF)	13	1,848	-	1,848	-	1,848	275	2,123
Total Operating Departments	3,379	\$ 480,399	\$ -	\$ 480,399	\$ -	\$ 480,399	\$ 71,519	\$ 551,918
NON-GENERAL COUNTY								
Natividad Medical Center	966	137,338	-	137,338	-	137,338	20,446	157,784
Water Resources Agency	314	44,642	-	44,642	-	44,642	6,646	51,288
Total Non-General County	1,280	\$ 181,980	\$ -	\$ 181,980	\$ -	\$ 181,980	\$ 27,092	\$ 209,072
Total	5,730	\$ 814,645	\$ 133,901	\$ 948,546	\$ 128,859	\$ 819,688	\$ 98,611	\$ 760,990

Notes:

- (1) Allocated on the basis of the number of purchase orders written.
(2) This allocation is based on the first net allocation to operating and non-general County departments. Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
 Based on Actual Costs for the Year Ended June 30, 2009
RECORDS RETENTION CENTER

Explanatory Narrative

The Records Retention Division of Information Technology Department provides storage and retrieval of hard copy and original documents on behalf of the County departments and also provides secure document destruction services to the same clients. The Records Retention Center operates a Records Management computer system which maintains information and details about the records being stored such as a description of the records, their owner, retention period, and exact location within the Center to promote manageability and access to the stored records.

The costs of this division have been allocated on the basis of the number of boxes stored for each department.

Costs for Allocation

2008-09 ACTUAL EXPENDITURES			
Budget Unit 196 - Records Retention Center	\$	484,471	
Intra & Inter-fund Reimbursement Added Back		454	
Less - GLI Pajaro Settlement (Acct. #6265)		<u>(631)</u>	
Less - Equipment Purchased		-	\$ 484,293
EXTERNAL OVERHEADS			
Building Use Allowance		8,019	
Equipment Use Allowance		840	
Insurance		6,081	
Annual Financial Audit		<u>56</u>	14,996
REVENUES RECEIVED			<u>(7,554)</u>
NET COSTS FOR FIRST ALLOCATION			<u>\$ 491,735</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
RECORDS RETENTION CENTER

Allocation Base	Allocation of Costs					Total Net Allocation
	Allocation Base (1)	First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments (2)	
SERVICE DEPARTMENTS						
Administrative Management:						
County Administrative Office	646	\$ 14,118	\$ -	\$ 14,118		
Human Resources & EOO	63	1,377	-	1,377		
Risk Management & Benefits Adm	545	11,911	-	11,911		
Support Services:						
Fleet Management	77	1,683	-	1,683		
Purchasing	153	3,344	-	3,344		
Facilities & Projects Management	116	2,535	-	2,535		
Printing Services	33	721	-	721		
Other Service Departments:						
Auditor-Controller	915	19,997	-	19,997		
Revenue Division	292	6,382	-	6,382		
County Counsel	698	15,255	-	15,255		
Total Service Departments	3,538	\$ 77,323	\$ -	\$ 77,323		
OPERATING DEPARTMENTS						
Board of Supervisors	370	8,086	-	8,086	\$ 593	\$ 8,679
Assessor	984	21,505	-	21,505	1,576	23,082
Elections	748	16,347	454	15,894	1,198	17,546
District Attorney	518	11,321	-	11,321	830	12,151
Child Support Services	1,215	26,554	-	26,554	1,946	28,500
Public Defender	1,791	39,142	-	39,142	2,869	42,011
Probation	856	18,708	-	18,708	1,371	20,079
Juvenile Hall	672	14,686	-	14,686	1,077	15,763
Agricultural Commissioner	98	2,142	-	2,142	157	2,299
Planning	1,640	35,831	-	35,831	2,627	38,458
Housing and Redevelopment Agency	11	240	-	240	18	258
Animal Control	53	1,158	-	1,158	85	1,243
Building Services	3,826	83,606	-	83,606	6,129	89,735
Public Works	1,646	35,973	-	35,973	2,637	38,610
Health	1,159	25,330	-	25,330	1,857	27,187
Primary Health Care	1,033	22,576	-	22,576	1,655	24,231
Environmental Health	55	1,202	-	1,202	88	1,290
California Children's Services	350	7,649	-	7,649	561	8,210
Social Services	27	590	-	590	43	633
Military & Veterans' Affairs Office	2	44	-	44	3	47
County Library	34	743	-	743	54	798
Parks	193	4,218	-	4,218	309	4,527
Total Operating Departments	17,280	\$ 377,653	\$ 454	\$ 377,199	\$ 27,683	\$ 405,336
NON-GENERAL COUNTY						
Natividad Medical Center	1,682	36,760	-	36,760	2,695	39,455
Total Non-General County	1,682	\$ 36,760	\$ -	\$ 36,760	\$ 2,695	\$ 39,455
Total	22,500	\$ 491,735	\$ 454	\$ 491,282	\$ 30,378	\$ 444,791

Notes: (1) Allocated on the basis of the number of boxes stored for each department.

(2) This allocation is based on the first net allocation to operating and non-general county departments. Refer to Exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
 Based on Actual Costs for the Year Ended June 30, 2009
FACILITIES & FACILITIES PROJECTS MANAGEMENT

Explanatory Narrative

The Facilities Management Division furnishes regular building maintenance, construction, repair and grounds-keeping services and administration of the county's safety programs to most County facilities except Parks, the Natividad Medical Center and certain leased buildings. In addition to these primary functions, this department absorbs utility charges where vendor billings for these costs pertain to more than one County department.

Direct costs for building maintenance and grounds-keeping are accumulated for each building by a computerized cost accounting system (WINCAM). Labor costs are input from weekly time cards maintained by each employee, service and supply invoices are similarly coded to individual buildings where applicable. Indirect salaries, benefits and material costs are allocated to individual buildings based on the direct labor charged to each building.

Schedule 13-3 summarizes the allocation of all Facilities Management costs by function to each County building. The total net allocation for each building is allocated on the basis of square footage to the County departments or other offices occupying the building. The total allocation for each department is the sum of individual allocations for each location.

This division is also responsible for mail services, such as the sorting, inserting and the automated discounted postage for outbound U.S. mail, United Parcel Service (UPS) shipments and performs inbound mail functions. The County Courier Service delivers all interdepartmental business mail and packages. The costs have been allocated based on the total charges made during the year.

Costs for Allocation

2008-09 ACTUAL EXPENDITURES

Budget Unit 106 - Org. 1065-1068 - Facilities Management	\$ 6,565,293		
Budget Unit 166 - Org. 1660 - Facilities Projects Management	314,016		
Intra & Inter-fund Reimbursement Added Back	583,575		
Less - GLI Pajaro Settlement (Acct. #6265)	<u>(5,574)</u>	\$ 7,457,311	
Less: Equipment Purchased		<u>(10,539)</u>	\$ 7,446,772

EXTERNAL OVERHEADS

Building Use Allowance	35,289		
Equipment Use Allowance	3,308		
Insurance	6,547		
Annual Financial Audit	<u>1,028</u>		46,172

REVENUES RECEIVED

			<u>(3,928)</u>
--	--	--	----------------

TOTAL FUNCTIONAL COSTS			<u>\$ 7,489,016</u>
-------------------------------	--	--	----------------------------

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
FACILITIES & FACILITIES PROJECTS MANAGEMENT

Functional Analysis

	Department Admin	Maintenance	Facilities Projects Maintenance	Groundskeeping	Courier Charges	Mail Charges	Total Department
ACTUAL EXPENDITURES							
Salaries and Wages	\$ 347,478	\$ 766,286	\$ 154,871	\$ 281,984	\$ 125,946	\$ 69,706	\$ 1,746,272
Employee Benefits	185,650	409,409	82,744	150,658	67,290	37,242	932,993
Services and Supplies	<u>665,552</u>	<u>3,701,426</u>	<u>303,477</u>	<u>24,481</u>	<u>42,360</u>	<u>30,211</u>	<u>4,767,507</u>
Total Direct Costs	<u>\$ 1,198,680</u>	<u>\$ 4,877,121</u>	<u>\$ 541,093</u>	<u>\$ 457,123</u>	<u>\$ 235,597</u>	<u>\$ 137,158</u>	<u>\$ 7,446,772</u>
EXTERNAL OVERHEADS							
Building Use Allowance	35,289	-	-	-	-	-	35,289
Equipment Use Allowance	3,308	-	-	-	-	-	3,308
Insurance	6,547	-	-	-	-	-	6,547
Annual Financial Audit	<u>1,028</u>	-	-	-	-	-	<u>1,028</u>
Total External Overheads	<u>\$ 46,172</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,172</u>
REVENUES	<u>(3,928)</u>	-	-	-	-	-	<u>(3,928)</u>
Total Functional Costs	1,240,924	4,877,121	541,093	457,123	235,597	137,158	7,489,016
Allocate Department Administration *	<u>(1,240,924)</u>	<u>679,802</u>	<u>137,392</u>	<u>250,159</u>	<u>111,732</u>	<u>61,839</u>	<u>-</u>
NET COSTS FOR FIRST ALLOCATION	<u>\$ -</u>	<u>\$ 5,556,924</u>	<u>\$ 678,485</u>	<u>\$ 707,282</u>	<u>\$ 347,328</u>	<u>\$ 198,997</u>	<u>\$ 7,489,016</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
FACILITIES & FACILITIES PROJECTS MANAGEMENT

Allowable Costs of County Buildings

Building Numbers and Names	Facilities Projects		Total First Allocation	Square Feet Allocated	-----First Allocation per-----	
	Maintenance	Management			Building	Square Foot
<u>County Owned Buildings:</u>						
1020-000 Parks	\$ 112	\$ -	\$ 112	(1)	\$ 163	N/A
1100-000 County Library - Big Sur	3,289	-	3,289	816	4,797	5.878511
1200-140 Parks - San Antonio Lake NS (19 Bldgs.)	5,891	-	5,891	12,532	8,591	N/A
1300-436 Parks - San Antonio Lake SS (43 Bldgs)	1,959	-	1,959	22,273	2,857	0.128254
1400-000 Facilities Management - CW & HF Lanes	13,023	-	13,023	(1)	18,992	N/A
1700-250 Other - Child & Family Resource Center	2,828	-	2,828	5,000	4,124	0.824766
1800-260 County Library - Castroville	65,998	761	66,758	12,850	97,360	7.576615
2300-375 County Library - Greenfield	21,752	-	21,752	7,489	31,723	4.235983
2600-000 Parks - San Lorenzo Park (30 bldgs.)	1,762	6,392	8,154	37,808	11,892	0.314526
2610-300 Various - King City Courthouse	85,797	6,945	92,741	12,497	135,253	10.822819
2622-000 Ag Commissioner - KC Shop & Material Storage	29	-	29	4,296	43	0.009994
2624-000 Public Works - King City Yard (Office)	160	-	160	310	233	0.751212
2626-000 Public Works - King City Yard (Shop & Storage)	324	-	324	3,240	472	0.145740
2628-000 Telecommunications - 522 North Second Street, KC (New Tower)	5,004	-	5,004	600	7,298	12.163852
2630-000 Facilities Management - 625 Division St., KC	371	-	371	(1)	541	N/A
2640-000 Sheriff - Gun Range (19 ac.) Bitterwater Road, KC	257	-	257	600	374	0.623559
3005-460C District Attorney Investigation - Modular General Office	9,423	4,210	13,633	1,200	19,882	16.568543
3010-460 Various - DSES/Planning/Building Services/BOS - Dist. 4	20,751	398	21,149	13,300	30,843	2.319015
3050-000 Public Works - Facilities (154 ac. Habitat)	21,771	-	21,771	(1)	31,751	N/A
3060-320 Superior Court - Marina Courthouse	80,660	-	80,660	14,367	117,633	8.187740
3100-210 Various - Monterey Courthouse Annex	26,379	3,990	30,369	24,210	44,290	1.829408
3105-200 Various - Monterey Courthouse	553,959	-	553,959	57,291	807,889	14.101491
3110-290 Various - Monterey Courthouse Parking Structure	3,120	-	3,120	34,200	4,550	0.133043
3130-427 Telecommunications - Huckleberry Hill Communications Tower	2,448	4,270	6,718	125	9,798	78.385338
4000-420 DSES - FS	15,165	-	15,165	5,520	22,116	4.006518
4100-044 Public Defender - Modular #4 General Office	36,802	-	36,802	8,650	53,672	6.204841
4120-130 Vacant - Former Printing Services Office	9,678	-	9,678	5,446	14,114	2.591554
4130-060 Various - Health Administration	15,598	14,506	30,105	25,454	43,904	1.724844
4135-000 Health - Health Clinic	334	-	334	14,631	487	0.033255
4140-000 Health - Modular Office	75	-	75	330	109	0.331452
4150-070 Emergency Communication/OES - Shared Building	40,684	5,186	45,870	16,396	66,896	4.080039
4160-000 Facilities Management - Medical Condos (55 yrs lease)	388	-	388	(1)	566	N/A
4205-080A Natividad Medical Center -Bldg. 700 Star Program/RRC & NMC Storage	252	40,284	40,536	58,719	59,117	1.006784
4210-080B Records Retention Center - Bldg. 740 Records Storage	386	-	386	43,270	563	0.013004
4220-080D RRC / NMC - Building 800 Records Storage	169	-	169	15,510	247	0.015917
4235-080G Human Resources - Building 840 Training Center	10,710	-	10,710	2,820	15,619	5.538677
4255-080K Natividad Medical Center - Building 900 NMC Engineering	49	-	49	2,000	71	0.035446
4300-090 Purchasing - Surplus Furniture Storage(Former Juvenile Center)	9,741	1,153	10,894	16,460	15,888	0.965271
4350-100 Sheriff Correctional - Correctional Facility - Adult Detention	562,416	-	562,416	38,666	820,223	21.213018
4355-360 Sheriff Correctional - New Jail Adult Detention (360A-F)	170,883	-	170,883	167,289	249,214	1.489720
4360-365 Sheriff Correctional - Adult Rehabilitation	90,521	-	90,521	5,944	132,015	22.209790
4365-410 Sheriff/Coroner - Public Safety Building	610,065	-	610,065	85,125	889,712	10.451834
4380-030 Vacant - Old Jail	743	-	743	26,721	1,084	0.040554
4400-050B Juvenile - Juvenile Detention/Intake	31,338	-	31,338	29,874	45,704	1.529882
4420-050A Juvenile - Juvenile Center Wing D	27,496	-	27,496	10,046	40,100	3.991629

