

MONTEREY COUNTY
COUNTYWIDE COST ALLOCATION PLAN
FOR USE IN THE YEAR ENDING JUNE 30, 2013
Based on Actual Costs for the Year Ended June 30, 2011

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

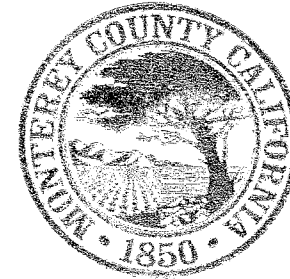
COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

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MONTEREY COUNTY



AUDITOR - CONTROLLER

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COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013
Based on Actual Costs for the Year Ended June 30, 2011

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, 2013 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.

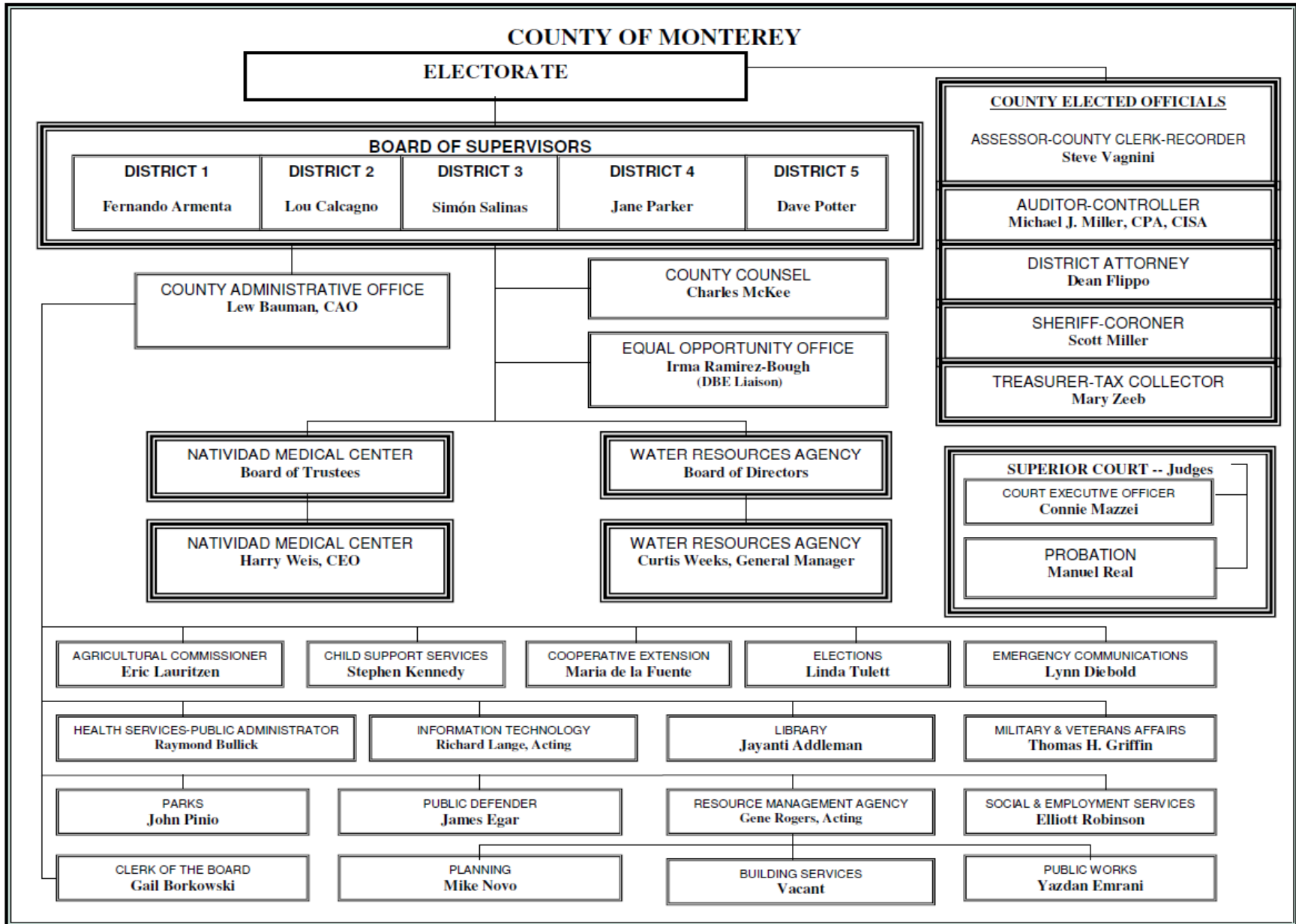
March 29, 2012

A handwritten signature in cursive script that reads "Michael J. Miller".