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009

FACILITIES & FACILITIES PROJECTS MANAGEMENT

Allowable Costs of County Buildings

Building Numbers and Names		Maintenance	Facilities Projects Management	Total First Allocation	Square Feet Allocated	-----First Allocation per-----	
						Building	Square Foot
<u>County Owned Buildings (Continued):</u>							
4430-190	Probation - Probation Headquarters	\$ 28,806	\$ -	\$ 28,806	22,565	\$ 42,010	1.861720
4450-150	Ag Commissioner/Ag Cooperative - General Office	25,250	-	25,250	25,278	36,824	1.456750
4455-155	Ag Commissioner/Ag Cooperative - Conference Hall	11,222	-	11,222	8,949	16,365	1.828733
4500-086	Natividad Medical Center - New Complex (10 bldgs.)	45	-	45	466,097	66	0.000142
4610-370	Information Technology/Telecommunications	14,879	-	14,879	31,780	21,699	0.682781
4615-000	Telecommunications - Communications Tower	661	-	661	200	963	4.816480
4630-455	Animal Services - Animal Shelter Leased from City	20,640	-	20,640	13,000	30,101	2.315436
4640-025	Various - Government Center	796,870	5,993	802,863	130,680	1,170,888	8.959961
4645-000	Telecommunications - Government Center	218	-	218	125	319	2.548333
4650-438	Parks - Manzanita Park (3 bldgs)	105	-	105	440	153	0.347760
4671-041	Superior Court - Modular #1 Felony Ct. 1, 2 & 3	12,242	-	12,242	9,420	17,853	1.895222
4672-042	District Attorney - Modular # 2	21,582	-	21,582	8,700	31,475	3.617811
4673-043	Various - Modular # 3 - DA/JA & Snack Bar	37,811	-	37,811	17,711	55,143	3.113478
4675-045	Superior Court - Modular # 5 - Misdemeanor Court 6 & 7	6,877	-	6,877	7,440	10,030	1.348094
4676-046	Capital Projects - Modular # 6 - Architectural Office	350	-	350	1,200	510	0.424951
4680-010	Superior Court - East Wing - Courts	130,928	1,025	131,953	22,272	192,438	8.640371
4685-020	Superior Court - North Wing - Courts/Holding Cells	-	-	-	98,752	-	0.000000
4690-015	Superior Court - West Wing - Courts	254,052	1,025	255,077	50,526	372,002	7.362580
4700-141	Vacant - Former County Library's Office	4,604	-	4,604	17,658	6,715	0.380263
4710-160	Purchasing - Surplus Furniture Storage (Former PW's Office)	13,268	-	13,268	11,923	19,350	1.622884
4730-000	Facilities Management - Shop & Material Storage	9,864	-	9,864	27,155	14,386	0.529776
4740-441	Parks - Toro Park (16 bldgs.)	1,082	-	1,082	18,576	1,579	0.084977
4800-110	Probation - Rancho Cielo/Juvenile Rehab	859	-	859	22,483	1,253	0.055725
4903-425H	Telecommunication - Tower & Equipment Bldg.	2,003	-	2,003	200	2,921	14.604833
4905-000	Facilities Management - Natividad Creek	236	-	236	(1)	344	N/A
4910-000	Facilities Management - Gabilan Creek	8,686	-	8,686	(1)	12,667	N/A
4915-425G	Facilities Management - Grounds Greenhouse	125	-	125	412	182	0.442473
4920-399A-B	Facilities Management - Grounds Shop & Material Storage	17,007	-	17,007	1,420	24,802	17.466372
4922-399C	Facilities Management - Open Field Areas	28,858	-	28,858	(1)	42,086	N/A
4925-000	Facilities Management - Vietnam Veterans Memorial	5,523	-	5,523	(1)	8,055	N/A
4930-398A	Fleet Management - Fuel Garage/Shop & Material Storage	20,024	-	20,024	2,016	29,202	14.485167
4935-398B	Fleet Management - Fuel Island/Station	4,499	-	4,499	1,221	6,562	5.374235
4940-390	Fleet Management - Bldg. A - General Office & Shop	35,046	719	35,765	12,157	52,159	4.290484
4945-391	Various - Bldg. B - General Office & Storage	7,879	3,480	11,359	12,100	16,566	1.369118
4950-392	Various - Bldg. C - General Office & Shop	291,440	12,496	303,935	20,100	443,256	22.052557
4955-393	Various - Bldg. D - General Office & Shop	17,547	-	17,547	14,400	25,591	1.777141
4960-394	Public Works - Bldg. E - General Office & Shop	1,620	-	1,620	12,100	2,363	0.195258
4965-395	Public Works - Bldg. F - Environmental Service & Bridge Maintenance	3,775	-	3,775	3,750	5,505	1.467934
4970-396	Public Works - Bldg. G - Parks Headquarters & General Office	14,107	-	14,107	2,880	20,573	7.143485
4975-397	Various - Bldg. H	2,874	-	2,874	7,200	4,191	0.582149
5005-051	Juvenile - Youth Center / Juvenile Detention	35,068	-	35,068	26,818	51,142	1.907009
5010-052	Juvenile - Youth Center (School) / Juvenile Detention	1,407	-	1,407	5,400	2,052	0.380070
5220-000	Facilities Management - (Leased to SUHSD/FF)	266	-	266	3,000	387	0.129082
5222-000	Facilities Management - Open field area for OCF	63	-	63	(1)	92	N/A
5230-000	Facilities Management - (Leased to City)/Salinas Soccer	372	-	372	(1)	542	N/A

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
FACILITIES & FACILITIES PROJECTS MANAGEMENT

Allowable Costs of County Buildings

<u>Building Numbers and Names</u>		Maintenance	Facilities Projects Management	Total First Allocation	Square Feet Allocated	-----First Allocation per----- Building	Square Foot
<u>County Owned Buildings (Continued):</u>							
5232-000	Facilities Management - (Open Field Area by SSC)	\$ 310	\$ -	\$ 310	(1)	\$ 452	N/A
5240-415	Coroner - Old County Cemetery	7,345	-	7,345	(1)	10,711	N/A
5250-000	Telecommunications - Mt. Toro Communications Lower Tower	3,075	-	3,075	500	4,485	8.970093
5255-426	Telecommunications - Mt. Toro Communications Upper Tower	7,098	-	7,098	500	10,351	20.702932
5270-047	Various - West Alisal & Cayuga Parking Lot	8,035	-	8,035	(1)	11,718	N/A
5605-350	DSES - General Office	32,257	-	32,257	10,888	47,044	4.320712
5610-450	Health - Health Center	10,362	-	10,362	4,500	15,111	3.358070
5905-075	Various - Porter Vallejo Mansion	15,904	330	16,234	9,624	23,675	2.459997
5910-076A	DSES - Pajaro Community Center	24,284	-	24,284	3,385	35,415	10.462386
5915-000	Various - Water Tower	8,559	-	8,559	324	12,482	38.526085
5920-439	Parks - Royal Oaks Park (9 bldgs.)	188	-	188	4,914	274	0.055798
6300-000	Public Works - (Drainage Parcels) - Countywide	48	-	48	(1)	70	N/A
<u>Leased Buildings:</u>							
8020-810	County Library - Aromas	551	-	551	890	803	0.902744
8030-811	County Library - Big Sur	160	-	160	(1)	234	N/A
8040-812	County Library - Bradley	289	-	289	512	421	0.822509
8055-813	County Library - Carmel Valley	5,542	-	5,542	3,960	8,083	2.041047
8057-000	Sheriff - Field Office - Castroville	130	-	130	1,400	189	0.135214
8060-890	Sheriff - Field Office - Chualar	302	-	302	120	441	3.675873
8070-815	County Library - Gonzales	2,177	-	2,177	3,200	3,175	0.992193
8090-840	DSES - 116 & 118 Broadway Avenue, KC	751	-	751	15,695	1,096	0.069821
8100-863	DSES	18	-	18	4,332	26	0.005989
8110-805	County Library - King City	1,702	-	1,702	7,700	2,482	0.322331
8140-829	Health - Behavioral Health (Martinez Hall)	44	-	44	258	64	0.246852
8150-817	County Library - Marina	3,902	-	3,902	2,710	5,691	2.099915
8151-000	County Library - Administrative Office	331	-	331	7,000	483	0.068951
8152-000	County Library - Seaside	1,139	-	1,139	11,000	1,661	0.151040
8210-868	Telecommunications - Huckleberry Hill Communications Site	1,131	-	1,131	(1)	1,649	N/A
8300-820	County Library - Prunedale	2,623	-	2,623	7,200	3,826	0.531344
8410-830	Monterey County Law Library	273	-	273	1,624	398	0.245250
8420-808	DSES - Quadrangle	596	-	596	79,412	870	0.010954
8450-879	Mental Health	373	-	373	5,992	543	0.090699
8460-855	Superior Court - 118 West Gabilan Street	10,971	-	10,971	5,781	15,999	2.767566
8465-000	Enterprise Resource Planning	1,912	-	1,912	7,142	2,789	0.390476
8490-828	Elections - General Office/Storage	987	-	987	11,118	1,439	0.129440
8500-836	District Attorney	8,850	2,231	11,081	3,031	16,160	5.331738
8540-000	Mental Health	361	-	361	2,697	527	0.195350
8550-870	Children's Medical Services	1,362	-	1,362	9,281	1,986	0.213972
8560-869	Mental Health - Adult Services (NMC)	1,609	-	1,609	11,489	2,347	0.204274
8590-000	Mental Health - (AD Program)	570	-	570	1,355	832	0.613999
8600-000	Animal Services	634	-	634	(1)	924	N/A
8610-880	Information Technology	1,008	-	1,008	3,000	1,470	0.490029
8620-827	Primary Health - Clinic Services Administration	51	-	51	6,600	74	0.011179
8630-889	Probation	121	-	121	7,020	177	0.025152
8650-804	County Library - Buena Vista	203	-	203	3,800	296	0.077890

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
FACILITIES & FACILITIES PROJECTS MANAGEMENT

Allowable Costs of County Buildings

Building Numbers and Names	Facilities Projects		Total First Allocation	Square Feet Allocated	-----First Allocation per-----		
	Maintenance	Management			Building	Square Foot	
<u>County Owned Buildings (Continued):</u>							
8710-802 Health	\$ 598	\$ -	\$ 598	11,769	\$ 872	0.074118	
8720-844 DSES	3,880	-	3,880	28,224	5,659	0.200494	
8740-834 Child Support Services	608	-	608	25,750	886	0.034421	
8760-856 Superior Court - Warehouse	25	-	25	1,500	37	0.024569	
8810-861 Telecommunications - Mt. Toro Communications Lower Tower	162	-	162	(1)	237	N/A	
8830-821 County Library - San Ardo	247	-	247	1,008	360	0.357161	
8840-822 County Library - San Lucas	1,860	-	1,860	1,200	2,713	2.260566	
8850-819 County Library - Parkfield	832	-	832	224	1,214	5.418246	
8860-875 Primary Health - Seaside Clinic	6,959	-	6,959	11,645	10,149	0.871534	
8880-842 DSES	701	4,686	5,388	4,016	7,857	1.956531	
8890-864 OET - Seaside	98	-	98	13,809	142	0.010298	
8910-823 County Library - Seaside	4,875	-	4,875	10,000	7,109	0.710892	
8930-824 County Library - Soledad	145	-	145	2,200	212	0.096366	
8960-818 Ag Commissioner - Pajaro Office	115	-	115	2,000	168	0.083981	
TOTAL	\$ 4,640,437	\$ 120,078	\$ 4,760,516		\$ 6,942,691		

Notes: (1) Single use occupancy.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
FACILITIES & FACILITIES PROJECTS MANAGEMENT

Allocation of Costs I

	<u>Building Number</u>	<u>Square Feet Occupied</u>	<u>Cost per Square Foot</u>	<u>Cost per Location</u>	<u>Total First Allocation</u>	<u>Less: Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u> (2)	<u>Total Net Allocation</u>
SERVICE DEPARTMENTS									
Administrative Management:									
County Administrative Office									
	4640	11,530	\$ 8.959961	\$ 103,308	\$ 103,308	\$ -	103,308		
Human Resources & Equal Opportunity Office									
	3105	358	14.101491	5,048					
	4235	2,820	5.538677	15,619					
	4640	850	8.959961	7,616					
	4640	4,071	8.959961	36,476	64,759	-	64,759		
Telecommunications									
	1800	86	7.576615	652					
	2628	(1)	12.163852	7,298					
	3130	125	78.385338	9,798					
	4610	8,200	0.682781	5,599					
	4615	200	4.816480	963					
	4645	125	2.548333	319					
	4903	200	14.604833	2,921					
	4955	5,760	1.777141	10,236					
	5250	500	8.970093	4,485					
	5255	500	20.702932	10,351					
	8210	(1)	N/A	1,649					
	8810	(1)	N/A	237	54,508	-	54,508		
Information Technology									
	4610	23,580	0.682781	16,100					
	4640	2,949	8.959961	26,423					
	8610	3,000	0.490029	1,470	43,993	-	43,993		
Risk Management & Benefits Administration									
	4640	601	8.959961	5,385	5,385	-	5,385		
Support Services:									
Fleet Management									
	4930	2,016	14.485167	29,202					
	4935	1,221	5.374235	6,562					
	4940	12,157	4.290484	52,159	87,923	-	87,923		
Purchasing									
	4300	16,460	0.965271	15,888					
	4640	725	8.959961	6,496					
	4710	11,923	1.622884	19,350	41,734	-	41,734		
Records Retention Center									
	4205	9,096	1.006784	9,158					
	4210	2,374	0.013004	31					
	4220	3,530	0.015917	56	9,245	-	9,245		
Facilities & Projects Management									
	1400	(1)	N/A	18,992					
	2630	(1)	N/A	541					
	3050	(1)	N/A	31,751					
	3100	2,522	1.829408	4,614					

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
FACILITIES & FACILITIES PROJECTS MANAGEMENT

Allocation of Costs I

	Building Number	Square Feet Occupied	Cost per Square Foot	Cost per Location	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
SERVICE DEPARTMENTS (Continued)									
Facilities & Projects Management (Continued)									
	4160	(1)	N/A	\$ 566					
	4640	2,332	8.959961	20,895					
	4673	997	3.113478	3,104					
	4680	292	8.640371	2,523					
	4690	343	7.362580	2,525					
	4730	27,155	0.529776	14,386					
	4905	(1)	N/A	344					
	4910	(1)	N/A	12,667					
	4915	412	0.442473	182					
	4920	1,420	17.466372	24,802					
	4922	(1)	N/A	42,086					
	4925	(1)	N/A	8,055					
	4945	3,000	1.369118	4,107					
	4950	11,000	22.052557	242,578					
	5220	3,000	0.129082	387					
	5222	(1)	N/A	92					
	5230	(1)	N/A	542					
	5232	(1)	N/A	452					
	5240	(1)	N/A	10,711					
	5270	(1)	N/A	11,718					
	5905	385	2.459997	947	\$ 459,570	\$ 52,175	\$ 407,395		
Capital Projects Management									
	4640	437	8.959961	3,916					
	4676	1,200	0.424951	510	4,425	295	4,131		
Printing Services									
	4950	7,800	22.052557	172,010	172,010	-	172,010		
Resource Management Agency									
	4640	3,981	8.959961	35,670	35,670	-	35,670		
Other Service Departments:									
Auditor-Controller									
	4640	10,849	8.959961	97,207	97,207	-	97,207		
Enterprise Resource Project									
	8465	7,142	0.390476	2,789	2,789	-	2,789		
Treasurer-Tax Collector									
	4640	10,256	8.959961	91,893	91,893	-	91,893		
Revenue Division									
	4640	2,233	8.959961	20,008	20,008	-	20,008		
County Counsel									
	4640	13,910	8.959961	124,633	124,633	-	124,633		
Emergency Communications									
	4150	10,002	4.080039	40,809	40,809	-	40,809		
Total Service Departments					\$ 1,459,869	\$ 52,469	\$ 1,407,400		

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
FACILITIES & FACILITIES PROJECTS MANAGEMENT

Allocation of Costs I

	<u>Building Number</u>	<u>Square Feet Occupied</u>	<u>Cost per Square Foot</u>	<u>Cost per Location</u>	<u>Total First Allocation</u>	<u>Less: Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u>	<u>Total Net Allocation</u>
OPERATING DEPARTMENTS									
Board of Supervisors	1800	1,701	\$ 7.576615	\$ 12,888					
	3010	1,341	2.319015	3,110					
	3105	1,839	14.101491	25,933					
	4640	10,951	8.959961	98,120					
	4680	279	8.640371	2,411	\$ 142,460	\$ -	\$ 142,460	\$ 16,528	\$ 158,989
Assessor	3105	511	14.101491	7,206					
	4640	10,091	8.959961	90,415	97,621	-	97,621	11,326	108,947
Elections	8490	11,118	0.129440	1,439	1,439	3,013	(1,574)	167	(1,407)
District Attorney	2610	1,068	10.822819	11,559					
	3005	1,200	16.568543	19,882					
	3105	7,845	14.101491	110,626					
	4672	8,700	3.617811	31,475					
	4673	13,577	3.113478	42,272					
	8500	3,031	5.331738	16,160	231,974	-	231,974	26,913	258,888
Child Support Services	8740	25,750	0.034421	886	886	-	886	103	989
Public Defender	2610	599	10.822819	6,483					
	3105	336	14.101491	4,738					
	4100	8,650	6.204841	53,672	64,893	-	64,893	7,529	72,422
Sheriff	2610	2,499	10.822819	27,046					
	2640	600	0.623559	374					
	3105	6,518	14.101491	91,914					
	3110	3,086	0.133043	411					
	4365	80,234	10.451834	838,592					
	4685	4,537	0.000000	-					
	4690	725	7.362580	5,338					
	5905	817	2.459997	2,010					
	8057	1,400	0.135214	189					
	8060	120	3.675873	441	966,315	-	966,315	112,111	1,078,426
Sheriff's Correctional Division	4350	38,666	21.213018	820,223					
	4355	167,289	1.489720	249,214					
	4360	5,944	22.209790	132,015	1,201,451	-	1,201,451	139,391	1,340,843
Probation	3100	4,652	1.829408	8,510					
	4430	22,565	1.861720	42,010					
	5905	290	2.459997	713					
	8630	7,020	0.025152	177	51,410	-	51,410	5,965	57,375

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
FACILITIES & FACILITIES PROJECTS MANAGEMENT

Allocation of Costs I

	<u>Building Number</u>	<u>Square Feet Occupied</u>	<u>Cost per Square Foot</u>	<u>Cost per Location</u>	<u>Total First Allocation</u>	<u>Less: Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u>	<u>Total Net Allocation</u>
OPERATING DEPARTMENTS (Continued)									
Juvenile Hall	4205	17,224	\$ 1.006784	\$ 17,341					
	4400	29,874	1.529882	45,704					
	4420	10,046	3.991629	40,100					
	4800	22,483	0.055725	1,253					
	5005	26,818	1.907009	51,142					
	5010	5,400	0.380070	2,052	\$ 157,592	\$ -	\$ 157,592	\$ 18,284	\$ 175,876
Agricultural Commissioner	2622	4,296	0.009994	43					
	4450	19,391	1.456750	28,248					
	4455	6,955	1.828733	12,718					
	8960	2,000	0.083981	168	41,177	-	41,177	4,777	45,955
Produce Inspection	4450	254	1.456750	370	370	-	370	43	413
Recorder-County Clerk	4640	5,962	8.959961	53,419	53,419	-	53,419	6,198	59,617
Coroner	4365	4,891	10.451834	51,120	51,120	-	51,120	5,931	57,051
Planning	4640	13,405	8.959961	120,108	120,108	1,102	119,006	13,935	132,941
Housing and Redevelopment Agency	4640	1,255	8.959961	11,245	11,245	-	11,245	1,305	12,549
Office of Emergency Services	4150	6,394	4.080039	26,088	26,088	-	26,088	3,027	29,114
Animal Control	4630	13,000	2.315436	30,101					
	8600	(1)	N/A	924	31,025	-	31,025	3,599	34,624
Building Services	3010	1,200	2.319015	2,783					
	4640	13,047	8.959961	116,901	119,683	-	119,683	13,886	133,569
Public Works	2624	310	0.751212	233					
	2626	3,240	0.145740	472					
	4640	11,245	8.959961	100,755					
	4945	9,100	1.369118	12,459					
	4950	1,300	22.052557	28,668					
	4955	4,320	1.777141	7,677					
	4960	12,100	0.195258	2,363					
	4965	3,750	1.467934	5,505					
	6300	(1)	N/A	70	158,202	-	158,202	18,354	176,557
Health	3100	17,036	1.829408	31,166					
	4130	14,509	1.724844	25,026					
	4135	14,631	0.033255	487					
	4140	330	0.331452	109					

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
FACILITIES & FACILITIES PROJECTS MANAGEMENT

Allocation of Costs I

	<u>Building Number</u>	<u>Square Feet Occupied</u>	<u>Cost per Square Foot</u>	<u>Cost per Location</u>	<u>Total First Allocation</u>	<u>Less: Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u>	<u>Total Net Allocation</u>
OPERATING DEPARTMENTS (Continued)									
Health (Continued)									
	5610	4,500	\$ 3.358070	\$ 15,111					
	8710	11,769	0.074118	872	\$ 72,771	\$ -	\$ 72,771	\$ 8,443	\$ 81,214
Primary Health Care									
	4975	2,400	0.582149	1,397					
	8620	6,600	0.011179	74					
	8860	11,645	0.871534	10,149	11,620	-	11,620	1,348	12,968
Environmental Health									
	4130	4,583	1.724844	7,905					
	4975	4,320	0.582149	2,515	10,420	-	10,420	1,209	11,629
Mental Health									
	4130	3,563	1.724844	6,146					
	8450	5,992	0.090699	543					
	8540	2,697	0.195350	527					
	8560	11,489	0.204274	2,347					
	8590	1,355	0.613999	832	10,395	-	10,395	1,206	11,601
Alcohol & Drug Programs									
	4130	2,799	1.724844	4,828	4,828	-	4,828	560	5,388
California Children's Services									
	8550	9,281	0.213972	1,986	1,986	-	1,986	230	2,216
Social Services									
	3010	10,759	2.319015	24,950					
	4000	5,520	4.006518	22,116					
	5605	10,888	4.320712	47,044					
	5905	241	2.459997	593					
	5910	1,901	10.462386	19,889					
	5915	324	38.526085	12,482					
	8090	15,695	0.069821	1,096					
	8100	4,332	0.005989	26					
	8140	258	0.246852	64					
	8420	79,412	0.010954	870					
	8720	28,224	0.200494	5,659					
	8880	4,016	1.956531	7,857	142,646	-	142,646	16,550	159,196
Military & Veterans' Affairs Office									
	3105	984	14.101491	13,876	13,876	-	13,876	1,610	15,486
Area Agency on Aging									
	5910	1,484	10.462386	15,526	15,526	-	15,526	1,801	17,328
County Library									
	1100	816	5.878511	4,797					
	1800	11,063	7.576615	83,820					
	2300	7,489	4.235983	31,723					
	5905	1,636	2.459997	4,025					
	8020	890	0.902744	803					
	8030	(1)	N/A	234					
	8040	512	0.822509	421					

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
FACILITIES & FACILITIES PROJECTS MANAGEMENT

Allocation of Costs I

	<u>Building Number</u>	<u>Square Feet Occupied</u>	<u>Cost per Square Foot</u>	<u>Cost per Location</u>	<u>Total First Allocation</u>	<u>Less: Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u>	<u>Total Net Allocation</u>
OPERATING DEPARTMENTS (Continued)									
County Library (Continued)									
	8055	3,960	\$ 2.041047	\$ 8,083					
	8070	3,200	0.992193	3,175					
	8110	7,700	0.322331	2,482					
	8150	2,710	2.099915	5,691					
	8151	7,000	0.068951	483					
	8152	11,000	0.151040	1,661					
	8300	7,200	0.531344	3,826					
	8650	3,800	0.077890	296					
	8830	1,008	0.357161	360					
	8840	1,200	2.260566	2,713					
	8850	224	5.418246	1,214					
	8910	10,000	0.710892	7,109					
	8930	2,200	0.096366	212	\$ 163,126	\$ -	\$ 163,126	\$ 18,926	\$ 182,052
Agricultural Cooperative Extension									
	4450	5,633	1.456750	8,206					
	4455	1,994	1.828733	3,647	11,853	-	11,853	1,375	13,228
Parks									
	1020	(1)	N/A	163					
	1200	12,532	N/A	8,591					
	1300	22,273	0.128254	2,857					
	2600	37,808	0.314526	11,892					
	4650	440	0.347760	153					
	4740	18,576	0.084977	1,579					
	4970	2,880	7.143485	20,573					
	4975	480	0.582149	279					
	5920	4,914	0.055798	274	46,360	-	46,360	5,379	51,739
Total Operating Departments					\$ 4,033,887	\$ 4,115	\$ 4,029,771	\$ 468,008	\$ 4,497,779
NON-GENERAL COUNTY									
Natividad Medical Center									
	4205	32,399	1.006784	32,619					
	4210	40,896	0.013004	532					
	4220	11,980	0.015917	191					
	4255	2,000	0.035446	71					
	4500	466,097	0.000142	66	33,478	-	33,478	3,884	37,363
Office of Employment Training									
	8890	13,809	0.010298	142	142	-	142	16	159
Superior Court of CA - Mo Co									
	2610	8,331	10.822819	90,165					
	3060	14,367	8.187740	117,633					
	3105	37,020	14.101491	522,037					
	3110	31,114	0.133043	4,140					
	4671	9,420	1.895222	17,853					
	4673	3,137	3.113478	9,767					

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
FACILITIES & FACILITIES PROJECTS MANAGEMENT

Allocation of Costs I

	<u>Building Number</u>	<u>Square Feet Occupied</u>	<u>Cost per Square Foot</u>	<u>Cost per Location</u>	<u>Total First Allocation</u>	<u>Less: Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u>	<u>Total Net Allocation</u>
OPERATING DEPARTMENTS (Continued)									
Superior Court of CA - Mo Co (Continued)									
	4675	7,440	\$ 1.348094	\$ 10,030					
	4680	21,701	8.640371	187,505					
	4690	49,458	7.362580	364,138					
	8460	5,781	2.767566	15,999					
	8760	1,500	0.024569	37	\$ 1,339,304	\$ -	\$ 1,339,304	155,385	\$ 1,494,689
Water Resources Agency									
	4955	4,320	1.777141	7,677	7,677	-	7,677	891	8,568
All Others (Not Occupied)									
	4120	5,446	2.591554	14,114					
	4380	26,721	0.040554	1,084					
	4685	94,215	0.000000	-					
	4700	17,658	0.380263	6,715	21,912	-	21,912	2,542	24,454
Others									
	1700	(1)	N/A	4,124					
	3105	1,880	14.101491	26,511					
	8410	1,624	0.245250	398					
	5905	6,255	2.459997	15,388	46,421	-	46,421	5,386	51,807
Total Non-General County					\$ 1,448,935	\$ -	\$ 1,448,935	\$ 168,104	\$ 1,617,039
Total					\$ 6,942,691	\$ 56,584	\$ 6,886,106	\$ 636,112	\$ 6,114,819

Notes: (1) Single use occupancy; use total building cost.

(2) This allocation is based on the first net allocation to operating and non-general County departments. Refer to exhibit G.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
FACILITIES & FACILITIES PROJECTS MANAGEMENT

Allocation of Costs II - Courier Charges

Allocation Base	Allocation Base	First Allocation	Direct Identified	Total First Allocation	Less Direct Charges (1)	Net First Allocation	Other Service Departments *	Total Net Allocation
SERVICE DEPARTMENTS								
Administrative Management:								
County Administrative Office	\$ 15,396	\$ 15,145	\$ -	\$ 15,145	\$ 15,396	\$ (251)		
Human Resources & Equal Opportunity	5,784	5,690	-	5,690	5,784	(94)		
Telecommunications	1,656	1,629	-	1,629	1,656	(27)		
Information Technology	4,872	4,793	-	4,793	4,872	(79)		
Risk Management & Benefits Administration	2,472	2,432	-	2,432	2,472	(40)		
Support Services:								
Fleet Management	1,656	1,629	-	1,629	1,656	(27)		
Purchasing	1,656	1,629	-	1,629	1,656	(27)		
Records Retention Center	1,656	1,629	-	1,629	1,656	(27)		
Facilities & Projects Management	1,656	1,629	-	1,629	1,656	(27)		
Capital Projects Management	1,656	1,629	-	1,629	1,656	(27)		
Printing Services	28,548	28,082	-	28,082	28,548	(466)		
Resource Management Agency	1,656	1,629	-	1,629	1,656	(27)		
Other Service Departments:								
Auditor-Controller	4,128	4,061	-	4,061	4,128	(67)		
Enterprise Resource Project	1,656	1,629	-	1,629	1,656	(27)		
Treasurer-Tax Collector	2,472	2,432	-	2,432	2,472	(40)		
Revenue Division	2,472	2,432	-	2,432	2,472	(40)		
County Counsel	1,656	1,629	-	1,629	1,656	(27)		
Emergency Communications	6,600	6,492	-	6,492	6,600	(108)		
Total Service Departments	\$ 87,648	\$ 86,218	\$ -	\$ 86,218	\$ 87,648	\$ (1,430)		
OPERATING DEPARTMENTS								
Board of Supervisors	16,500	16,231	-	16,231	16,500	(269)	\$ 1,883	\$ 1,614
Assessor	2,472	2,432	-	2,432	2,472	(40)	282	242
Elections	1,656	1,629	-	1,629	1,656	(27)	189	162
Grand Jury	72	71	-	71	72	(1)	8	7
District Attorney	8,244	8,110	-	8,110	8,244	(134)	941	806
Child Support Services	1,044	1,027	-	1,027	1,044	(17)	119	102
Public Defender	4,128	4,061	-	4,061	4,128	(67)	471	404
Sheriff	24,756	24,352	-	24,352	24,756	(404)	2,825	2,421
Probation	17,328	17,045	-	17,045	17,328	(283)	1,978	1,695
Juvenile Hall	468	460	-	460	468	(8)	53	46
Agricultural Commissioner	1,656	1,629	-	1,629	1,656	(27)	189	162
Recorder-County Clerk	6,552	6,445	-	6,445	6,552	(107)	748	641
Planning	8,736	8,593	-	8,593	8,736	(143)	997	854
Housing and Redevelopment Agency	1,656	1,629	-	1,629	1,656	(27)	189	162
Office of Emergency Services	48	47	-	47	48	(1)	5	5
Animal Control	3,300	3,246	-	3,246	3,300	(54)	377	323
Building Services	14,868	14,625	-	14,625	14,868	(243)	1,697	1,454
Public Works	5,772	5,678	-	5,678	5,772	(94)	659	565
Health	19,800	19,477	-	19,477	19,800	(323)	2,260	1,937
Primary Health Care	14,172	13,941	-	13,941	14,172	(231)	1,617	1,386

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
FACILITIES & FACILITIES PROJECTS MANAGEMENT

Allocation of Costs II - Courier Charges

	Allocation Base	First Allocation	Direct Identified	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
OPERATING DEPARTMENTS (Continued)								
Environmental Health	\$ 3,684	\$ 3,624	\$ -	\$ 3,624	\$ 3,684	\$ (60)	\$ 420	\$ 360
Mental Health	8,316	8,180	-	8,180	8,316	(136)	949	813
Public Guardian/Administrator	1,656	1,629	-	1,629	1,656	(27)	189	162
Alcohol & Drug Programs	3,300	3,246	-	3,246	3,300	(54)	377	323
Emergency Medical Services	1,656	1,629	-	1,629	1,656	(27)	189	162
California Children's Services	6,600	6,492	-	6,492	6,600	(108)	753	646
Social Services	66,840	65,750	-	65,750	66,840	(1,090)	7,628	6,538
Military & Veterans' Affairs Office	1,656	1,629	-	1,629	1,656	(27)	189	162
County Library	1,656	1,629	-	1,629	1,656	(27)	189	162
Agricultural Cooperative Extension	1,656	1,629	-	1,629	1,656	(27)	189	162
Parks	3,300	3,246	-	3,246	3,300	(54)	377	323
Total Operating Departments	\$ 253,548	\$ 249,412	\$ -	\$ 249,412	\$ 253,548	\$ (4,136)	\$ 28,937	\$ 24,800
NON-GENERAL COUNTY								
Natividad Medical Center	4,824	4,745	-	4,745	4,824	(79)	551	472
Office for Employment Training	3,300	3,246	-	3,246	3,300	(54)	377	323
Water Resources Agency	1,656	1,629	-	1,629	1,656	(27)	189	162
All Others	2,112	2,078	-	2,078	2,112	(34)	241	207
Total Non-General County	\$ 11,892	\$ 11,698	\$ -	\$ 11,698	\$ 11,892	\$ (194)	\$ 1,357	\$ 1,163
Total	\$ 353,088	\$ 347,328	\$ -	\$ 347,328	\$ 353,088	\$ (5,760)	\$ 30,294	\$ 25,964

Notes: (1) Allocated on the basis of direct charges.

* This allocation is based on the total first allocation to operating and non-general county departments.
Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
FACILITIES & FACILITIES PROJECTS MANAGEMENT

Allocation of Costs III - Mail Charges

Allocation Base	<u>Allocation Base</u>	<u>First Allocation</u>	<u>Direct Identified</u>	<u>Total First Allocation</u>	<u>Less Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u>	<u>Total Net Allocation</u>
					(1)		*	
SERVICE DEPARTMENTS								
Administrative Management:								
County Administrative Office	\$ 186	\$ 210	\$ -	\$ 210	\$ 186	\$ 24		
Human Resources & Equal Opportunity	780	881	-	881	780	102		
Information Technology	139	158	-	158	139	18		
Risk Management & Benefits Administration	208	235	-	235	208	27		
Support Services:								
Fleet Management	3	3	-	3	3	0		
Purchasing	936	1,058	-	1,058	936	122		
Facilities & Projects Management	24	27	-	27	24	3		
Capital Projects Management	0	0	-	0	0	0		
Printing Services	0	0	-	0	0	0		
Resource Management Agency	63	72	-	72	63	8		
Other Service Departments:								
Auditor-Controller	5,554	6,279	-	6,279	5,554	725		
Enterprise Resource Project	45	51	-	51	45	6		
Treasurer-Tax Collector	9,311	10,527	-	10,527	9,311	1,216		
Revenue Division	195	221	-	221	195	25		
County Counsel	507	573	-	573	507	66		
Emergency Communications	241	272	-	272	241	31		
Total Service Departments	\$ 18,194	\$ 20,569	\$ -	\$ 20,569	\$ 18,194	\$ 2,376		
OPERATING DEPARTMENTS								
Board of Supervisors	93	105	-	105	93	12	\$ 12	\$ 24
Clerk of Board of Supervisors	150	170	-	170	150	20	20	39
Assessor	9,604	10,858	-	10,858	9,604	1,254	1,260	2,514
Elections	1,643	1,858	-	1,858	1,643	215	216	430
Grand Jury	40	45	-	45	40	5	5	10
District Attorney	3,181	3,596	-	3,596	3,181	415	417	833
Child Support Services	8,677	9,810	-	9,810	8,677	1,133	1,138	2,271
Public Defender	466	527	-	527	466	61	61	122
Sheriff	9,236	10,442	-	10,442	9,236	1,206	1,211	2,417
Probation	3,004	3,396	-	3,396	3,004	392	394	786
Agricultural Commissioner	784	886	-	886	784	102	103	205
Produce Inspection	13	15	-	15	13	2	2	3
Recorder-County Clerk	7,028	7,946	-	7,946	7,028	918	922	1,840
Planning	2,850	3,222	-	3,222	2,850	372	374	746
Housing and Redevelopment Agency	245	277	-	277	245	32	32	64
Office of Emergency Services	98	111	-	111	98	13	13	26
Animal Control	1,522	1,721	-	1,721	1,522	199	200	398
Fish & Game Propagation	65	73	-	73	65	8	8	17
Building Services	139	157	-	157	139	18	18	36
Public Works	456	515	-	515	456	60	60	119
Health	1,427	1,613	-	1,613	1,427	186	187	373
Primary Health Care	4,384	4,956	-	4,956	4,384	572	575	1,147