Michael J. Miller, CPA, CISA
Auditor-Controller

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011



Electorate Org Chart: Updated 7/12/11

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

COST EXHIBIT

	External Overheads	Administrative Management	Information Technology Service Depts.	Resource Mgmt. Agency Service Departments	Other Service Departments	Total Net Allocation	Roll Forward	Adjustments	Total Allocation
OPERATING DEPARTMENTS									
Board of Supervisors	\$ 91,012	\$ 31,191	\$ 20,379	\$ 127,725	\$ 130,974	\$ 401,281	\$ (93,322)	\$ -	\$ 307,959
Grand Jury	2	227	2,195	-	9,622	12,046	2,392	-	14,437
Insurance	23	2,073	-	-	283	2,379	-	-	2,379
Office of Emergency Services	23,663	16,788	13,789	19,194	14,056	87,490	(33,438)	-	54,052
Assessor	81,769	69,494	43,536	115,655	93,587	404,041	(87,922)	-	316,119
County Clerk/Recorder	107,818	27,664	17,789	65,396	18,477	237,144	(87,551)	-	149,593
Assessment Appeals Board	-	11	754	79	38,787	39,631	-	-	39,631
Clerk of the Board	27	13,817	3,777	34,624	24,529	76,774	56,842	-	133,616
Elections	45,378	32,223	40,263	1,658	64,473	183,995	19,195	-	203,190
Emergency Communications	143,147	96,862	100,401	28,346	74,373	443,129	-	-	443,129
District Attorney	258,686	176,612	104,066	266,079	141,374	946,817	(184,436)	-	762,381
Child Support Services	544	140,856	55,363	7,318	109,413	313,494	(122,766)	-	190,728
Public Defender	69,333	86,644	65,865	57,276	80,122	359,240	(46,950)	-	312,290
Coroner	34,582	20,009	19,158	55,876	15,705	145,330	(8,188)	-	137,142
Sheriff's Correctional Division	317,993	315,784	53,324	1,441,200	192,627	2,320,928	(182,649)	-	2,138,279
Sheriff	945,346	378,983	301,984	1,030,271	458,107	3,114,691	(3,532,335)	-	(417,644)
Sheriff-Task Gang Force	42	8,809	1,663	2,924	5,963	19,401	(21,974)	-	(2,573)
Juvenile Hall	304,858	232,796	32,895	168,048	237,856	976,453	(225,556)	-	750,897
Probation	63,011	195,961	95,828	101,906	174,027	630,733	(219,539)	-	411,194
Agricultural Commissioner	293,103	107,029	44,847	110,261	94,955	650,195	108,011	-	758,205
Produce Inspection	487	6,587	1,816	178	(1,040)	8,028	(24,843)	-	(16,815)
Building Services	91,925	49,455	121,462	279,514	73,735	616,091	(98,826)	-	517,265
Planning	80,439	53,895	66,309	304,331	547,404	1,052,378	(26,547)	-	1,025,831
Redevelopment and Housing Office	11,149	56,251	5,579	50,571	82,213	205,763	(58,351)	-	147,412
Animal Services	73,961	30,972	17,581	29,800	31,552	183,866	(71,135)	-	112,731
Alcohol & Drug Programs	1,384	32,544	3,903	3,248	13,264	54,343	(43,979)	-	10,364
Behavioral Health	68,331	430,261	92,266	30,598	391,158	1,012,614	(132,277)	-	880,337
Primary Health Care	55,775	313,653	90,248	24,068	264,390	748,134	(44,430)	-	703,704
Emergency Medical Services	24,395	16,485	20,960	720	22,278	84,838	(72,686)	-	12,152
Environmental Health	147,243	94,958	45,145	18,829	112,302	418,477	(26,854)	-	391,623
Public Guardian/Administrator	66	16,641	5,610	2,101	(47,869)	(23,451)	(159,142)	-	(182,593)
Children's Medical Services	1,921	71,617	24,810	1,598	60,102	160,048	(74,768)	-	85,280
Health	508,391	275,117	124,481	227,611	265,030	1,400,630	317,391	-	1,718,021
Military & Veterans' Services	5,221	7,020	3,811	15,636	5,571	37,259	(14,241)	-	23,018
Social Services	47,495	949,619	464,419	175,575	1,210,108	2,847,216	(735,587)	-	2,111,629
Area Agency on Aging	2,310	8,340	-	8,161	11,043	29,854	(6,726)	-	23,128
Agricultural Cooperative Extension	16,290	9,099	4,880	10,113	9,122	49,504	(22,277)	-	27,227
Parks	126,951	116,340	51,730	21,283	221,080	537,384	(79,558)	-	457,826
Total Operating Departments	\$ 4,044,071	\$ 4,492,686	\$ 2,162,886	\$ 4,837,771	\$ 5,250,753	\$ 20,788,167	\$ (6,035,028)	\$ -	\$ 14,753,140

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

COST EXHIBIT

	External Overheads	Administrative Management	Information Technology Service Depts.	Resource Mgmt. Agency Service Departments	Other Service Departments	Total Net Allocation	Roll Forward	Adjustments	Total Allocation
NON-GENERAL FUND									
Public Works	\$ 81,530	\$ 219,624	\$ 114,826	\$ 606,178	\$ 425,022	\$ 1,447,180	\$ (584,693)	\$ -	\$ 862,487
County Library	185,090	123,044	49,177	164,028	147,344	668,683	(139,430)	-	529,253
Lake Nacimiento	873	23,489	2,366	457	24,312	51,497	(96,104)	-	(44,607)
Lake San Antonio	578	1,833	203	132	2,542	5,288	(6,262)	-	(974)
IHSS PA-Administration	25	5,769	-	-	6,303	12,097	(2,972)	-	9,125
Fish & Game Propagation	1	104	-	5	528	638	(180)	-	458
Office for Employment Training	377	76,500	37,890	2,865	115,798	233,430	30,897	-	264,327
Community Action Partnership	38	10,347	-	6	6,032	16,423	426	-	16,850
Fort Ord Reuse	-	-	-	-	-	-	(1,785)	-	(1,785)
Water Resources Agency	4,018	110,778	49,944	12,708	185,044	362,492	(107,878)	-	254,614
Emergency Communication - NGEN Radio Project	4	3,990	103,783	-	63,775	171,553	-	-	171,553
Natividad Medical Center	-	1,645,839	259,490	38,794	1,339,969	3,284,092	(86,122)	-	3,197,970
General Liability Insurance (ISF)	107	31,836	-	-	476,553	508,496	(32,961)	-	475,535
Workmens' Compensation (ISF)	144	22,738	-	1	9,095	31,978	9,867	-	41,845
Benefits (ISF)	237	170,272	-	-	5,410	175,919	-	-	175,919
LAFCO	-	-	507	-	(1,460)	(953)	(8,552)	-	(9,505)
Superior Court of CA - Mo Co	1,558,080	-	2,674	1,316,557	(210,601)	2,666,711	450,707	-	3,117,418
All Others	2,061	-	369,329	14,703	19,138	405,231	(18,692)	-	386,539
All Others (Not Occupied)	503,388	-	-	261,580	-	764,968	518,576	-	1,283,544
Others	-	-	-	46,545	-	46,545	(444,506)	-	(397,961)
Total Non-General Fund	<u>\$ 2,336,552</u>	<u>\$ 2,446,164</u>	<u>\$ 990,188</u>	<u>\$ 2,464,559</u>	<u>\$ 2,614,805</u>	<u>\$ 10,852,268</u>	<u>\$ (519,666)</u>	<u>\$ -</u>	<u>\$ 10,332,602</u>
TOTAL	<u>\$ 6,380,623</u>	<u>\$ 6,938,850</u>	<u>\$ 3,153,075</u>	<u>\$ 7,302,330</u>	<u>\$ 7,865,558</u>	<u>\$ 31,640,435</u>	<u>\$ (6,554,693)</u>	<u>\$ -</u>	<u>\$ 25,085,742</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