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
FACILITIES & FACILITIES PROJECTS MANAGEMENT

Allocation of Costs III - Mail Charges

	Allocation Base	First Allocation	Direct Identified	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
OPERATING DEPARTMENTS (Continued)								
Environmental Health	\$ 3,294	\$ 3,724	\$ -	\$ 3,724	\$ 3,294	\$ 430	\$ 432	\$ 862
Mental Health	2,076	2,346	-	2,346	2,076	271	272	543
Public Guardian/Administrator	3,203	3,621	-	3,621	3,203	418	420	838
Alcohol & Drug Programs	4	4	-	4	4	1	1	1
Emergency Medical Services	101	114	-	114	101	13	13	26
California Children's Services	2,832	3,202	-	3,202	2,832	370	372	741
Social Services	81,134	91,728	-	91,728	81,134	10,594	10,642	21,236
Military & Veterans' Affairs Office	198	224	-	224	198	26	26	52
IHSS PA-Administration	383	433	-	433	383	50	50	100
Area Agency on Aging	3	3	-	3	3	0	0	1
County Library	4	4	-	4	4	0	0	1
Parks	627	709	-	709	627	82	82	164
Total Operating Departments	\$ 148,962	\$ 168,412	\$ -	\$ 168,412	\$ 148,962	\$ 19,450	\$ 19,539	\$ 38,989
NON-GENERAL COUNTY								
Natividad Medical Center	7,236	8,181	-	8,181	7,236	945	949	1,894
Water Resources Agency	1,292	1,461	-	1,461	1,292	169	169	338
All Others	331	374	-	374	331	43	43	87
Total Non-General County	\$ 8,859	\$ 10,016	\$ -	\$ 10,016	\$ 8,859	\$ 1,157	\$ 1,162	\$ 2,319
Total	\$ 176,015	\$ 198,997	\$ -	\$ 198,997	\$ 176,015	\$ 22,982	\$ 20,701	\$ 41,308
Grand Total	\$ 529,103	\$ 546,326	\$ -	\$ 7,489,016	\$ 585,688	\$ 6,903,328	\$ 687,107	\$ 6,182,090

Notes: (1) Allocated on the basis of direct charges.

* This allocation is based on the total first allocation to operating and non-general county departments.
Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
CAPITAL PROJECTS MANAGEMENT

Explanatory Narrative

The Capital Projects Management Division operates under the direction of Resource Management Agency and is responsible for budgeting for larger maintenance projects, remodels, and new facilities. It was established for the purpose of providing an effective mechanism for assessing capital projects requirements and establishing a staffing unit for timely implementation of Board approved projects.

Capital Projects Management total expenditures have been allocated to departments based on assigned square footage for the Estimated Cost Plan. The department provides records to account for the time spent on capital improvement projects and allocates these costs based on projects and assigned square footage.

Costs for Allocation

2008-09 ACTUAL EXPENDITURES

Budget Unit 001-165 - Capital Projects Management	\$	377,119		
Budget Unit 010-173 - Capital Projects Management		16,427		
Budget Unit 030-172 - Master Plan		518		
Intra & Inter-fund Reimbursement Added Back		843,767		
Less - GLI Pajaro Settlement (Acct. #6265)		<u>(263)</u>	\$	1,237,567
Less - Equipment Purchased			<u>-</u>	\$ 1,237,567
EXTERNAL OVERHEADS				
Building Use Allowance			2,530	
Insurance			1,026	
Annual Financial Audit			<u>116</u>	3,672
REVENUES RECEIVED				
				<u>-</u>
TOTAL FUNCTIONAL COSTS				<u>\$ 1,241,239</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009

CAPITAL PROJECTS MANAGEMENT

Allowable Costs of County Buildings

County Owned Buildings		Allocation Base	Department Admin	Direct Identified	Square Feet Allocated	-----First Allocation per----- Building Square Foot	
010	Old Courthouse - East Wing	\$ 9	\$ 9	\$ -	22,272	\$ 9	\$ 0.000422
015	Old Courthouse - West Wing	22	22	-	50,526	22	0.000438
020	New Courthouse - North Wing	219,850	220,502	-	98,752	220,502	2.232885
025	MGC New Administration Building	5,227	5,242	-	130,805	5,242	0.040078
030	Old Jail - West Alisal Street	18	18	-	9,420	18	0.001952
047	New Parking Structure - W Alisal & Cayuga Sts.	267	268	-	(1)	268	N/A
050	Juvenile Hall	1,951	1,957	-	(1)	1,957	N/A
052	Juvenile - Youth Center School	14,568	14,611	-	(1)	14,611	N/A
060A	New Health Center, Administration	147,355	147,792	-	(1)	147,792	N/A
080B	Records Retention Center	40	40	-	34,227	40	0.001160
150	Ag Commissioner - Salinas	2,953	2,962	-	(1)	2,962	N/A
190	Probation Headquarters	11	11	-	(1)	11	N/A
360	Adult Detention Center (New Jail)	1,529	1,534	-	(1)	1,534	N/A
TOTAL		\$ 393,800	\$ 394,969	\$ -		\$ 394,969	
Direct Charges to Departments:							
Facilities & Facilities Projects Management		48,566	-	48,710		48,710	
Fleet Management		4,470	-	4,483		4,483	
Capital Projects		697,441	-	699,510		699,510	
Housing & Redevelopment		29,464	-	29,551		29,551	
Public Works + CSAs		62,395	-	62,580		62,580	
NMC		1,432	-	1,437		1,437	
TOTAL		\$ 843,767	\$ -	\$ 846,271		\$ 846,271	
		\$ 1,237,567	\$ 394,969	\$ 846,271		\$ 1,241,239	

Notes: (1) Single use occupancy.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
CAPITAL PROJECTS MANAGEMENT

Allocation of Costs

	<u>Building Number</u>	<u>Square Feet Occupied</u>	<u>Cost per Square Foot</u>	<u>Cost per Location</u>	<u>Direct Identified</u>	<u>Total First Allocation</u>	<u>Less: Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u>	<u>Total Net Allocation</u>
SERVICE DEPARTMENTS										
Administrative Management:										
County Administrative Office										
	Salinas	25	11,530	0.040078	\$ 462	\$ -	\$ 462	\$ -	\$ 462	
Human Resources & Equal Opportunity Office										
	Salinas	25	4,071	0.040078	163					
	Salinas	25	850	0.040078	34	-	197	-	197	
Telecommunications										
	Salinas	25	125	0.040078	5	-	5	-	5	
Information Technology										
	Salinas	25	2,949	0.040078	118	-	118	-	118	
Risk Management & Benefits Administration										
	Salinas	25	601	0.040078	24	-	24	-	24	
Support Services:										
Fleet Management										
	Salinas	(1)	N/A	-	4,483	4,483	4,470	13		
Purchasing										
	Salinas	25	725	0.040078	29	-	29	-	29	
Records Retention Center										
	Salinas	80B	34,227	0.001160	40	-	40	-	40	
Facilities & Projects Management										
	Salinas	10	292	0.000422	0	-				
	Salinas	15	524	0.000438	0	-				
	Salinas	25	2,332	0.040078	93	48,710	48,803	48,566	238	
Capital Projects Management:										
	Salinas	25	436	0.040078	17	699,510	699,528	697,441	2,087	
Resource Management Agency										
	Salinas	25	3,981	0.040078	160	-	160	-	160	
Other Service Departments:										
Auditor-Controller										
	Salinas	25	10,849	0.040078	435	-	435	-	435	
Treasurer-Tax Collector										
	Salinas	25	10,256	0.040078	411	-	411	-	411	
Revenue Division										
	Salinas	25	2,233	0.040078	89	-	89	-	89	
County Counsel										
	Salinas	25	13,910	0.040078	557	-	557	-	557	
Total Service Departments					\$ 2,639	\$ 752,703	\$ 755,342	\$ 750,476	\$ 4,866	
OPERATING DEPARTMENTS										
Board of Supervisors										
	Salinas	25	10,951	0.040078	439	-	439	-	439	\$ 105 \$ 544
Assessor										
	Salinas	25	10,091	0.040078	404	-	404	-	404	97 502
Sheriff										
	Salinas	20	4,537	2.232885	10,131	-	10,131	-	10,131	2,433 12,563

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009

CAPITAL PROJECTS MANAGEMENT

Allocation of Costs

	Building Number	Square Feet Occupied	Cost per Square Foot	Cost per Location	Direct Identified	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation	
OPERATING DEPARTMENTS (Continued):											
Sheriff's Correctional Division											
	Salinas	360	(1)	N/A	\$ 1,534	\$ -	\$ 1,534	\$ -	\$ 1,534	\$ 368	\$ 1,902
Probation											
	Salinas	190	(1)	N/A	11	-	11	-	11	3	14
Juvenile Hall											
	Salinas	50	(1)	N/A	1,957	-	-	-	-	-	-
	Salinas	52	(1)	N/A	14,611	-	16,568	-	16,568	3,979	20,546
Agricultural Commissioner											
	Salinas	150	25,024	N/A	2,962	-	2,962	-	2,962	711	3,674
Produce Inspection:											
	Salinas	150	254	N/A	-	-	-	-	-	-	-
Recorder-County Clerk											
	Salinas	25	5,962	0.040078	239	-	239	-	239	57	296
Planning											
	Salinas	25	13,405	0.040078	537	-	537	-	537	129	666
Housing and Redevelopment Agency											
	Salinas	25	1,255	0.040078	50	29,551	29,601	29,464	138	7,109	7,246
Building Services											
	Salinas	25	13,047	0.040078	523	-	523	-	523	126	649
Public Works											
	Salinas	25	11,245	0.040078	451	62,580	63,031	62,395	636	15,136	15,772
Total Operating Departments					\$ 33,849	\$ 92,131	\$ 125,980	\$ 91,859	\$ 34,122	\$ 30,253	\$ 64,375
NON-GENERAL COUNTY											
Natividad Medical Center											
	Salinas		(1)	N/A	-	1,437	1,437	1,432	4	345	349
Superior Court of CA - Mo Co											
	Salinas	10	21,980	0.000422	9	-	-	-	-	-	-
	Salinas	15	50,002	0.000438	22	-	31	-	31	7	39
All Others (Not Occupied)											
	Salinas	30	(1)	0.001952	18	-	18	-	18	4	22
Others (Construction in Progress)											
	Salinas	20	94,215	2.232885	210,371	-	-	-	-	-	-
	Salinas	060A	(1)	N/A	147,792	-	-	-	-	-	-
	Salinas	047	(1)	N/A	268	-	358,431	-	358,431	86,075	444,506
Total Non-General County					\$ 358,481	\$ 1,437	\$ 359,917	\$ 1,432	\$ 358,485	\$ 86,432	\$ 444,916
Total					\$ 394,969	\$ 846,271	\$ 1,241,239	\$ 843,767	\$ 397,472	\$ 116,685	\$ 509,291

Notes: (1) Single use occupancy; use total building cost.

(2) This allocation is based on the total first allocation to operating and non-general County departments.

Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
PRINTING SERVICES

Explanatory Narrative

Printing Services Division of Information of Technology provides County departments with a variety of services including: Graphic Design, typesetting, pre-press, scanning documents, artwork cleanup, originals photography, preparing documents for four-color process, color separations, digital soft-proofing, digital print, color copying and optical character recognition scanning. The Division offers compact disc duplication, form archiving, and increasing number of electronic form services.

The total unbilled costs of this Division, all of which are considered allowable, have been allocated based on the total actual billings made to user departments during the year.

Costs for Allocation

2008-09 ACTUAL EXPENDITURES

Budget Unit 197 - Printing Services	\$	318,980	
Intra & Inter-fund Reimbursement Added Back		727,069	
Less - GLI Pajaro Settlement (Acct. #6265)		<u>(1,052)</u>	\$ 1,044,997
Less - Equipment Purchased			<u>-</u> \$ 1,044,997

EXTERNAL OVERHEADS

Building Use Allowance		5,978	
Equipment Use Allowance		65,980	
Insurance		980	
Annual Financial Audit		<u>120</u>	73,058

REVENUES RECEIVED

			<u>-</u>
TOTAL COSTS FOR FIRST ALLOCATION			\$ 1,118,055

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
PRINTING SERVICES

Allocation of Costs

	Allocation Base	Total First Allocation	Less Direct Charges	Net First Allocation	Service Departments *	Total Net Allocation
Allocation Base						
SERVICE DEPARTMENTS						
Administrative Management:						
County Administrative Office	\$ 4,722	\$ 7,092	\$ 4,722	\$ 2,370		
Human Resources & Equal Opportunity Office	3,368	5,058	3,368	1,691		
Telecommunications	1,144	1,718	1,144	574		
Information Technology	6,191	9,298	6,191	3,107		
Risk Management & Benefits Administration	284	427	284	143		
Support Services:						
Fleet Management	4,698	7,055	4,698	2,358		
Purchasing	5,525	8,299	5,525	2,773		
Records Retention Center	958	1,438	958	481		
Facilities & Projects Management	4,436	6,663	4,436	2,227		
Capital Projects Management	1,244	1,868	1,244	624		
Printing Services	-	-	-	-		
Resource Management Agency	8,465	12,714	8,465	4,249		
Other Service Departments:						
Auditor-Controller	23,373	35,104	23,373	11,732		
Enterprise Resource Project	1,257	1,887	1,257	631		
Treasurer-Tax Collector	10,520	15,801	10,520	5,280		
Revenue Division	1,204	1,808	1,204	604		
County Counsel	896	1,345	896	449		
Emergency Communications	839	1,260	839	421		
Total Service Departments	\$ 79,121	\$ 118,835	\$ 79,121	\$ 39,714		
OPERATING DEPARTMENTS						
Board of Supervisors	968	1,454	968	486	\$ 277	\$ 763
Clerk of Board of Supervisors	1,842	2,767	1,842	925	526	1,451
Assessor	11,720	17,603	11,720	5,883	3,347	9,230
Elections	3,718	5,585	3,718	1,866	1,062	2,928
Grand Jury	4,670	7,015	4,670	2,344	1,334	3,678
District Attorney	14,340	21,538	14,340	7,198	4,095	11,293
Child Support Services	3,762	5,651	3,762	1,888	1,074	2,963
Public Defender	2,798	4,202	2,798	1,404	799	2,203
Sheriff	16,377	24,598	16,377	8,221	4,677	12,898
Sheriff's Correctional Division	275	413	275	138	79	217
Probation	7,496	11,259	7,496	3,763	2,141	5,903
Juvenile Hall	6,959	10,452	6,959	3,493	1,987	5,480
Agricultural Commissioner	4,427	6,650	4,427	2,222	1,264	3,487
Produce Inspection	1,300	1,952	1,300	652	371	1,024
Recorder-County Clerk	5,812	8,729	5,812	2,917	1,660	4,577
Coroner	25	38	25	13	7	20
Planning	8,195	12,309	8,195	4,113	2,340	6,454
Housing and Redevelopment Agency	5,813	8,730	5,813	2,918	1,660	4,578
Office of Emergency Services	286	429	286	143	82	225
Animal Control	2,693	4,045	2,693	1,352	769	2,121

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
PRINTING SERVICES

	Allocation of Costs					
	Allocation Base	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
OPERATING DEPARTMENTS (Continued)						
Building Services	\$ 3,520	\$ 5,287	\$ 3,520	\$ 1,767	\$ 1,005	\$ 2,772
Public Works	12,669	19,029	12,669	6,359	3,618	9,977
Health	76,835	115,402	76,835	38,567	21,943	60,510
Primary Health Care	31,970	48,018	31,970	16,047	9,130	25,177
Environmental Health	24,928	37,441	24,928	12,513	7,119	19,632
Mental Health	14,675	22,041	14,675	7,366	4,191	11,557
Public Guardian/Administrator	3,038	4,563	3,038	1,525	868	2,392
Alcohol & Drug Programs	265	397	265	133	76	208
Emergency Medical Services	3,024	4,542	3,024	1,518	864	2,382
California Children's Services	1,776	2,667	1,776	891	507	1,398
Social Services	301,330	452,580	301,330	151,250	86,054	237,304
Military & Veterans' Affairs Office	252	378	252	126	72	198
Area Agency on Aging	50	75	50	25	14	39
County Library	7,551	11,341	7,551	3,790	2,156	5,946
Agricultural Cooperative Extension	4,545	6,826	4,545	2,281	1,298	3,579
Parks	20,346	30,558	20,346	10,212	5,810	16,023
Lake Nacimiento	1,335	2,005	1,335	670	381	1,051
Total Operating Departments	\$ 611,586	\$ 918,567	\$ 611,586	\$ 306,981	\$ 174,657	\$ 481,638
NON-GENERAL COUNTY						
Natividad Medical Center	17,577	26,400	17,577	8,823	5,020	13,842
Office for Employment Training	4,897	7,355	4,897	2,458	1,398	3,856
Water Resources Agency	13,772	20,685	13,772	6,913	3,933	10,846
All Others	17,453	26,213	17,453	8,760	4,984	13,744
Total Non-General County	\$ 53,699	\$ 80,653	\$ 53,699	\$ 26,954	\$ 15,335	\$ 42,289
Total	\$ 744,406	\$ 1,118,055	\$ 744,406	\$ 373,649	\$ 189,992	\$ 523,927

* This allocation is based on the first allocation to operating and non-general County departments.
Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
RESOURCE MANAGEMENT AGENCY

Explanatory Narrative

The Resource Management Agency (RMA) was created in Fiscal Year 2005-06 by the newly County Administrative Officer and the Board of Supervisors. It provides centralized direction of various departments, initially consisted of the Planning and Building Inspection Department, the Public Works Department, the Housing and Redevelopment Agency, and the Capital Improvement group. In the late Fiscal Year 2005-06 Planning and Building underwent a reorganization, which resulted in the two divisions in Fiscal Year 2007-08, Planning, and Building Services. In Fiscal Year 2007-08 the Facilities Management and Fleet Management Divisions of the former General Services Department were transferred completely to Resource Management Agency for centralized direction.

The Resource Management Agency allocates costs based on total dollars of work order charged to each department. The resultant percentages are the basis for cost allocation.

Costs for Allocation

2008-09 ACTUAL EXPENDITURES

Budget Unit 194 - Resource Management Agency	\$	925,122		
Intra & Inter-fund Reimbursement Added Back		3,181,722		
Less - GLI Pajaro Settlement (Acct. #6265)		<u>(5,627)</u>	\$	4,101,217
Less - Equipment Purchased		-	\$	4,101,217
EXTERNAL OVERHEADS				
Building Use Allowance		23,050		
Insurance		9,265		
Annual Financial Audit		<u>450</u>		32,765
REVENUES RECEIVED				<u>-</u>
NET COSTS FOR FIRST ALLOCATION				<u>\$ 4,133,982</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
RESOURCE MANAGEMENT AGENCY

	Allocation of Costs					Other	Total Net
Allocation Base	<u>Total First</u>	<u>Less Direct</u>	<u>Net First</u>	<u>Service</u>	<u>Departments</u>	<u>*</u>	<u>Allocation</u>
	Allocation	Charges	Allocation	Departments	*	*	Allocation
Allocation Base	(1)						
SERVICE DEPARTMENTS							
Support Services:							
Fleet Management	\$ 372,113	\$ 483,483	\$ 372,113	\$ 111,370			
Facilities & Projects Management	374,926	487,138	374,926	112,212			
Capital Projects Management	226,823	294,709	226,823	67,886			
Total Service Departments	<u>\$ 973,862</u>	<u>\$ 1,265,330</u>	<u>\$ 973,862</u>	<u>\$ 291,468</u>			
OPERATING DEPARTMENTS							
Elections	2,118	2,752	2,118	634	\$ 158	\$	792
Fort Ord	3,280	4,261	3,280	982	244		1,226
Planning	425,022	552,227	425,022	127,205	31,653		158,858
Housing and Redevelopment Agency	302,505	393,042	302,505	90,537	22,529		113,066
Building Services	435,107	565,330	435,107	130,223	32,404		162,628
Public Works	1,039,769	1,350,963	1,039,769	311,193	77,437		388,630
Health Department	60	78	60	18	4		22
Total Operating Departments	<u>\$ 2,207,861</u>	<u>\$ 2,868,653</u>	<u>\$ 2,207,861</u>	<u>\$ 660,792</u>	<u>\$ 164,430</u>		<u>\$ 825,222</u>
Total	<u>\$ 3,181,722</u>	<u>\$ 4,133,982</u>	<u>\$ 3,181,722</u>	<u>\$ 952,260</u>	<u>\$ 164,430</u>		<u>\$ 825,222</u>

Notes:

(1) Percentage of time expended on the accounts of the departments served.

(2) This allocation is based on the first net allocation to operating and non-general County departments
Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
AUDITOR-CONTROLLER

Explanatory Narrative

The Auditor-Controller is the Chief Accounting Office for the County of Monterey. These duties are performed under the legal authority primarily set forth in the Government Code beginning with Section 26880 and 26900, the Revenue and Taxation Code and Monterey Code Sections 2.16 and 2.17.

The Auditor-Controller's department provides centralized accounting, disbursing, auditing and financial control services to all County departments and special districts governed by the Board of Supervisors. To the extent required by law, it also furnishes these services to the County Superintendent of Schools, local school districts and special districts with independent boards.

The department's operations have been segregated into the eight functional categories shown below. Direct costs for each function were determined from monthly studies of staff time and detailed analysis of expenditures in each services and supplies account.

Department Administration

The Administration division is responsible for department administration and policy guidance, including employee development, personnel, payroll budget development and management, and general secretarial support services. Also included here are the costs of the office receptionist and microfilm clerk.

Internal Audit

Internal Audit performs statutorily required cash counts of the County treasury, audits of transient occupancy taxes collected by local hotels and motels and reviews of revenues collected by various concessionaires operating on County property. In addition, this group performs audits and reviews of other County departments at the behest of the State, grand jury or the departments themselves. Auditor reports presented to management include objective analyses, appraisals, comments and recommendations on financial operations. The costs of work related to taxes and mandated cash counts has been reclassified as general government expense and excluded from allocation.

General and Expenditure Accounting

General Accounting division is responsible for maintaining the general ledger, enforcing accounting policies, procedures and processes, ensuring financial reporting in accordance with County policies and state and federal guidelines, reconciling fixed asset activity to County inventory, processing purchase orders, and making vendor and contract payments. General accounting is responsible for the preparation of the Comprehensive Annual Financial Report (CAFR). In addition, the division calculates Proposition 4 limits for the County and Board of Supervisor governed special districts, administers obligation and debt service bonds, prepares the State Controller and Local Government Fiscal Affairs Reports, coordinates countywide SB 90 claiming activities, performs public safety accounting and reporting for Proposition 172, performs Realignment Sales Tax accounting, apportionment of interest earned on funds in the County Treasury, and provide accounting and fiscal control services for schools.

Accounts Payable division includes the cost of processing claims, invoices and contracts, the preparation and posting of accounting entries to record expenditures and costs, and the purchase, drawing and recording of warrants.

These costs have been allocated based on the number of warrants issued for each County department or local agency.

Systems Division

The Systems division provides procurement, development, implementation and maintenance for countywide and department-administered systems in collaboration with staff of the Information Technology department. These systems include the County's core financial system, budget preparation system, payroll system, records imaging system and property tax system. The total cost of these activities has been allocated according to the adjusted expenditures of each user department.

Payroll and Cost Plan

The payroll division is responsible for processing payroll for all County departments. The division prepares bi-weekly checks, calculates benefits, prepares year-end tax information and reconciles payroll functions. The Countywide Cost Allocation Plan is used to claim indirect costs from the federal and state governments. The total of these activities has been allocated based on the number of employees in each department.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009

AUDITOR-CONTROLLER

Explanatory Narrative(Continued) and Costs for Allocation

Welfare

The welfare function consists solely of the disbursement and control of welfare aid payments and is, therefore, allocated entirely to the Social Services department. The individuals involved in this activity complete monthly time studies.

Property Tax

The Property Tax division is responsible for calculating property taxes and processing property tax refunds, maintaining the property rolls and tax allocation systems, allocating and accounting for property tax apportionment and assessments. These costs have been eliminated as unallowable.

Costs for Allocation

2008-09 ACTUAL EXPENDITURES

Budget Unit 111 - Auditor-Controller	\$	5,052,829	
Intra & Inter-fund Reimbursement Added Back		1,445,778	
Less - GLI Pajaro Settlement (Acct. #6265)		<u>(7,257)</u>	\$ 6,491,350
Less - Equipment Purchased			-
TOTAL DIRECT COSTS			<u>\$ 6,491,350</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009

AUDITOR-CONTROLLER

Functional Analysis of Costs

	Department Admin	Internal Audit	Payroll and Cost Plan	Expenditure Accounting	Budget/System Divison	Welfare/ Direct Identified	SB 90/General Government / Property Taxes	General Accounting	Total Department
ACTUAL EXPENDITURES									
Salaries and Wages	\$ 478,036	\$ 325,958	\$ 778,583	\$ 238,407	\$ 137,348	\$ 1,100,637	\$ 269,984	\$ 579,591	\$ 3,908,544
Employee Benefits *	205,284	139,977	334,349	102,380	58,982	472,650	115,940	248,895	1,678,457
Services and Supplies	338,183	20,551	175,320	19,400	17,972	1,162	253,537	78,223	904,349
Total Direct Costs	<u>\$ 1,021,504</u>	<u>\$ 486,486</u>	<u>\$ 1,288,252</u>	<u>\$ 360,187</u>	<u>\$ 214,302</u>	<u>\$ 1,574,449</u>	<u>\$ 639,460</u>	<u>\$ 906,709</u>	<u>\$ 6,491,350</u>
EXTERNAL OVERHEADS									
Building Use Allowance *	7,683	5,239	12,513	3,832	2,207	17,689	4,339	9,315	62,817
Equipment Use Allowance	3,048	-	-	-	-	-	-	-	3,048
Insurance	9,037	-	-	-	-	-	-	-	9,037
Annual Financial Audit	1,495	-	-	-	-	-	-	-	1,495
Total External Overheads	<u>\$ 21,263</u>	<u>\$ 5,239</u>	<u>\$ 12,513</u>	<u>\$ 3,832</u>	<u>\$ 2,207</u>	<u>\$ 17,689</u>	<u>\$ 4,339</u>	<u>\$ 9,315</u>	<u>\$ 76,397</u>
Total Department Costs	1,042,767	491,725	1,300,766	364,019	216,509	1,592,138	643,800	916,024	6,567,747
REVENUES RECEIVED	(54)	(30,000)	-	-	-	-	(590,630)	(73,208)	(693,892)
Allocate Administration (2)	<u>(1,042,713)</u>	<u>99,076</u>	<u>236,653</u>	<u>72,465</u>	<u>41,747</u>	<u>334,542</u>	<u>82,062</u>	<u>176,168</u>	<u>-</u>
TOTAL FUNCTIONAL COSTS	-	560,801	1,537,418	436,484	258,256	1,926,680	135,232	1,018,984	5,873,855
Eliminate Unallowable Functions	-	<u>(560,801)</u>	-	-	-	-	<u>(135,232)</u>	-	<u>(696,033)</u>
NET COSTS FOR FIRST ALLOCATION	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,537,418</u>	<u>\$ 436,484</u>	<u>\$ 258,256</u>	<u>\$ 1,926,680</u>	<u>\$ -</u>	<u>\$ 1,018,984</u>	<u>\$ 5,177,822</u>

* Allocated on the basis of salaries and wages.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
AUDITOR-CONTROLLER

Allocation of Costs I - General and Expenditure Accounting

	A/P Warrants Allocation Base	General and Expenditure Accounting	Direct Identified Schedule 17-2	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments *	Total Net Allocation
SERVICE DEPARTMENTS								
Administrative Management:								
County Administrative Office	234	\$ 4,954	\$ -	\$ 4,954	\$ -	\$ 4,954		
Human Resources & Equal Opportunity	224	4,743	13,150	17,893	-	17,893		
Telecommunications	220	4,658	-	4,658	-	4,658		
Information Technology	758	16,048	790	16,838	10,000	6,838		
Risk Management & Benefits Administration	370	7,834	-	7,834	-	7,834		
Support Services:								
Fleet Management	170	3,599	-	3,599	-	3,599		
Purchasing	69	1,461	-	1,461	-	1,461		
Records Retention Center	58	1,228	-	1,228	-	1,228		
Facilities & Projects Management	478	10,120	-	10,120	-	10,120		
Capital Projects Management	401	8,490	-	8,490	-	8,490		
Printing Services	43	910	-	910	-	910		
Resource Management Agency	323	6,839	-	6,839	-	6,839		
Other Service Departments:								
Auditor-Controller	23,653	500,781	-	500,781	-	500,781		
Enterprise Resource Project	200	4,234	1,816,140	1,820,374	1,387,946	432,428		
Treasurer-Tax Collector	176	3,726	390	4,116	-	4,116		
Revenue Division	187	3,959	-	3,959	-	3,959		
County Counsel	252	5,335	21,867	27,202	-	27,202		
Emergency Communications	628	13,296	-	13,296	-	13,296		
Total Service Departments	28,444	\$ 602,216	\$ 1,852,337	\$ 2,454,553	\$ 1,397,946	\$ 1,056,607		
OPERATING DEPARTMENTS								
Board of Supervisors	151	3,197	-	3,197	-	3,197	\$ 911	\$ 4,108
Clerk of Board of Supervisors	28	593	-	593	-	593	169	762
Assessor	497	10,522	24,688	35,211	-	35,211	10,034	45,244
Elections	69	1,461	1,108	2,569	-	2,569	732	3,301
Fort Ord	10	212	-	212	120	92	60	152
District Attorney	1,061	22,463	-	22,463	-	22,463	6,401	28,865
Child Support Services	938	19,859	-	19,859	-	19,859	5,659	25,518
Public Defender	428	9,062	-	9,062	-	9,062	2,582	11,644
Sheriff	1,961	41,518	4,719	46,237	-	46,237	13,176	59,413
Sheriff-Task Gang Force	52	1,101	-	1,101	-	1,101	314	1,415
Sheriff's Correctional Division	1,756	37,178	-	37,178	-	37,178	10,594	47,772
Probation	3,162	66,946	-	66,946	-	66,946	19,077	86,023
Juvenile Hall	1,420	30,064	-	30,064	-	30,064	8,567	38,631
Agricultural Commissioner	529	11,200	-	11,200	-	11,200	3,192	14,391
Produce Inspection	75	1,588	-	1,588	-	1,588	452	2,040
Recorder-County Clerk	127	2,689	17,887	20,575	-	20,575	5,863	26,438
Coroner	80	1,694	-	1,694	-	1,694	483	2,176
Planning	293	6,203	-	6,203	-	6,203	1,768	7,971
Housing and Redevelopment Agency	510	10,798	4,641	15,438	22,200	(6,762)	4,399	(2,363)
Office of Emergency Services	45	953	-	953	-	953	271	1,224

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009

AUDITOR-CONTROLLER

Allocation of Costs I - General and Expenditure Accounting

	A/P Warrants	General and Expenditure Accounting	Direct Identified	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
OPERATING DEPARTMENTS (Continued)								
Animal Control	187	\$ 3,959	\$ -	\$ 3,959	\$ -	\$ 3,959	\$ 1,128	\$ 5,087
Fish & Game Propagation	21	445	-	445	-	445	127	571
Building Services	445	9,422	-	9,422	-	9,422	2,685	12,106
Public Works	2,264	47,933	-	47,933	7,838	40,095	13,659	53,754
Health	1,293	27,375	-	27,375	-	27,375	7,801	35,176
Primary Health Care	1,534	32,478	-	32,478	-	32,478	9,255	41,733
Environmental Health	622	13,169	-	13,169	-	13,169	3,753	16,922
Mental Health	2,221	47,023	-	47,023	-	47,023	13,400	60,423
Public Guardian/Administrator	156	3,303	-	3,303	-	3,303	941	4,244
Alcohol & Drug Programs	176	3,726	-	3,726	-	3,726	1,062	4,788
Emergency Medical Services	69	1,461	-	1,461	-	1,461	416	1,877
California Children's Services	534	11,306	-	11,306	-	11,306	3,222	14,528
Social Services	6,127	129,721	286	130,007	5,025	124,982	37,046	162,028
Community Action Partnership	129	2,731	-	2,731	-	2,731	778	3,509
Military & Veterans' Affairs Office	52	1,101	-	1,101	-	1,101	314	1,415
IHSS PA-Administration	74	1,567	-	1,567	-	1,567	446	2,013
Area Agency on Aging	26	550	-	550	-	550	157	707
County Library	1,295	27,418	12,898	40,316	-	40,316	11,488	51,804
Agricultural Cooperative Extension	67	1,419	-	1,419	-	1,419	404	1,823
Parks	667	14,122	-	14,122	-	14,122	4,024	18,146
Lake San Antonio	29	614	-	614	-	614	175	789
Lake Nacimiento	207	4,383	-	4,383	-	4,383	1,249	5,631
General Liability Insurance (ISF)	37	783	-	783	-	783	223	1,007
Workmens' Compensation (ISF)	75	1,588	-	1,588	-	1,588	452	2,040
Total Operating Departments	31,499	\$ 666,896	\$ 66,227	\$ 733,123	\$ 35,183	\$ 697,940	\$ 208,909	\$ 906,849
NON-GENERAL COUNTY								
Natividad Medical Center	6,929	146,701	-	146,701	22,969	123,732	41,803	165,535
Water Resources Agency	1,647	34,870	8,116	42,986	-	42,986	12,249	55,236
All Others	226	4,785	-	4,785	3,000	1,785	1,363	3,148
Total Non-General County	8,802	\$ 186,356	\$ 8,116	\$ 194,472	\$ 25,969	\$ 168,503	\$ 55,416	\$ 223,919
Total	68,745	\$ 1,455,468	\$ 1,926,680	\$ 3,382,148	\$ 1,459,098	\$ 1,923,050	\$ 264,325	\$ 1,130,768