COMPUTATION OF ROLL FORWARD

	Actual 2010-11 Costs per Exhibit A	Estimated 2010-11 Costs per 2010-11 Plan	Unadjusted Roll Forward	Ineligible and/or New Departments	Adjusted Roll Forward
OPERATING DEPARTMENTS					
Board of Supervisors	\$ 401,281	\$ 494,603	\$ (93,322)	\$ -	\$ (93,322)
Grand Jury	12,046	4,696	7,350	(4,958)	2,392
Insurance	2,379	-	2,379	(2,379)	-
Office of Emergency Services	87,490	120,928	(33,438)	-	(33,438)
Assessor	404,041	491,963	(87,922)	-	(87,922)
County Clerk/Recorder	237,144	324,695	(87,551)	-	(87,551)
Assessment Appeals Board	39,631	-	39,631	(39,631)	-
Clerk of the Board	76,774	19,927	56,847	(5)	56,842
Elections	183,995	164,800	19,195	-	19,195
Emergency Communications	443,129	-	443,129	(443,129)	-
District Attorney	946,817	1,131,253	(184,436)	-	(184,436)
Child Support Services	313,494	430,921	(117,427)	(5,339)	(122,766)
Public Defender	359,240	405,446	(46,206)	(744)	(46,950)
Coroner	145,330	153,518	(8,188)	-	(8,188)
Sheriff's Correctional Division	2,320,928	2,503,577	(182,649)	-	(182,649)
Sheriff	3,114,691	6,647,026	(3,532,335)	-	(3,532,335)
Sheriff-Task Gang Force	19,401	41,375	(21,974)	-	(21,974)
Juvenile Hall	976,453	1,202,009	(225,556)	-	(225,556)
Probation	630,733	850,272	(219,539)	-	(219,539)
Agricultural Commissioner	650,195	542,184	108,011	-	108,011
Produce Inspection	8,028	32,871	(24,843)	-	(24,843)
Building Services	616,091	714,917	(98,826)	-	(98,826)
Planning	1,052,378	1,078,925	(26,547)	-	(26,547)
Redevelopment and Housing Office	205,763	264,114	(58,351)	-	(58,351)
Animal Services	183,866	255,001	(71,135)	-	(71,135)
Alcohol & Drug Programs	54,343	98,322	(43,979)	-	(43,979)
Behavioral Health	1,012,614	1,140,088	(127,474)	(4,803)	(132,277)
Primary Health Care	748,134	792,564	(44,430)	-	(44,430)
Emergency Medical Services	84,838	137,894	(53,056)	(19,630)	(72,686)
Environmental Health	418,477	443,640	(25,163)	(1,691)	(26,854)
Public Guardian/Administrator	(23,451)	134,148	(157,599)	(1,543)	(159,142)
Children's Medical Services	160,048	234,816	(74,768)	-	(74,768)
Health	1,400,630	1,082,405	318,225	(834)	317,391
Military & Veterans' Services	37,259	51,500	(14,241)	-	(14,241)
Social Services	2,847,216	3,582,797	(735,581)	(6)	(735,587)
Area Agency on Aging	29,854	34,291	(4,437)	(2,289)	(6,726)
Agricultural Cooperative Extension	49,504	71,781	(22,277)	-	(22,277)
Parks	537,384	616,942	(79,558)	-	(79,558)
Total Operating Departments	\$ 20,788,167	\$ 26,296,214	\$ (5,508,047)	\$ (526,981)	\$ (6,035,028)

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

COMPUTATION OF ROLL FORWARD

	Actual 2010-11 Costs per Exhibit A	Estimated 2010-11 Costs per 2010-11 Plan	Unadjusted Roll Forward	Ineligible and/or New Departments	Adjusted Roll Forward
NON-GENERAL FUND					
Public Works	\$ 1,447,180	\$ 2,031,873	\$ (584,693)	\$ -	\$ (584,693)
County Library	668,683	807,498	(138,815)	(615)	(139,430)
Lake Nacimiento	51,497	146,692	(95,195)	(909)	(96,104)
Lake San Antonio	5,288	11,215	(5,927)	(335)	(6,262)
IHSS PA-Administration	12,097	15,069	(2,972)	-	(2,972)
Fish & Game Propagation	638	818	(180)	-	(180)
Office for Employment Training	233,430	202,328	31,102	(205)	30,897
Community Action Partnership	16,423	15,991	432	(6)	426
Fort Ord Reuse	-	1,785	(1,785)	-	(1,785)
Water Resources Agency	362,492	467,838	(105,346)	(2,532)	(107,878)
Emergency Communication - NGEN Radio Project	171,553	-	171,553	(171,553)	-
Natividad Medical Center	3,284,092	3,370,214	(86,122)	-	(86,122)
General Liability Insurance (ISF)	508,496	541,457	(32,961)	-	(32,961)
Workmens' Compensation (ISF)	31,978	22,110	9,868	(1)	9,867
Benefits (ISF)	175,919	-	175,919	(175,919)	-
LAFCO	(953)	7,599	(8,552)	-	(8,552)
Superior Court of CA - Mo Co	2,666,711	2,213,330	453,381	(2,674)	450,707
All Others	405,231	423,923	(18,692)	-	(18,692)
All Others (Not Occupied)	764,968	246,392	518,576	-	518,576
Others	46,545	444,506	(397,961)	(46,545)	(444,506)
Total Non-General Fund	<u>\$ 10,852,268</u>	<u>\$ 10,970,640</u>	<u>\$ (118,372)</u>	<u>\$ (401,294)</u>	<u>\$ (519,666)</u>
TOTAL	<u>\$ 31,640,435</u>	<u>\$ 37,266,855</u>	<u>\$ (5,626,419)</u>	<u>\$ (928,275)</u>	<u>\$ (6,554,693)</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
SUMMARY OF EXTERNAL OVERHEAD ALLOCATIONS

	Building Use Allowance	Equipment Use Allowance	Annual County Audit	Total
OPERATING DEPARTMENTS				
Board of Supervisors	\$ 90,256	\$ 614	\$ 143	\$ 91,012
Grand Jury	-	-	2	2
Insurance	-	-	23	23
Office of Emergency Services	23,315	294	53	23,663
Assessor	59,421	22,094	255	81,769
County Clerk/Recorder	44,438	63,301	79	107,818
Clerk of the Board	-	-	27	27
Elections	-	45,230	148	45,378
Emergency Communications	30,908	111,841	397	143,147
District Attorney	256,472	1,320	894	258,686
Child Support Services	-	-	544	544
Public Defender	68,114	744	475	69,333
Coroner	31,170	3,327	85	34,582
Sheriff's Correctional Division	247,585	68,735	1,673	317,993
Sheriff	339,690	603,935	1,721	945,346
Sheriff-Task Gang Force	-	-	42	42
Juvenile Hall	265,842	38,137	880	304,858
Probation	25,699	36,479	833	63,011
Agricultural Commissioner	116,962	175,784	357	293,103
Produce Inspection	462	-	26	487
Building Services	77,827	13,911	187	91,925
Planning	77,763	2,460	216	80,439
Redevelopment and Housing Office	10,212	419	518	11,149
Animal Services	73,885	-	77	73,961
Alcohol & Drug Programs	1,155	-	229	1,384
Behavioral Health	66,030	-	2,301	68,331
Primary Health Care	-	54,528	1,247	55,775
Emergency Medical Services	19,630	4,676	89	24,395
Environmental Health	107,632	39,252	359	147,243
Public Guardian/Administrator	-	-	66	66
Children's Medical Services	-	1,632	290	1,921
Health	304,510	202,981	900	508,391
Military & Veterans' Services	1,079	4,116	26	5,221
Social Services	43,376	-	4,119	47,495
Area Agency on Aging	2,289	-	21	2,310
Agricultural Cooperative Extension	16,264	-	25	16,290
Parks	58,435	68,131	385	126,951
Total Operating Departments	\$ 2,460,418	\$ 1,563,943	\$ 19,710	\$ 4,044,071

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
SUMMARY OF EXTERNAL OVERHEAD ALLOCATIONS

	Building Use Allowance	Equipment Use Allowance	Annual County Audit	Total
NON-GENERAL FUND				
Public Works	\$ 80,329	\$ -	\$ 1,201	\$ 81,530
County Library	149,695	35,029	365	185,090
Lake Nacimiento	809	-	63	873
Lake San Antonio	571	-	7	578
IHSS PA-Administration	-	-	25	25
Fish & Game Propagation	-	-	1	1
Office for Employment Training	-	-	377	377
Community Action Partnership	-	-	38	38
Water Resources Agency	3,005	-	1,013	4,018
Emergency Communication - NGEN Radio Project	-	-	4	4
General Liability Insurance (ISF)	-	-	107	107
Workmens' Compensation (ISF)	-	-	144	144
Benefits (ISF)	-	-	237	237
Superior Court of CA - Mo Co	1,558,080	-	-	1,558,080
All Others	2,061	-	-	2,061
All Others (Not Occupied)	503,388	-	-	503,388
Total Non-General Fund	<u>\$ 2,297,938</u>	<u>\$ 35,029</u>	<u>\$ 3,584</u>	<u>\$ 2,336,552</u>
TOTAL	<u>\$ 4,758,356</u>	<u>\$ 1,598,972</u>	<u>\$ 23,294</u>	<u>\$ 6,380,623</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
SUMMARY OF ADMINISTRATIVE MANAGEMENT ALLOCATIONS

	County Administrative Office	Contracts and Purchasing	Human Resources & Equal Opportunity Office	Risk Management	Total
OPERATING DEPARTMENTS					
Board of Supervisors	\$ 13,014	\$ 3,689	\$ 14,488	\$ -	\$ 31,191
Grand Jury	227	-	-	-	227
Insurance	2,073	-	-	-	2,073
Office of Emergency Services	6,040	3,074	7,675	-	16,788
Assessor	23,276	5,943	40,275	-	69,494
County Clerk/Recorder	7,206	9,222	11,236	-	27,664
Assessment Appeals Board	11	-	-	-	11
Clerk of the Board	2,503	1,230	10,084	-	13,817
Elections	13,474	11,886	6,863	-	32,223
Emergency Communications	36,235	9,632	50,995	-	96,862
District Attorney	81,533	4,919	90,160	-	176,612
Child Support Services	49,633	10,452	80,770	-	140,856
Public Defender	43,348	5,943	37,353	-	86,644
Coroner	7,757	4,304	7,948	-	20,009
Sheriff's Correctional Division	152,655	20,904	142,225	-	315,784
Sheriff	157,044	31,970	189,969	-	378,983
Sheriff-Task Gang Force	3,819	820	4,170	-	8,809
Juvenile Hall	80,251	30,946	121,599	-	232,796
Probation	73,735	17,625	104,601	-	195,961
Agricultural Commissioner	36,277	17,830	52,923	-	107,029
Produce Inspection	2,345	-	4,242	-	6,587
Building Services	17,019	9,837	22,599	-	49,455
Planning	19,690	3,894	30,311	-	53,895
Redevelopment and Housing Office	19,395	27,872	8,984	-	56,251
Animal Services	6,981	9,837	14,154	-	30,972
Alcohol & Drug Programs	20,902	3,484	8,159	-	32,544
Behavioral Health	209,948	33,610	186,702	-	430,261
Primary Health Care	113,757	50,005	149,891	-	313,653
Emergency Medical Services	8,090	4,714	3,681	-	16,485
Environmental Health	32,725	15,780	46,453	-	94,958
Public Guardian/Administrator	5,994	2,664	7,983	-	16,641
Children's Medical Services	26,415	3,894	41,308	-	71,617
Health	82,125	52,259	140,733	-	275,117
Military & Veterans' Services	2,409	1,025	3,586	-	7,020
Social Services	375,787	40,783	533,049	-	949,619
Area Agency on Aging	1,953	4,099	2,288	-	8,340
Agricultural Cooperative Extension	2,312	1,640	5,147	-	9,099
Parks	35,099	30,126	51,115	-	116,340
Total Operating Departments	\$ 1,773,058	\$ 485,907	\$ 2,233,720	\$ -	\$ 4,492,686

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
SUMMARY OF ADMINISTRATIVE MANAGEMENT ALLOCATIONS

	County Administrative Office	Contracts and Purchasing	Human Resources & Equal Opportunity Office	Risk Management	Total
NON-GENERAL FUND					
Public Works	\$ 79,969	\$ 55,538	\$ 84,117	\$ -	\$ 219,624
County Library	33,344	17,830	71,870	-	123,044
Lake Nacimiento	5,778	6,558	11,153	-	23,489
Lake San Antonio	660	410	763	-	1,833
IHSS PA-Administration	2,309	410	3,050	-	5,769
Fish & Game Propagation	104	-	-	-	104
Office for Employment Training	34,389	205	41,906	-	76,500
Community Action Partnership	3,448	6,148	751	-	10,347
Water Resources Agency	32,509	39,963	38,306	-	110,778
Emergency Communication - NGEN Radio Project	97	3,894	-	-	3,990
Natividad Medical Center	715,849	203,093	726,896	-	1,645,839
General Liability Insurance (ISF)	17,769	1,640	(11,213)	23,641	31,836
Workmens' Compensation (ISF)	22,992	2,869	(65,683)	62,560	22,738
Benefits (ISF)	45,810	2,664	121,798	-	170,272
Total Non-General Fund	<u>\$ 995,027</u>	<u>\$ 341,221</u>	<u>\$ 1,023,715</u>	<u>\$ 86,201</u>	<u>\$ 2,446,164</u>
TOTAL	<u>\$ 2,768,085</u>	<u>\$ 827,128</u>	<u>\$ 3,257,435</u>	<u>\$ 86,201</u>	<u>\$ 6,938,850</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