* This allocation is based on the first allocation to operating and non-general County departments.
Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009

AUDITOR-CONTROLLER

Allocation of Costs II - Budget and System Division

	Adjusted Expenditure	Budget/System Division	Direct Identified	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
	Allocation Base		Schedule 17-2				*	
SERVICE DEPARTMENTS								
Administrative Management:								
County Administrative Office	\$ 3,983,069	\$ 1,614	\$ -	\$ 1,614	\$ -	\$ 1,614		
Human Resources & Equal Opportunity	3,715,559	1,505	-	1,505	-	1,505		
Telecommunications	5,062,190	2,051	-	2,051	-	2,051		
Information Technology	14,419,245	5,842	-	5,842	-	5,842		
Risk Management & Benefits Administration	1,329,045	538	-	538	-	538		
Support Services:								
Fleet Management	5,496,706	2,227	-	2,227	-	2,227		
Purchasing	962,219	390	-	390	-	390		
Records Retention Center	484,293	196	-	196	-	196		
Facilities & Projects Management	8,967,326	3,633	-	3,633	-	3,633		
Capital Projects Management	1,012,169	410	-	410	-	410		
Printing Services	1,044,997	423	-	423	-	423		
Resource Management Agency	3,922,519	1,589	-	1,589	-	1,589		
Other Service Departments:								
Auditor-Controller	6,311,643	2,557	-	2,557	-	2,557		
Enterprise Resource Planning	3,269,754	1,325	-	1,325	-	1,325		
Treasurer-Tax Collector	2,892,617	1,172	-	1,172	-	1,172		
Revenue Division	2,344,301	950	-	950	-	950		
County Counsel	5,081,933	2,059	-	2,059	-	2,059		
Emergency Communications	8,752,274	3,546	-	3,546	-	3,546		
Total Service Departments	\$ 79,051,858	\$ 32,030	\$ -	\$ 32,030	\$ -	\$ 32,030		
OPERATING DEPARTMENTS								
Board of Supervisors	2,843,605	1,152	-	1,152	-	1,152	\$ 328	\$ 1,480
Clerk of Board of Supervisors	477,600	194	-	194	-	194	55	249
Assessor	5,590,267	2,265	-	2,265	-	2,265	645	2,910
Elections	4,105,519	1,663	-	1,663	-	1,663	474	2,137
Fort Ord	7,383	3	-	3	-	3	1	4
Grand Jury	37,365	15	-	15	-	15	4	19
District Attorney	17,444,474	7,068	-	7,068	-	7,068	2,014	9,082
Child Support Services	10,734,380	4,349	-	4,349	-	4,349	1,239	5,589
Public Defender	9,256,520	3,751	-	3,751	-	3,751	1,069	4,819
Sheriff	36,385,444	14,742	-	14,742	-	14,742	4,201	18,943
Sheriff-Task Gang Force	1,321,238	535	-	535	-	535	153	688
Sheriff's Correctional Division	34,594,449	14,017	-	14,017	-	14,017	3,994	18,011
Probation	14,984,397	6,071	-	6,071	-	6,071	1,730	7,801
Juvenile Hall	17,478,736	7,082	-	7,082	-	7,082	2,018	9,100
Agricultural Commissioner	6,940,943	2,812	-	2,812	-	2,812	801	3,614
Produce Inspection	703,682	285	-	285	-	285	81	366
Recorder-County Clerk	1,606,841	651	-	651	-	651	186	837
Coroner	1,717,665	696	-	696	-	696	198	894
Planning	4,658,407	1,887	-	1,887	-	1,887	538	2,425
Housing and Redevelopment Agency	3,570,490	1,447	-	1,447	1,200	247	412	659

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
AUDITOR-CONTROLLER

Allocation of Costs II - Budget and System Division

	Adjusted Expenditure	Budget/System Division	Direct Identified	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
OPERATING DEPARTMENTS (Continued)								
Office of Emergency Services	\$ 1,779,505	\$ 721	\$ -	\$ 721	\$ -	\$ 721	\$ 205	\$ 926
Animal Control	1,864,316	755	-	755	-	755	215	971
Fish & Game Propagation	28,146	11	-	11	-	11	3	15
Building Services	5,664,640	2,295	-	2,295	-	2,295	654	2,949
Public Works	23,127,250	9,371	-	9,371	-	9,371	2,670	12,041
Health	17,883,593	7,246	-	7,246	-	7,246	2,065	9,311
Primary Health Care	21,412,858	8,676	-	8,676	-	8,676	2,472	11,148
Environmental Health	8,370,178	3,391	-	3,391	-	3,391	966	4,358
Mental Health	36,495,840	14,787	-	14,787	-	14,787	4,214	19,001
Public Guardian/Administrator	1,133,791	459	-	459	-	459	131	590
Alcohol & Drug Programs	2,221,090	900	-	900	-	900	256	1,156
Emergency Medical Services	2,802,195	1,135	-	1,135	-	1,135	324	1,459
California Children's Services	6,784,261	2,749	-	2,749	-	2,749	783	3,532
Social Services	78,209,842	31,689	-	31,689	-	31,689	9,030	40,719
Community Action Partnership	509,037	206	-	206	-	206	59	265
Military & Veterans' Affairs Office	621,915	252	-	252	-	252	72	324
IHHS PA-Administration	524,886	213	-	213	-	213	61	273
Area Agency on Aging	436,778	177	-	177	-	177	50	227
County Library	7,267,304	2,945	-	2,945	-	2,945	839	3,784
Agricultural Cooperative Extension	556,656	226	-	226	-	226	64	290
Parks	7,376,361	2,989	-	2,989	-	2,989	852	3,840
Lake San Antonio	209,605	85	-	85	-	85	24	109
Lake Nacimiento	1,156,825	469	-	469	-	469	134	602
General Liability Insurance (ISF)	1,978,687	802	-	802	-	802	228	1,030
Workmens' Compensation (ISF)	1,353,055	548	-	548	-	548	156	704
Total Operating Departments	\$ 404,228,016	\$ 163,783	\$ -	\$ 163,783	\$ 1,200	\$ 162,583	\$ 46,671	\$ 209,254
NON-GENERAL COUNTY								
Natividad Medical Center	141,563,888	57,358	-	57,358	-	57,358	16,345	73,703
Office for Employment Training	5,881,179	2,383	-	2,383	-	2,383	679	3,062
Water Resources Agency	6,669,439	2,702	-	2,702	-	2,702	770	3,472
All Others	-	-	-	-	-	-	-	-
Total Non-General County	\$ 154,114,506	\$ 62,443	\$ -	\$ 62,443	\$ -	\$ 62,443	\$ 17,794	\$ 80,237
Total	\$ 637,394,380	\$ 258,256	\$ -	\$ 258,256	\$ 1,200	\$ 257,056	\$ 64,465	\$ 289,491

* This allocation is based on the first allocation to operating and non-general County departments.
Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
AUDITOR-CONTROLLER

	Allocation of Costs III - Payroll & Cost Plan							Other Service Departments *	Total Net Allocation
	Base #1	Payroll and	Direct	Total First	Less: Direct	Net First			
	Number of Employees	Cost Plan	Identified	Allocation	Charges	Allocation			
Allocation Base	Base #3	Schedule 17-2							
SERVICE DEPARTMENTS									
Administrative Management:									
County Administrative Office	26.75	\$ 9,053	\$ -	\$ 9,053	\$ -	\$ 9,053			
Human Resources & Equal Opportunity	26.00	8,799	-	8,799	-	8,799			
Telecommunications	25.50	8,630	-	8,630	-	8,630			
Information Technology	88.00	29,780	-	29,780	-	29,780			
Risk Management & Benefits Administration	10.50	3,553	-	3,553	-	3,553			
Support Services:									
Fleet Management	19.75	6,684	-	6,684	-	6,684			
Purchasing	8.00	2,707	-	2,707	-	2,707			
Records Retention Center	6.75	2,284	-	2,284	-	2,284			
Facilities & Projects Management	32.25	10,914	-	10,914	-	10,914			
Capital Projects Management	6.25	2,115	-	2,115	-	2,115			
Printing Services	5.00	1,692	-	1,692	-	1,692			
Resource Management Agency	37.50	12,691	-	12,691	-	12,691			
Other Service Departments:									
Auditor-Controller	49.50	16,752	-	16,752	-	16,752			
Treasurer-Tax Collector	20.50	6,938	-	6,938	-	6,938			
Revenue Division	21.75	7,361	-	7,361	-	7,361			
County Counsel	29.25	9,899	-	9,899	-	9,899			
Emergency Communications	73.00	24,704	-	24,704	-	24,704			
Total Service Departments	486.25	\$ 164,554	\$ -	\$ 164,554	\$ -	\$ 164,554			
OPERATING DEPARTMENTS									
Board of Supervisors	17.25	5,838	-	5,838	-	5,838	\$ 1,663	\$ 7,501	
Clerk of Board of Supervisors	3.25	1,100	-	1,100	-	1,100	313	1,413	
Assessor	57.75	19,543	-	19,543	-	19,543	5,569	25,113	
Elections	8.00	2,707	-	2,707	-	2,707	771	3,479	
District Attorney	123.25	41,710	-	41,710	-	41,710	11,885	53,595	
Child Support Services	109.00	36,887	-	36,887	-	36,887	10,511	47,398	
Public Defender	49.75	16,836	-	16,836	-	16,836	4,798	21,634	
Sheriff	221.25	74,874	-	74,874	-	74,874	21,336	96,210	
Sheriff-Task Gang Force	6.00	2,030	-	2,030	-	2,030	579	2,609	
Sheriff's Correctional Division	204.00	69,037	-	69,037	-	69,037	19,673	88,709	
Probation	138.50	46,870	-	46,870	-	46,870	13,356	60,227	
Juvenile Hall	165.00	55,838	-	55,838	-	55,838	15,912	71,750	
Agricultural Commissioner	61.50	20,813	-	20,813	-	20,813	5,931	26,743	
Produce Inspection	8.75	2,961	-	2,961	-	2,961	844	3,805	
Recorder-County Clerk	14.75	4,992	-	4,992	-	4,992	1,422	6,414	
Coroner	9.25	3,130	-	3,130	-	3,130	892	4,022	
Planning	34.00	11,506	-	11,506	-	11,506	3,279	14,785	
Housing and Redevelopment Agency	10.50	3,553	-	3,553	3,480	73	1,013	1,086	
Office of Emergency Services	5.25	1,777	-	1,777	-	1,777	506	2,283	
Animal Control	21.75	7,361	-	7,361	-	7,361	2,097	9,458	
Building Services	51.75	17,513	-	17,513	-	17,513	4,990	22,503	

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
AUDITOR-CONTROLLER

	Allocation of Costs III - Payroll & Cost Plan							Other Service Departments	Total Net Allocation
	Base #1 Number of Employees	Payroll and Cost Plan	Direct Identified	Total First Allocation	Less: Direct Charges	Net First Allocation			
OPERATING DEPARTMENTS (Continued)									
Public Works	121.25	\$ 41,033	\$ -	\$ 41,033	\$ -	\$ 41,033	\$ 11,693	\$ 52,725	
Health	150.25	50,847	-	50,847	-	50,847	14,489	65,336	
Primary Health Care	178.25	60,322	-	60,322	-	60,322	17,189	77,512	
Environmental Health	72.25	24,450	-	24,450	-	24,450	6,967	31,418	
Mental Health	258.00	87,311	-	87,311	-	87,311	24,880	112,191	
Public Guardian/Administrator	11.00	3,723	-	3,723	-	3,723	1,061	4,783	
Alcohol & Drug Programs	20.50	6,938	-	6,938	-	6,938	1,977	8,914	
Emergency Medical Services	7.75	2,623	-	2,623	-	2,623	747	3,370	
California Children's Services	62.00	20,982	-	20,982	-	20,982	5,979	26,961	
Social Services	711.75	240,867	-	240,867	-	240,867	68,637	309,503	
Community Action Partnership	2.00	677	-	677	-	677	193	870	
Military & Veterans' Affairs Office	6.00	2,030	-	2,030	-	2,030	579	2,609	
IHHS PA-Administration	3.75	1,269	-	1,269	-	1,269	362	1,631	
Area Agency on Aging	3.00	1,015	-	1,015	-	1,015	289	1,305	
County Library	108.00	36,549	-	36,549	-	36,549	10,415	46,964	
Agricultural Cooperative Extension	7.75	2,623	-	2,623	-	2,623	747	3,370	
Parks	77.50	26,227	-	26,227	-	26,227	7,474	33,701	
Lake San Antonio	1.00	338	-	338	-	338	96	435	
Lake Nacimiento	7.50	2,538	-	2,538	-	2,538	723	3,261	
Total Operating Departments	3,130.00	\$ 1,059,238	\$ -	\$ 1,059,238	\$ 3,480	\$ 1,055,758	\$ 301,838	\$ 1,357,596	
NON-GENERAL COUNTY									
Natividad Medical Center	827.25	279,954	-	279,954	-	279,954	79,775	359,728	
Office for Employment Training	51.00	17,259	-	17,259	-	17,259	4,918	22,177	
Water Resources Agency	48.50	16,413	-	16,413	-	16,413	4,677	21,090	
Total Non-General County	926.75	\$ 313,626	\$ -	\$ 313,626	\$ -	\$ 313,626	\$ 89,370	\$ 402,996	
Total	4,543.00	\$ 1,537,418	\$ -	\$ 1,537,418	\$ 3,480	\$ 1,533,938	\$ 391,208	\$ 1,760,592	
Grand Total		\$ 3,251,142	\$ 1,926,680	\$ 5,177,822	\$ 1,463,778	\$ 3,714,044	\$ 719,998	\$ 3,180,851	

* This allocation is based on the first allocation to operating and non-general County departments.
Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
ENTERPRISE RESOURCE PROJECT

Explanatory Narrative

On May 2007, the Board of Supervisors approved the staffing for support of the new Budget Unit 167 (Enterprise Resource Project), to upgrade and replace the current County's Financial System, Budget Preparation System and Human Resources Payroll System with a single integrated system known as an ERP system. On April 1, 2008, the Board of Supervisors approved the agreements with CGI and the Office of the Auditor-Controller is charged with the leadership of Enterprise Resource Project. In addition, the Office of the Auditor-Controller in-charge of keeping track of the total Project costs and reporting the financial activity to the department heads and the Board of Supervisors.

The costs of this Budget unit have been allocated based on the number of employees on each department.