SUMMARY OF INFORMATION TECHNOLOGY SERVICE DEPARTMENTS ALLOCATIONS

	Information Technology	Printing Services	Records Retention Center	Telecom- munications	Total
OPERATING DEPARTMENTS					
Board of Supervisors	\$ 3,106	\$ 890	\$ 9,541	\$ 6,841	\$ 20,379
Grand Jury	-	2,195	-	-	2,195
Office of Emergency Services	3,337	2,321	-	8,131	13,789
Assessor	8,737	5,873	18,699	10,226	43,536
County Clerk/Recorder	8,375	5,467	-	3,947	17,789
Assessment Appeals Board	-	754	-	-	754
Clerk of the Board	1,643	841	-	1,293	3,777
Elections	2,642	2,479	29,085	6,057	40,263
Emergency Communications	25,844	1,134	-	73,423	100,401
District Attorney	33,185	15,971	13,251	41,658	104,066
Child Support Services	18,516	14,847	-	22,000	55,363
Public Defender	9,461	1,268	45,814	9,322	65,865
Coroner	798	-	-	18,360	19,158
Sheriff's Correctional Division	32,708	880	-	19,736	53,324
Sheriff	64,366	17,096	-	220,521	301,984
Sheriff-Task Gang Force	-	-	-	1,663	1,663
Juvenile Hall	14,652	3,115	4,911	10,216	32,895
Probation	28,282	5,570	27,908	34,068	95,828
Agricultural Commissioner	12,687	20,629	-	11,531	44,847
Produce Inspection	1,584	232	-	-	1,816
Building Services	10,756	2,365	99,236	9,105	121,462
Planning	7,462	6,922	42,530	9,396	66,309
Redevelopment and Housing Office	2,518	577	281	2,203	5,579
Animal Services	3,662	2,757	1,356	9,806	17,581
Alcohol & Drug Programs	1,451	27	-	2,425	3,903
Behavioral Health	42,339	8,324	-	41,602	92,266
Primary Health Care	24,375	5,687	26,450	33,736	90,248
Emergency Medical Services	1,887	6,513	-	12,560	20,960
Environmental Health	13,389	17,706	1,407	12,643	45,145
Public Guardian/Administrator	1,854	2,213	-	1,543	5,610
Children's Medical Services	9,106	1,948	6,676	7,080	24,810
Health	33,482	24,074	30,620	36,305	124,481
Military & Veterans' Services	1,688	780	51	1,292	3,811
Social Services	169,947	133,240	4,016	157,216	464,419
Agricultural Cooperative Extension	1,470	-	-	3,410	4,880
Parks	5,524	13,490	4,937	27,779	51,730
Total Operating Departments	\$ 600,836	\$ 328,184	\$ 366,769	\$ 867,097	\$ 2,162,886

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

SUMMARY OF INFORMATION TECHNOLOGY SERVICE DEPARTMENTS ALLOCATIONS

	Information Technology	Printing Services	Records Retention Center	Telecom- munications	Total
NON-GENERAL FUND					
Public Works	\$ 18,375	\$ 2,938	\$ 57,223	\$ 36,290	\$ 114,826
County Library	34,305	7,301	1,612	5,960	49,177
Lake Nacimiento	839	1,527	-	-	2,366
Lake San Antonio	203	-	-	-	203
Office for Employment Training	12,898	5,611	-	19,381	37,890
Water Resources Agency	9,806	1,152	2,532	36,454	49,944
Emergency Communication - NGEN Radio Project	-	-	-	103,783	103,783
Natividad Medical Center	67,560	7,305	59,858	124,768	259,490
LAFCO	507	-	-	-	507
Superior Court of CA - Mo Co	2,674	-	-	-	2,674
All Others	6,385	14,210	-	348,734	369,329
Total Non-General Fund	<u>\$ 153,552</u>	<u>\$ 40,043</u>	<u>\$ 121,225</u>	<u>\$ 675,369</u>	<u>\$ 990,188</u>
TOTAL	<u>\$ 754,387</u>	<u>\$ 368,227</u>	<u>\$ 487,994</u>	<u>\$ 1,542,466</u>	<u>\$ 3,153,075</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

SUMMARY OF RESOURCE MANAGEMENT AGENCY SERVICE DEPARTMENTS ALLOCATIONS

	Architectural Services	Facilities Management	Fleet Management	Resource Mgmt. Agency	Total
OPERATING DEPARTMENTS					
Board of Supervisors	\$ 386	\$ 127,331	\$ 8	\$ -	\$ 127,725
Office of Emergency Services	-	18,424	769	-	19,194
Assessor	355	114,285	1,015	-	115,655
County Clerk/Recorder	210	65,186	-	-	65,396
Assessment Appeals Board	-	79	-	-	79
Clerk of the Board	-	34,619	5	-	34,624
Elections	-	778	738	142	1,658
Emergency Communications	-	28,341	5	-	28,346
District Attorney	-	254,472	11,607	-	266,079
Child Support Services	-	5,188	2,130	-	7,318
Public Defender	-	55,224	2,053	-	57,276
Coroner	-	54,134	1,742	-	55,876
Sheriff's Correctional Division	2,041	1,430,189	8,970	-	1,441,200
Sheriff	9,011	899,736	121,524	-	1,030,271
Sheriff-Task Gang Force	-	-	2,924	-	2,924
Juvenile Hall	4,169	148,033	15,846	-	168,048
Probation	418	93,048	8,440	-	101,906
Agricultural Commissioner	46,050	35,491	28,720	-	110,261
Produce Inspection	-	178	-	-	178
Building Services	459	144,869	7,853	126,333	279,514
Planning	472	141,809	1,572	160,478	304,331
Redevelopment and Housing Office	44	24,285	128	26,114	50,571
Animal Services	-	24,173	5,627	-	29,800
Alcohol & Drug Programs	25	3,171	52	-	3,248
Behavioral Health	4,803	6,011	19,784	-	30,598
Primary Health Care	-	24,068	-	-	24,068
Emergency Medical Services	-	146	573	-	720
Environmental Health	1,691	6,269	10,869	-	18,829
Public Guardian/Administrator	-	1,332	769	-	2,101
Children's Medical Services	-	1,391	207	-	1,598
Health	5,112	217,084	5,414	-	227,611
Military & Veterans' Services	-	13,679	1,957	-	15,636
Social Services	6	150,617	24,952	-	175,575
Area Agency on Aging	-	8,161	-	-	8,161
Agricultural Cooperative Extension	-	6,811	3,303	-	10,113
Parks	-	1,880	19,403	-	21,283
Total Operating Departments	\$ 75,251	\$ 4,140,493	\$ 308,960	\$ 313,067	\$ 4,837,771

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

SUMMARY OF RESOURCE MANAGEMENT AGENCY SERVICE DEPARTMENTS ALLOCATIONS

	Architectural Services	Facilities Management	Fleet Management	Resource Mgmt. Agency	Total
NON-GENERAL FUND					
Public Works	\$ 528	\$ 164,167	\$ 137,596	\$ 303,887	\$ 606,178
County Library	615	158,088	5,324	-	164,028
Lake Nacimiento	-	70	387	-	457
Lake San Antonio	-	-	132	-	132
Fish & Game Propagation	-	5	-	-	5
Office for Employment Training	-	562	2,303	-	2,865
Community Action Partnership	-	6	-	-	6
Water Resources Agency	-	5,087	7,622	-	12,708
Natividad Medical Center	510	35,642	2,642	-	38,794
General Liability Insurance (ISF)	-	0	-	-	0
Workmens' Compensation (ISF)	-	1	-	-	1
Superior Court of CA - Mo Co	184,491	1,132,066	-	-	1,316,557
All Others	-	365	14,339	-	14,703
All Others(Not Occupied)	13,395	248,186	-	-	261,580
Others	-	46,545	-	-	46,545
Total Non-General Fund	<u>\$ 199,538</u>	<u>\$ 1,790,789</u>	<u>\$ 170,345</u>	<u>\$ 303,887</u>	<u>\$ 2,464,560</u>
TOTAL	<u>\$ 274,789</u>	<u>\$ 5,931,282</u>	<u>\$ 479,305</u>	<u>\$ 616,954</u>	<u>\$ 7,302,330</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
SUMMARY OF OTHER SERVICE DEPARTMENT ALLOCATIONS

	Auditor- Controller	Enterprise Resource Planning	Treasurer-Tax Collector	Revenue Division	County Counsel	Total
OPERATING DEPARTMENTS						
Board of Supervisors	\$ 18,384	\$ 6,572	\$ 2,019	\$ -	\$ 103,998	\$ 130,974
Grand Jury	4,664	-	1,115	-	3,843	9,622
Insurance	150	-	132	-	-	283
Office of Emergency Services	7,930	1,729	1,208	-	3,189	14,056
Assessor	34,029	17,814	2,038	-	39,706	93,587
County Clerk/Recorder	12,070	5,102	1,142	-	163	18,477
Assessment Appeals Board	894	-	214	-	37,679	38,787
Clerk of the Board	5,027	1,470	701	-	17,332	24,529
Elections	45,825	3,113	9,738	-	5,797	64,473
Emergency Communications	44,474	23,175	2,251	-	4,473	74,373
District Attorney	74,490	40,902	2,775	-	23,206	141,374
Child Support Services	64,995	36,665	2,414	-	5,339	109,413
Public Defender	56,112	16,949	6,624	(72)	509	80,122
Coroner	11,090	3,545	1,070	-	-	15,705
Sheriff's Correctional Division	120,455	64,683	5,860	-	1,630	192,627
Sheriff	155,681	73,330	10,887	2,504	215,705	458,107
Sheriff-Task Gang Force	3,839	1,902	222	-	-	5,963
Juvenile Hall	173,716	55,430	8,710	-	-	237,856
Probation	93,231	47,301	16,484	(12,337)	29,348	174,027
Agricultural Commissioner	59,500	23,780	4,823	-	6,851	94,955
Produce Inspection	(2,981)	1,902	39	-	-	(1,040)
Building Services	28,441	10,463	2,483	-	32,348	73,735
Planning	28,013	13,749	2,378	-	503,264	547,404
Redevelopment and Housing Office	23,309	4,064	3,421	-	51,419	82,213
Animal Services	22,279	6,486	3,108	-	(321)	31,552
Alcohol & Drug Programs	8,367	3,891	1,005	-	-	13,264
Behavioral Health	193,391	84,918	14,255	-	98,593	391,158
Primary Health Care	175,783	67,882	14,686	-	6,039	264,390
Emergency Medical Services	10,820	1,729	2,071	-	7,657	22,278
Environmental Health	50,043	21,273	4,731	-	36,255	112,302
Public Guardian/Administrator	12,360	3,632	1,619	-	(65,480)	(47,869)
Children's Medical Services	38,814	18,765	2,523	-	-	60,102
Health	126,715	53,009	11,631	834	72,840	265,030
Military & Veterans' Services	4,357	1,643	489	-	(918)	5,571
Social Services	486,927	241,696	277,186	-	204,299	1,210,108
Area Agency on Aging	8,573	1,038	1,432	-	-	11,043
Agricultural Cooperative Extension	6,276	2,335	511	-	-	9,122
Parks	69,099	23,175	8,179	-	120,627	221,080
Total Operating Departments	\$ 2,277,142	\$ 985,115	\$ 432,176	\$ (9,071)	\$ 1,565,391	\$ 5,250,753