Costs for Allocation

2008-09 ACTUAL EXPENDITURES

Budget Unit 167 - Enterprise Resource Project	\$	6,951,822	
Less - Equipment Purchased		<u>(3,681,816)</u>	\$ 3,270,006
Annual County Audit			375
REVENUES RECEIVED			<u>-</u>
TOTAL COSTS FOR FIRST ALLOCATION			\$ 3,270,381

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
ENTERPRISE RESOURCE PROJECT

Allocation of Costs

	<u>Allocation Base</u>		<u>Total First Allocation</u>		<u>Other Service Departments</u>		<u>Total Net Allocation</u>
	No. of Employees				*		
Allocation Base							
SERVICE DEPARTMENTS							
Administrative Management:							
County Administrative Office	26.75	\$	19,257				
Human Resources & Equal Opportunity Office	26.00		18,717				
Telecommunications	25.50		18,357				
Information Technology	88.00		63,349				
Risk Management & Benefits Administration	10.50		7,559				
Support Services:							
Fleet Management	19.75		14,217				
Purchasing	8.00		5,759				
Records Retention Center	6.75		4,859				
Facilities & Projects Management	32.25		23,216				
Capital Projects Management	6.25		4,499				
Printing Services	5.00		3,599				
Resource Management Agency	37.50		26,995				
Other Service Departments:							
Auditor-Controller	49.50		35,634				
Treasurer-Tax Collector	20.50		14,757				
Revenue Division	21.75		15,657				
County Counsel	29.25		21,056				
Emergency Communications	73.00		52,551				
Total Service Departments	<u>486.25</u>	\$	<u>350,038</u>				
OPERATING DEPARTMENTS							
Board of Supervisors	17.25		12,418	\$	4,629	\$	17,047
Clerk of Board of Supervisors	3.25		2,340		872		3,212
Assessor	57.75		41,573		15,497		57,069
Elections	8.00		5,759		2,147		7,906
District Attorney	123.25		88,724		33,073		121,797
Child Support Services	109.00		78,466		29,249		107,715
Public Defender	49.75		35,814		13,350		49,164
Sheriff	221.25		159,272		59,370		218,642
Sheriff-Task Gang Force	6.00		4,319		1,610		5,929
Sheriff's Correctional Division	204.00		146,854		54,742		201,596
Probation	138.50		99,702		37,165		136,868
Juvenile Hall	165.00		118,779		44,276		163,055
Agricultural Commissioner	61.50		44,272		16,503		60,775
Produce Inspection	8.75		6,299		2,348		8,647
Recorder-County Clerk	14.75		10,618		3,958		14,576
Coroner	9.25		6,659		2,482		9,141
Planning	34.00		24,476		9,124		33,599
Housing and Redevelopment Agency	10.50		7,559		2,818		10,376
Office of Emergency Services	5.25		3,779		1,409		5,188
Animal Control	21.75		15,657		5,836		21,494
Building Services	51.75		37,253		13,887		51,140

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
ENTERPRISE RESOURCE PROJECT

	Allocation of Costs			
	<u>Allocation Base</u>	<u>Total First Allocation</u>	<u>Other Service Departments</u>	<u>Total Net Allocation</u>
OPERATING DEPARTMENTS (Continued)				
Public Works	121.25	\$ 87,285	\$ 32,536	\$ 119,821
Health	150.25	108,161	40,318	148,479
Primary Health	178.25	128,317	47,832	176,149
Environmental Health	72.25	52,011	19,388	71,398
Mental Health	258.00	185,727	69,232	254,959
Public Guardian/Administrator	11.00	7,919	2,952	10,870
Alcohol & Drug Programs	20.50	14,757	5,501	20,258
Emergency Medical Services	7.75	5,579	2,080	7,659
California Children's Services	62.00	44,632	16,637	61,269
Social Services	711.75	512,369	190,992	703,361
Community Action Partnership	2.00	1,440	537	1,976
Military & Veterans' Affairs Office	6.00	4,319	1,610	5,929
IHSS PA-Administration	3.75	2,700	1,006	3,706
Area Agency on Aging	3.00	2,160	805	2,965
County Library	108.00	77,746	28,981	106,727
Agricultural Cooperative Extension	7.75	5,579	2,080	7,659
Parks	77.50	55,790	20,796	76,587
Lake San Antonio	1.00	720	268	988
Lake Nacimiento	7.50	5,399	2,013	7,412
Total Operating Departments	<u>3,130.00</u>	<u>\$ 2,253,201</u>	<u>\$ 839,908</u>	<u>\$ 3,093,109</u>
NON-GENERAL COUNTY				
Natividad Medical Center	827.25	595,515	221,985	817,500
Office for Employment Training	51.00	36,714	13,685	50,399
Water Resources Agency	48.50	34,914	13,015	47,928
Total Non-General County	<u>926.75</u>	<u>\$ 667,142</u>	<u>\$ 248,685</u>	<u>\$ 915,827</u>
Total	<u>4,543.00</u>	<u>\$ 3,270,381</u>	<u>\$ 1,088,593</u>	<u>\$ 4,008,936</u>

* This allocation is based on the first allocation to operating and non-general County departments.
Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
TREASURER-TAX COLLECTOR

Explanatory Narrative

The costs of the County Treasurer and Tax Collector are combined in a single budget unit. In order to isolate the allowable costs of the department, its activities have been broken into three major categories: payment of auditor's warrants and receiving and depositing cash investment of Treasury cash, and property tax billing and collection. This analysis was based on information provided by the Treasurer-Tax Collector and monthly time study data. The allowable cost of the disbursing and receipting functions, which include warrant processing charges from the bank of America, has been allocated based on the number of warrants drawn on the County Treasury.

Costs for Allocation

2008-09 ACTUAL EXPENDITURES

Budget Unit 117 - Treasurer-Tax Collector	\$	2,843,227	
Intra & Inter-fund Reimbursement Added Back		182,209	
Less - GLI Pajaro Settlement (Acct. #6265)		<u>(4,049)</u>	\$ 3,021,387
Less - Equipment Purchased			<u>(62,044)</u>
TOTAL DIRECT COSTS			<u>\$ 2,959,343</u>

Functional Analysis

	Department Administration	Receipting and Disbursing	Investing	Property Tax Collection	Revenue Division	Total Department
ACTUAL EXPENDITURES						
Salaries and Wages	\$ 414,206	\$ 149,179	\$ 70,131	\$ 775,304	\$ 106,085	\$ 1,514,905
Employee Benefits *	175,579	63,236	29,728	328,646	44,969	642,157
Services and Supplies	389,374	122,454	62,676	225,797	1,979	802,281
Total Direct Costs	<u>\$ 979,159</u>	<u>\$ 334,870</u>	<u>\$ 162,535</u>	<u>\$ 1,329,747</u>	<u>\$ 153,032</u>	<u>\$ 2,959,343</u>
EXTERNAL OVERHEADS						
Building Use Allowance *	16,237	5,848	2,749	30,391	4,158	59,383
Equipment Use Allowance *	7,630	2,748	1,292	14,282	1,954	27,906
Insurance *	1,155	416	196	2,163	296	4,226
Annual Financial Audit *	1,292	465	219	2,419	331	4,727
Total External Overheads	\$ 26,315	\$ 9,477	\$ 4,455	\$ 49,255	\$ 6,740	\$ 96,242
Allocate Department Administration*	<u>(1,005,474)</u>	<u>136,273</u>	<u>64,064</u>	<u>708,230</u>	<u>96,907</u>	<u>-</u>
TOTAL FUNCTIONAL COSTS	-	480,620	231,054	2,087,232	256,678	3,055,585
REVENUES RECEIVED	-	(227)	(902,391)	(930,452)	-	(1,833,070)
Eliminate Unallowable Functions	-	-	671,336	(1,156,780)	-	(485,444)
TOTAL COSTS FOR FIRST ALLOCATION	<u>\$ -</u>	<u>\$ 480,393</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 256,678</u>	<u>\$ 737,072</u>

* Allocated on the basis of salaries and wages.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
TREASURER-TAX COLLECTOR

Allocation Base	Allocation of Costs								Total Net Allocation
	Base #1 Number of Employees	Base #4 A/P Warrants	Allocation Base Bases #1 & 4	First Allocation	Direct Identified	Less: Direct Charges	Net First Allocation	Other Service Departments (2)	
SERVICE DEPARTMENTS									
Administrative Management:									
County Administrative Office	26.75	234	337	\$ 1,305	\$ -	\$ -	1,305		
Human Resources & EOO	26.00	224	324	1,255	-	-	1,255		
Telecommunications	25.50	220	318	1,232	-	-	1,232		
Information Technology	88.00	758	1,097	4,248	-	-	4,248		
Risk Management & Benefits Adm	10.50	370	410	1,590	-	-	1,590		
Support Services:									
Fleet Management	19.75	170	246	953	-	-	953		
Purchasing	8.00	69	100	387	-	-	387		
Records Retention Center	6.75	58	84	325	-	-	325		
Facilities & Projects Management	32.25	478	602	2,332	-	-	2,332		
Capital Projects Management	6.25	401	425	1,646	-	-	1,646		
Printing Services	5.00	43	62	241	-	-	241		
Resource Management Agency	37.50	323	467	1,810	-	-	1,810		
Other Service Departments:									
Auditor-Controller	49.50	23,653	23,844	92,349	-	-	92,349		
Enterprise Resource Project	-	200	200	775	-	-	775		
Treasurer-Tax Collector	20.50	176	255	987	-	-	987		
Revenue Division	21.75	187	271	1,049	256,678	140,144	117,583		
County Counsel	29.25	252	365	1,412	-	-	1,412		
Emergency Communications	73.00	628	909	3,521	-	-	3,521		
Total Service Departments	486.25	28,444	30,316	\$ 117,417	\$ 256,678	\$ 140,144	\$ 233,951		
OPERATING DEPARTMENTS									
Board of Supervisors	17.25	151	217	842	-	-	842	\$ 105	\$ 947
Clerk of Board of Supervisors	3.25	28	41	157	-	-	157	19	176
Assessor	57.75	497	719	2,786	-	-	2,786	346	3,132
Elections	8.00	69	100	387	-	-	387	48	435
Fort Ord	-	10	10	39	-	-	39	5	44
District Attorney	123.25	1,061	1,535	5,947	-	-	5,947	739	6,686
Child Support Services	109.00	938	1,358	5,258	-	-	5,258	653	5,911
Public Defender	49.75	428	619	2,399	-	-	2,399	298	2,698
Sheriff	221.25	1,961	2,813	10,894	-	-	10,894	1,354	12,247
Sheriff-Task Gang Force	6.00	52	75	291	-	-	291	36	327
Sheriff's Correctional Division	204.00	1,756	2,541	9,843	-	-	9,843	1,223	11,066
Probation	138.50	3,162	3,695	14,312	-	-	14,312	1,778	16,090
Juvenile Hall	165.00	1,420	2,055	7,960	-	-	7,960	989	8,949
Agricultural Commissioner	61.50	529	766	2,966	-	-	2,966	369	3,334
Produce Inspection	8.75	75	109	421	-	-	421	52	473
Recorder-County Clerk	14.75	127	184	712	-	-	712	88	800
Coroner	9.25	80	116	448	-	-	448	56	503
Planning	34.00	293	424	1,642	-	-	1,642	204	1,846
Housing and Redevelopment Agency	10.50	510	550	2,132	-	-	2,132	265	2,397
Office of Emergency Services	5.25	45	65	253	-	-	253	31	284

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009

TREASURER-TAX COLLECTOR

	Allocation of Costs								
	Base #1 Number of Employees	Base #4 A/P Warrants	Allocation Base	First Allocation	Direct Identified	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
OPERATING DEPARTMENTS (Continued)									
Animal Control	21.75	187	271	\$ 1,049	\$ -	\$ -	\$ 1,049	\$ 130	\$ 1,179
Fish & Game Propagation	-	21	21	81	-	-	81	10	91
Building Services	51.75	445	644	2,495	-	-	2,495	310	2,805
Public Works	121.25	2,264	2,731	10,576	-	-	10,576	1,314	11,891
Health	150.25	1,293	1,871	7,248	-	-	7,248	901	8,149
Primary Health Care	178.25	1,534	2,220	8,599	-	-	8,599	1,068	9,667
Environmental Health	72.25	622	900	3,486	-	-	3,486	433	3,919
Mental Health	258.00	2,221	3,214	12,449	-	-	12,449	1,547	13,995
Public Guardian/Administrator	11.00	156	198	768	-	-	768	95	864
Alcohol & Drug Programs	20.50	176	255	987	-	-	987	123	1,110
Emergency Medical Services	7.75	69	99	383	-	-	383	48	430
California Children's Services	62.00	534	773	2,993	-	-	2,993	372	3,364
Social Services	711.75	6,127	44,242	171,354	-	-	171,354	21,292	192,646
Community Action Partnership	2.00	129	137	529	-	-	529	66	595
Military & Veterans' Affairs Office	6.00	52	75	291	-	-	291	36	327
IHSS PA-Administration	3.75	74	88	343	-	-	343	43	385
Area Agency on Aging	3.00	26	38	145	-	-	145	18	163
County Library	108.00	1,295	1,711	6,626	-	-	6,626	823	7,449
Agricultural Cooperative Extension	7.75	67	97	375	-	-	375	47	422
Parks	77.50	667	965	3,739	-	-	3,739	465	4,203
Lake San Antonio	1.00	29	33	127	-	-	127	16	143
Lake Nacimiento	7.50	207	236	914	-	-	914	114	1,027
General Liability Insurance (ISF)	-	37	37	143	-	-	143	18	161
Workmens' Compensation (ISF)	-	75	75	290	-	-	290	36	327
Total Operating Departments	3,130.00	31,499	78,922	\$ 305,676	\$ -	\$ -	\$ 305,676	\$ 37,982	\$ 343,658
NON-GENERAL COUNTY									
Natividad Medical Center	827.25	6,929	10,113	39,170	-	-	39,170	4,867	44,037
Office for Employment Training	51.00	-	2,621	10,153	-	-	10,153	1,262	11,414
Water Resources Agency	48.50	1,647	1,834	7,102	-	-	7,102	882	7,985
All Others	-	226	226	875	-	-	875	109	984
Total Non-General County	926.75	8,802	14,794	\$ 57,300	\$ -	\$ -	\$ 57,300	\$ 7,120	\$ 64,420
Total	4,543.00	68,745	124,032	\$ 480,393	\$ 256,678	\$ 140,144	\$ 596,928	\$ 45,102	\$ 408,078

Notes:

(1) The allocation base is derived by taking total number of payroll check ÷ total number of employees x number of department employee plus number of A/P Warrants = Allocation Base.

Using the County Administrator's Office as an example:

$$17,487. (\text{total PR Warrants}) \div 4,543.00 (\text{total \# of EE}) = 4.326536 \times 26.75 (\text{\# of CAO Employees}) = 102.97 + 234 (\text{AP Warrants}) = 337$$

(2) This allocation is based on the first net allocation to operating and non-general County departments. Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
REVENUE DIVISION

Explanatory Narrative

The Revenue Division of the Treasurer-Tax Collector Department provides centralized account collection services to County Department and Superior Courts – Monterey County. The division applies similar professional collections techniques and procedures to all delinquent accounts and returned checks which have not been collected by the involved department.

The division allocates costs using an analysis of total dollars collected and total dollars collected for each department. The resultant percentages are expressed as a percentage of total division cost and are the basis for cost allocation.

Costs for Allocation

2008-09 ACTUAL EXPENDITURES

Budget Unit 115 - Revenue Division	\$	2,306,987		
Intra & Inter-fund Reimbursement Added Back		54,421		
Less - GLI Pajaro Settlement (Acct. #6265)		<u>(3,997)</u>	\$	2,357,411
Less - Equipment Purchased			<u>(6,200)</u>	\$ 2,351,211

EXTERNAL OVERHEADS

Building Use Allowance			12,929	
Equipment Use Allowance			22,037	
Insurance			3,758	
Annual Financial Audit			<u>269</u>	38,993

REVENUES RECEIVED

NET COSTS FOR FIRST ALLOCATION

				<u>5,909</u>
	\$			<u>2,396,113</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009

REVENUE DIVISION

	Allocation Base	First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
Allocation Base	Revenue Calculation					
	(2)					
SERVICE DEPARTMENTS						
Fleet Management	0.62%	\$ 14,518	\$ -	\$ 14,518		
Treasurer-Tax Collector (3)	0.14%	57,396	54,117	3,279		
Total Service Departments		<u>\$ 71,914</u>	<u>\$ 54,117</u>	<u>\$ 17,797</u>		
OPERATING DEPARTMENTS						
Elections	0.00%	304	303	0	\$ 27	\$ 27
Public Defender	0.11%	2,576	1,341	1,235	229	1,464
Sheriff	0.18%	4,215	-	4,215	375	4,592
Probation	8.86%	207,474	156,074	51,400	18,481	69,881
Social Services	0.31%	7,259	-	7,259	647	7,906
Total Operating Departments		<u>\$ 221,828</u>	<u>\$ 157,718</u>	<u>\$ 64,109</u>	<u>\$ 19,760</u>	<u>\$ 83,870</u>
NON-GENERAL COUNTY						
Natividad Medical Center	0.28%	6,557	-	6,557	584	7,141
Superior Court of CA - Mo Co	89.25%	2,089,960	2,169,585	(79,625)	186,170	106,545
All Others	0.25%	5,854	-	5,854	521	6,376
Total Non-General County		<u>\$ 2,102,371</u>	<u>\$ 2,169,585</u>	<u>\$ (67,214)</u>	<u>\$ 187,276</u>	<u>\$ 120,062</u>
Total	100.00%	<u>\$ 2,396,113</u>	<u>\$ 2,381,421</u>	<u>\$ 14,692</u>	<u>\$ 207,036</u>	<u>\$ 203,932</u>
	(1)					

Notes:

- (1) Percentage of time expended on the accounts of the departments served
- (2) This allocation is based on the first net allocation to operating and non-general County departments
Refer to exhibit G for details.
- (3) This allocation to the Treasurer's department is based on the first allocation plus the direct charges

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
 COUNTY COUNSEL

Explanatory Narrative

County Counsel provides legal advice and services to all County departments, the Natividad Medical Center, Water Resources Agency, many special districts and local agencies including school districts and the County Office of Education. Regarding the County specifically, County Counsel reviews all contracts and ordinances prior to action by the Board of Supervisors, provides an attorney for all Planning Commission and Assessment Appeal Board meetings, defends the County in tort cases and provides an attorney for child custody and guardianship hearings. In addition, the office represents the county in civil and special litigation in state and federal courts.