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
SUMMARY OF OTHER SERVICE DEPARTMENT ALLOCATIONS

	Auditor- Controller	Enterprise Resource Planning	Treasurer-Tax Collector	Revenue Division	County Counsel	Total
NON-GENERAL FUND						
Public Works	\$ 113,070	\$ 38,308	\$ 14,406	\$ -	\$ 259,239	\$ 425,022
County Library	87,296	32,601	6,981	-	20,466	147,344
Lake Nacimiento	17,947	5,016	1,349	-	-	24,312
Lake San Antonio	1,939	346	257	-	-	2,542
IHSS PA-Administration	4,635	1,384	284	-	-	6,303
Fish & Game Propagation	428	-	101	-	-	528
Office for Employment Training	26,884	18,938	66,674	-	3,302	115,798
Community Action Partnership	4,794	346	893	-	-	6,032
Water Resources Agency	114,194	17,381	9,194	-	44,274	185,044
Emergency Communication - NGEN Radio Project	63,561	-	214	-	-	63,775
Natividad Medical Center	834,726	328,343	46,249	5,283	125,368	1,339,969
General Liability Insurance (ISF)	5,671	-	1,191	-	469,691	476,553
Workmens' Compensation (ISF)	7,520	-	1,575	-	-	9,095
Benefits (ISF)	4,667	-	743	-	-	5,410
LAFCO	-	-	-	-	(1,460)	(1,460)
Superior Court of CA - Mo Co	-	-	-	(224,871)	14,271	(210,601)
All Others	6,790	-	1,524	278	10,545	19,138
Total Non-General Fund	<u>\$ 1,294,122</u>	<u>\$ 442,662</u>	<u>\$ 151,635</u>	<u>\$ (219,310)</u>	<u>\$ 945,697</u>	<u>\$ 2,614,805</u>
TOTAL	<u>\$ 3,571,263</u>	<u>\$ 1,427,777</u>	<u>\$ 583,811</u>	<u>\$ (228,382)</u>	<u>\$ 2,511,088</u>	<u>\$ 7,865,558</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

SUMMARY OF ALLOCATIONS BETWEEN SERVICE DEPARTMENTS

	County Administrative Office	Contracts & Purchasing	Human Resources & Equal Opportunity Office	Risk Management and Benefits Administration	Information Technology	Subtotal Allocations from these Departments	Total Allocations from these Departments
	5	6	7	8	9		
See these schedules for details:							
Administrative Management:							
County Administrative Office & ILA	\$ 19,790	\$ 4,652	\$ 26,332	\$ 4,958	\$ 53,981	\$ 109,713	\$ 577,191
Contracts & Purchasing	4,547	2,358	9,768	337	29,810	46,820	164,207
Human Resources & Equal Opportunity Office	96,976	43,766	18,220	42,479	62,037	263,478	414,453
Information Technology Service Departments:							
Information Technology	2,218	628	2,312	869	-	6,027	40,666
Printing	5,196	231	1,077	170	1,373	8,047	30,764
Records Retention	2,204	6,227	2,060	10,874	-	21,365	61,267
Telecommunications	3,562	844	2,561	1,186	130,897	139,050	175,603
Resource Management Service Departments:							
Architectural Services	327	21	139	17	84	588	16,324
Facilities & Facilities Maintenance Projects	116,880	48,630	64,041	6,158	45,176	280,885	1,388,758
Fleet Management	(10)	(13)	(7)	-	(608)	(638)	(4,502)
Resource Management Agency	-	-	83	-	-	83	35,576
Other Service Departments:							
Auditor-Controller	18,513	5,095	32,039	3,884	54,925	114,456	753,202
Enterprise Resource Project	7,582	2,353	10,632	2,789	30,066	53,421	137,172
Treasurer-Tax Collector	2,294	634	4,295	340	3,441	11,004	146,364
Revenue Division	-	-	-	-	-	-	6,677
County Counsel	133,271	31,969	35,828	5,953	32,515	239,536	332,739
Total Service Departments	\$ 413,350	\$ 147,395	\$ 209,380	\$ 80,014	\$ 443,697	\$ 1,293,836	\$ 4,276,460
Allocations to Unallowable Functions	(79,072)	-	(573)	-	-	(79,646)	(385,160)
TOTAL FIRST ALLOCATIONS TO THESE DEPARTMENTS	\$ 334,278	\$ 147,395	\$ 208,807	\$ 80,014	\$ 443,697	\$ 1,214,191	\$ 3,891,300

* 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, 2013

Based on Actual Costs for the Year Ended June 30, 2011

SUMMARY OF ALLOCATIONS BETWEEN SERVICE DEPARTMENTS

	Printing Services	Records Retention Center	Telecom- munications	Architectural Services	Facilities and Facilities Maintenance Projects	Fleet Management	Subtotal Allocations from these Departments
See these schedules for details:	10	11	12	13	14	15	
Administrative Management:							
County Administrative Office	\$ 3,009	\$ 2,061	\$ 65,986	\$ 4,022	\$ 28,314	\$ 19,696	\$ 123,088
Contracts & Purchasing	3,200	4,210	19,031	13,810	30,820	19,705	90,777
Human Resources & Equal Opportunity Office	3,603	4,299	16,344	3,747	22,384	13,282	63,659
Information Technology Service Departments:							
Information Technology	480	620	17,287	559	1,901	1,683	22,530
Printing	-	169	271	600	1,595	297	2,932
Records Retention	790	144	-	-	2,778	1,844	5,556
Telecommunications	516	12,003	-	1,348	2,446	807	17,120
Resource Management Service Departments:							
Architectural Services	-	5	4	12	7,813	6,734	14,568
Facilities & Facilities Maintenance Projects	1,190	508	221,316	3,660	64,295	396,319	687,288
Fleet Management	(39)	(150)	(435)	(1)	(1,870)	(1,291)	(3,786)
Resource Management Agency	-	-	-	15,455	1,808	18,230	35,493
Other Service Departments:							
Auditor-Controller	5,395	4,542	19,345	8,009	35,722	42,505	115,518
Enterprise Resource Project	1,743	2,092	7,931	1,830	10,894	6,449	30,939
Treasurer-Tax Collector	793	573	2,431	1,565	5,932	8,701	19,995
Revenue Division	-	-	-	-	-	5,342	5,342
County Counsel	-	-	39,712	(1,052)	19,430	-	58,090
Total Service Departments	\$ 20,680	\$ 31,076	\$ 409,223	\$ 53,564	\$ 234,262	\$ 540,303	\$ 1,289,109
Allocations to Unallowable Functions	-	-	-	-	-	-	-
TOTAL FIRST ALLOCATIONS TO THESE DEPARTMENTS	\$ 20,680	\$ 31,076	\$ 409,223	\$ 53,564	\$ 234,262	\$ 540,303	\$ 1,289,109