This department has recently installed a computerized time recording/case billing system which now allows us to allocate the costs of the department to all benefiting departments and agencies. The hours of attorney time used are detailed by case number and cover such services as legal research and advice, preparation and filing of documents, and court attendance as attorney of record. These records, as summarized by the system are the basis for allocating the costs of this department.

Costs for Allocation

2008-09 ACTUAL EXPENDITURES

Budget Unit 121 - County Counsel	\$	2,847,590		
Intra & Inter-fund Reimbursement Added Back		2,246,600		
Less - GLI Pajaro Settlement (Acct. #6265)		<u>(5,890)</u>	\$	5,088,301
Less - Equipment Purchased				<u>-</u>
				\$ 5,088,301

EXTERNAL OVERHEADS

Building Use Allowance				80,540
Equipment Use Allowance				4,241
Insurance				5,970
Annual Financial Audit				<u>583</u>
				91,334

REVENUES RECEIVED

				<u>-</u>
TOTAL COSTS FOR FIRST ALLOCATION				\$ 5,179,635

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011
Based on Actual Costs for the Year Ended June 30, 2009
COUNTY COUNSEL

Allocation of Costs

	Allocation Base	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments *	Total Net Allocation
Allocation Base						
SERVICE DEPARTMENTS						
Administrative Management:						
County Administrative Office	\$ 40,318	\$ 59,285	\$ 87	\$ 59,198		
Human Resources & Equal Opportunity Office	39,845	58,591	-	58,591		
Information Technology	15,497	22,788	-	22,788		
Risk Management & Benefits Administration	15,972	23,486	-	23,486		
Support Services:						
Fleet Management	2,278	3,350	-	3,350		
Purchasing	13,118	19,290	-	19,290		
Facilities & Projects Management	5,568	8,188	2,303	5,885		
Capital Projects Management	10,509	15,453	4,849	10,604		
Other Service Departments:						
Auditor-Controller	10,169	14,953	-	14,953		
Enterprise Resource Project	9,696	14,257	-	14,257		
Treasurer-Tax Collector	16,106	23,683	-	23,683		
Revenue Division	1,055	1,551	456	1,095		
Emergency Communications	5,483	8,062	-	8,062		
Total Service Departments	\$ 185,613	\$ 272,937	\$ 7,695	\$ 265,242		
OPERATING DEPARTMENTS						
Board of Supervisors	97,422	143,255	-	143,255	\$ 9,027	\$ 152,282
Clerk of Board of Supervisors	3,476	5,112	-	5,112	322	5,434
Assessor	15,118	22,231	-	22,231	1,401	23,632
Elections	6,259	9,204	-	9,204	580	9,784
Grand Jury	-	-	-	-	-	-
District Attorney	1,548	2,276	-	2,276	143	2,419
Child Support Services	-	-	-	-	-	-
Public Defender	7,032	10,340	-	10,340	652	10,991
Sheriff	100,687	148,056	-	148,056	9,329	157,386
Sheriff's Correctional Division	48	71	-	71	4	75
Probation	13,191	19,397	-	19,397	1,222	20,619
Agricultural Commissioner	29,569	43,480	27,196	16,284	2,740	19,024
Recorder-County Clerk	11,188	16,451	-	16,451	1,037	17,488
Planning	407,125	598,661	126,453	472,208	37,723	509,931
Housing and Redevelopment Agency	75,022	110,317	65,604	44,713	6,951	51,665
Office of Emergency Services	5,058	7,437	-	7,437	469	7,905
Animal Control	31,582	46,440	32,543	13,897	2,926	16,824
Building Services	2,577	3,789	-	3,789	239	4,028
Public Works	166,062	244,187	1,035	243,152	15,387	258,539
Health	49,410	72,655	40,874	31,781	4,578	36,359
Primary Health	6,169	9,071	10,245	(1,174)	572	(603)
Environmental Health	53,514	78,691	58,727	19,964	4,959	24,922
Mental Health	70,060	103,020	32,626	70,394	6,492	76,886
Public Guardian/Administrator	104,888	154,234	81,043	73,191	9,719	82,910
Emergency Medical Services	38,901	57,202	38,886	18,316	3,604	21,920

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
COUNTY COUNSEL

	Allocation of Costs					
	<u>Allocation Base</u>	<u>Total First Allocation</u>	<u>Less Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u>	<u>Total Net Allocation</u>
OPERATING DEPARTMENTS (Continued)						
Social Services	\$ 513,985	\$ 755,794	\$ 508,577	\$ 247,217	\$ 47,625	\$ 294,841
County Library	1,478	2,173	-	2,173	137	2,310
Parks	36,067	53,036	-	53,036	3,342	56,378
General Liability Insurance (ISF)	930,574	1,368,370	930,573	437,798	86,225	524,022
Total Operating Departments	<u>\$ 2,778,009</u>	<u>\$ 4,084,949</u>	<u>\$ 1,954,382</u>	<u>\$ 2,130,567</u>	<u>\$ 257,403</u>	<u>\$ 2,387,970</u>
NON-GENERAL COUNTY						
Natividad Medical Center	235,938	346,938	254,569	92,368	21,861	114,230
Office for Employment Training	9,666	14,213	9,229	4,984	896	5,880
Superior Court of CA - Mo Co	14,171	20,838	2,500	18,338	1,313	19,651
Water Resources Agency	213,893	314,521	210,142	104,379	19,819	124,197
LAFCO	9,417	13,847	7,817	6,030	873	6,903
All Others	75,753	111,392	62,186	49,206	7,019	56,224
Total Non-General County	<u>\$ 558,838</u>	<u>\$ 821,749</u>	<u>\$ 546,444</u>	<u>\$ 275,305</u>	<u>\$ 51,781</u>	<u>\$ 327,085</u>
Total	<u>\$ 3,522,461</u>	<u>\$ 5,179,635</u>	<u>\$ 2,508,521</u>	<u>\$ 2,671,114</u>	<u>\$ 309,184</u>	<u>\$ 2,715,055</u>

* This allocation is based on the first allocation to operating and non-general County departments.
Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
EMERGENCY COMMUNICATIONS

Explanatory Narrative

The Emergency Communications Department provides centralized emergency radio dispatch services to the Sheriff, the Department of Social Services, most city police and fire departments, independent fire districts, and ambulance services in the County. This countywide service incorporates a toll free "911" emergency telephone number – the first in the nation. Dispatch, radio communication and paging services are also provided to those County departments utilizing equipment.

The salaries and related employee benefits of three dispatchers II positions have been segregated from the allocable cost of dispatch services as these positions are mandated by the State as part of the Criminal Justice System.

The cost of dispatch services is divided among the County and other participating agencies according to a mutually agreed on formula incorporating assessed valuation, population and actual dispatch activity. Total County dispatch costs, as determined by the above formula, are allocated to County departments based on the number of dispatch actions during the year.

Costs for Allocation

2008-09 ACTUAL EXPENDITURES

Budget Unit 152 - Emergency Communications	\$	9,250,639	
Intra & Inter-fund Reimbursement Added Back		114,333	
Less - GLI Pajaro Settlement (Acct. #6265)		<u>(15,934)</u>	\$ 9,349,038
Less: Equipment Purchased			<u>(312,950)</u>
TOTAL DIRECT COSTS			<u>\$ 9,036,088</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009

EMERGENCY COMMUNICATIONS**Allocation of Costs**

Allocation Base	<u>Total First Allocation</u>	<u>Less Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u> *	<u>Total Net Allocation</u>
OPERATING DEPARTMENTS					
District Attorney	\$ 77,431	\$ -	\$ 77,432	\$ 4,634	\$ 82,066
Public Defender	8,603	-	8,603	515	9,118
Sheriff	2,781,792	-	2,781,792	166,491	2,948,283
Social Services	114,333	114,333	-	6,843	6,843
Total Operating Departments	<u>\$ 2,982,160</u>	<u>\$ 114,333</u>	<u>\$ 2,867,827</u>	<u>\$ 178,483</u>	<u>\$ 3,046,310</u>
NON-GENERAL COUNTY					
All Others	5,662,426	6,288,503	(626,077)	338,897	(287,180)
Total Non-General County	<u>\$ 5,662,426</u>	<u>\$ 6,288,503</u>	<u>\$ (626,077)</u>	<u>\$ 338,897</u>	<u>\$ (287,180)</u>
TOTAL	<u>\$ 8,644,586</u>	<u>\$ 6,402,836</u>	<u>\$ 2,241,750</u>	<u>\$ 517,380</u>	<u>\$ 2,759,130</u>

* This allocation is based on the total first allocation to operating and non-general County departments.
Refer to exhibit G for details.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009
EMERGENCY COMMUNICATIONS

Functional Analysis of Costs

	Dispatch	Criminal Justice System	Unallowable	Total Department
ACTUAL EXPENDITURES				
Salaries and Wages	\$ 5,345,317	\$ 246,303	\$ -	\$ 5,591,621
Employee Benefits *	1,807,172	83,271	-	1,890,444
Services and Supplies	1,309,296	-	244,728	1,554,024
Total Direct Costs	<u>\$ 8,461,786</u>	<u>\$ 329,575</u>	<u>\$ 244,728</u>	<u>\$ 9,036,088</u>
EXTERNAL OVERHEADS				
Building Use Allowance *	29,545	1,361	-	30,906
Equipment Use Allowance *	139,266	6,417	-	145,683
Insurance *	13,076	602	-	13,678
Annual Financial Audit *	959	44	-	1,003
Total External Overheads	<u>\$ 182,845</u>	<u>\$ 8,425</u>	<u>\$ -</u>	<u>\$ 191,270</u>
TOTAL FUNCTIONAL COSTS	8,644,630	338,000	244,728	9,227,358
REVENUE RECEIVED	(45)	-	-	(45)
Eliminate Unallowable Functions		(338,000)	(244,728)	(582,728)
NET COSTS FOR FIRST ALLOCATION	<u>\$ 8,644,586</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,644,586</u>

* Allocated on the basis of salaries and wages.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009

	Base #1 Number of Employees	Base #2 Gross Salaries	Base #3 Adjusted Expenditure	Base #4 A/P Warrants	Base #5 Square Feet Occupied	Base #6 Telephone Charges	Base #7 Radio Maint Costs
SERVICE DEPARTMENTS							
Administrative Management:							
County Administrative Office & IGA	26.75	\$ 2,449,143	\$ 3,983,069	234	-	\$ 36,208	-
Human Resources Division & Equal Opportunity Office	26.00	1,930,365	3,715,559	224	-	27,768	-
Telecommunications	25.50	-	5,062,190	220	-	-	-
Information Technology	88.00	-	14,419,245	758	-	604,842	-
Risk Management & Benefits Administration	10.50	838,515	1,329,045	370	-	12,052	40
General Services:							
Fleet Management	19.75	-	5,496,706	170	-	10,505	-
Purchasing	8.00	-	962,219	69	-	9,225	-
Records Retention Center	6.75	-	484,293	58	-	3,121	-
Facilities & Projects Management	32.25	-	8,967,326	478	-	23,554	80
Capital Projects Management	6.25	-	1,012,169	401	-	14,181	-
Printing Services	5.00	-	1,044,997	43	-	5,528	-
Resource Management Agency	37.50	-	3,922,519	323	-	35,968	-
Other Service Departments:							
Auditor-Controller	49.50	-	6,311,643	23,653	-	48,322	-
Enterprise Resource Project	-	-	3,269,754	200	-	34,850	-
Treasurer-Tax Collector	20.50	-	2,892,617	176	-	31,151	-
Revenue Division	21.75	-	2,344,301	187	-	38,692	-
County Counsel	29.25	-	5,081,933	252	-	32,230	-
Emergency Communications	73.00	-	8,752,274	628	-	48,926	106,672
Total Service Departments	486.25	\$ 5,218,023	\$ 79,051,858	28,444	-	\$ 1,017,124	\$ 106,792
OPERATING DEPARTMENTS							
Board of Supervisors	17.25	-	2,843,605	151	-	27,084	-
Clerk of Board of Supervisors	3.25	-	477,600	28	-	10,875	-
Assessor	57.75	-	5,590,267	497	-	58,776	-
Elections	8.00	-	4,105,519	69	-	34,543	-
Fort Ord Reuse	-	-	7,383	10	-	-	-
Grand Jury	-	-	37,365	-	-	-	-
District Attorney	123.25	-	17,444,474	1,061	-	141,832	1,280
Child Support Services	109.00	-	10,734,380	938	-	131,159	-
Public Defender	49.75	-	9,256,520	428	-	51,790	-
Sheriff	221.25	-	36,385,444	1,961	-	173,558	103,257
Sheriff-Task Gang Force	6.00	-	1,321,238	52	-	-	400
Sheriff's Correctional Division	204.00	-	34,594,449	1,756	-	64,120	10,580
Probation	138.50	-	14,984,397	3,162	-	155,527	2,280
Juvenile Hall	165.00	-	17,478,736	1,420	-	65,256	-
Agricultural Commissioner	61.50	-	6,940,943	529	-	54,937	8,320
Produce Inspection	8.75	-	703,682	75	-	-	-
Recorder-County Clerk	14.75	-	1,606,841	127	-	22,679	-
Coroner	9.25	-	1,717,665	80	-	-	1,400
Planning	34.00	-	4,658,407	293	-	36,933	228
Housing and Redevelopment Agency	10.50	-	3,570,490	510	-	13,722	-
Office of Emergency Services	5.25	394,872	1,779,505	45	-	30,101	1,652
Animal Control	21.75	-	1,864,316	187	-	18,480	5,776
Fish & Game Propagation	-	-	28,146	21	-	-	-

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2011

Based on Actual Costs for the Year Ended June 30, 2009

	Base #1	Base #2	Base #3	Base #4	Base #5	Base #6	Base #7
	Number of	Gross	Adjusted	A/P	Square Feet	Telephone	Radio Maint
	Employees	Salaries	Expenditure	Warrants	Occupied	Charges	Costs
OPERATING DEPARTMENTS (Continued)							
Building Services	51.75	\$ -	\$ 5,664,640	445	-	\$ 86,178	\$ 532
Public Works	121.25	-	23,127,250	2,264	-	56,726	5,792
Health	150.25	-	17,883,593	1,293	-	145,130	3,376
Primary Health Care	178.25	-	21,412,858	1,534	-	181,897	-
Environmental Health	72.25	-	8,370,178	622	-	72,907	1,296
Mental Health	258.00	-	36,495,840	2,221	-	261,683	-
Public Guardian/Administrator	11.00	-	1,133,791	156	-	-	-
Alcohol & Drug Programs	20.50	-	2,221,090	176	-	19,825	-
Emergency Medical Services	7.75	-	2,802,195	69	-	921	24,103
California Children's Services	62.00	-	6,784,261	534	-	43,732	-
Social Services	711.75	-	78,209,842	6,127	-	774,343	120
Community Action Partnership	2.00	-	509,037	129	-	-	-
Military & Veterans' Affairs Office	6.00	-	621,915	52	-	7,342	-
IHSS PA-Administration	3.75	-	524,886	74	-	-	-
Area Agency on Aging	3.00	-	436,778	26	-	-	-
County Library	108.00	-	7,267,304	1,295	-	31,708	-
Agricultural Cooperative Extension	7.75	-	556,656	67	-	18,737	-
Parks	77.50	-	7,376,361	667	-	19,323	10,332
Lake San Antonio	1.00	-	209,605	29	-	-	-
Lake Nacimiento	7.50	-	1,156,825	207	-	-	-
General Liability Insurance (ISF)	-	-	1,978,687	37	-	-	-
Workmens' Compensation (ISF)	-	-	1,353,055	75	-	-	448
Total Operating Departments	<u>3,130.00</u>	<u>\$ 394,872</u>	<u>\$ 404,228,016</u>	<u>31,499</u>	<u>-</u>	<u>\$ 2,811,826</u>	<u>\$ 181,172</u>
NON-GENERAL COUNTY							
Natividad Medical Center	827.25	-	141,563,888	6,929	-	562,787	1,220
Office for Employment Training	51.00	-	5,881,179	-	-	83,808	-
Water Resources Agency	48.50	-	6,669,439	1,647	-	44,639	3,472
All Others	-	-	-	226	-	37,329	198,647
Total Non-General County	<u>926.75</u>	<u>\$ -</u>	<u>\$ 154,114,506</u>	<u>\$ 8,802</u>	<u>\$ -</u>	<u>\$ 728,563</u>	<u>\$ 203,339</u>
TOTAL	<u>4,543.00</u>	<u>\$ 5,612,895</u>	<u>\$ 637,394,380</u>	<u>68,745</u>	<u>-</u>	<u>\$ 4,557,513</u>	<u>\$ 491,304</u>