* 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, 2013

Based on Actual Costs for the Year Ended June 30, 2011

SUMMARY OF ALLOCATIONS BETWEEN SERVICE DEPARTMENTS

	Resource Management Agency	Auditor- Controller	Enterprise Resource Planning	Treasurer-Tax Collector	Revenue Division	County Counsel	Subtotal Allocations from these Departments
See these schedules for details:	17	18	19	20	21	22	
Administrative Management:							
County Administrative Office	\$ 273,119	\$ 25,589	\$ 648	\$ 12,099	\$ 12,198	\$ 20,738	\$ 344,391
Contracts & Purchasing	1,853	4,547	1,347	10,610	5,389	2,863	26,609
Human Resources & Equal Opportunity Office	23,386	34,489	(22,766)	13,634	17,689	20,883	87,315
Information Technology Service Departments:							
Information Technology	2,822	2,762	54	1,650	2,387	2,435	12,110
Printing	4,523	4,077	-	8,624	2,207	353	19,784
Records Retention	-	10,802	6,706	-	-	16,838	34,346
Telecommunications	3,266	4,899	835	2,595	4,318	3,518	19,432
Resource Management Service Departments:							
Architectural Services	113	307	-	291	63	394	1,168
Facilities & Facilities Maintenance Projects	40,445	111,185	164	105,292	22,726	140,772	420,584
Fleet Management	(45)	(9)	-	(17)	-	(6)	(77)
Other Service Departments:							
Auditor-Controller	16,353	440,202	1,514	16,562	28,183	20,414	523,228
Enterprise Resource Project	10,894	16,732	-	6,536	8,541	10,109	52,812
Treasurer-Tax Collector	891	105,472	368	2,137	4,567	1,929	115,364
Revenue Division	-	-	-	1,335	-	-	1,335
County Counsel	-	13,754	-	20,252	1,108	-	35,114
Total Service Departments	\$ 377,620	\$ 774,808	\$ (11,130)	\$ 201,600	\$ 109,376	\$ 241,240	\$ 1,693,516
Allocations to Unallowable Functions	-	(154,932)	-	(150,582)	-	-	(305,514)
TOTAL FIRST ALLOCATIONS TO THESE DEPARTMENTS	\$ 377,620	\$ 619,876	\$ (11,130)	\$ 51,018	\$ 109,376	\$ 241,240	\$ 1,388,001

* 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, 2013

Based on Actual Costs for the Year Ended June 30, 2011

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, 2013

Based on Actual Costs for the Year Ended June 30, 2011

BUILDING USE ALLOWANCE

Allowable Costs of County Buildings

	Acquisition Cost	Improvement Cost FY 2010-11	Total Cost	Grant Funds	Net County Funds	Allocate Parking Facility & Electrical Service	Eliminate Construction in Progress/Others	Total Allowable Costs
4680 Old Courthouse	\$ 2,117,652	\$ -	\$ 2,117,652	\$ (202,500)	\$ 1,915,152	\$ 139,834	\$ -	\$ 2,054,986
4680A Old Courthouse EW - Renovation	7,386	32,250	39,637	-	39,637	-	(39,637)	-
4690 Old Courthouse - West Wing	5,436,307	-	5,436,307	-	5,436,307	317,226	-	5,753,533
4690A Old Courthouse WW - Renovation	8,582	32,250	40,832	-	40,832	-	(40,832)	-
4685 New Courthouse - North Wing	72,272,178	2,876,589	75,148,767	(194,410)	74,954,357	620,012	-	75,574,370
4685A New Courthouse - NW - Holding Cells	1,974,328	-	1,974,328	-	1,974,328	-	-	1,974,328
4640 MGC New Administration Bldg.	37,872,128	67,923	37,940,051	-	37,940,051	-	-	37,940,051
4640A MGC Clerk Recorder Renovation	492,610	-	492,610	-	492,610	-	-	492,610
4380 Old Jail	1,197,509	-	1,197,509	-	1,197,509	167,767	-	1,365,276
4380A Old Jail - Renovation	183,458	134,441	317,899	-	317,899	-	(317,899)	-
5270 Salinas Parking Facility	233,343	1,368	234,711	-	234,711	(234,711)	-	-
5270A Salinas CH Complex - Electrical	1,336,114	-	1,336,114	-	1,336,114	(1,336,114)	-	-
4671 Vacant M#1	1,737,564	-	1,737,564	-	1,737,564	59,143	-	1,796,707
4672 District Attorney M#2	813,900	-	813,900	-	813,900	54,623	-	868,523
4673 District Attorney Offices & Snack Bar M#3	2,086,260	-	2,086,260	-	2,086,260	111,198	-	2,197,458
4100 Public Defender M#4	745,801	-	745,801	-	745,801	54,309	-	800,110
4675 Vacant M#5	1,839,821	-	1,839,821	-	1,839,821	46,712	-	1,886,533
4400 Juvenile Hall	7,132,038	-	7,132,038	(435,167)	6,696,871	-	-	6,696,871
5005 Probation Youth Center	5,418,689	49,667	5,468,356	(1,269,762)	4,198,594	-	-	4,198,594
5010 Probation Youth Center - School	1,831,848	-	1,831,848	-	1,831,848	-	-	1,831,848
3002 Behavioral Health - Children Serv. Int.	59,255	98,307	157,561	(157,561)	-	-	-	-
4130 Health Administration - Old Building	1,692,719	-	1,692,719	-	1,692,719	-	(1,692,719)	-
4132 Health Administration - New Building	24,423,563	114,481	24,538,044	-	24,538,044	-	-	24,538,044
4135 Health Center - Public Health	1,022,221	-	1,022,221	(419,288)	602,933	-	(602,933)	-
4150 Emergency Communications - ss	5,264,970	-	5,264,970	(2,553,809)	2,711,161	-	-	2,711,161
5910 Pajaro Community Center	452,021	-	452,021	(191,000)	261,021	-	-	261,021
4220 Retention Center Bldg. 800	400,949	-	400,949	-	400,949	-	-	400,949
8605 Retention Center - Renovation	37,739	-	37,739	-	37,739	-	-	37,739
4235 Leadership Institute	10,071	-	10,071	-	10,071	-	-	10,071
4300 Contracts & Purchasing - Surplus	75,911	-	75,911	-	75,911	-	-	75,911
4350 Sheriff's Correctional Facility	2,639,679	-	2,639,679	-	2,639,679	-	-	2,639,679
4800 Natividad Boys Ranch	564,769	-	564,769	-	564,769	-	-	564,769
4120 Printing Services & Mail Operations	112,952	-	112,952	-	112,952	-	-	112,952
4700 Library - Administration Office	134,890	-	134,890	-	134,890	-	-	134,890
4450 Agricultural Services Facility - S	3,110,287	-	3,110,287	-	3,110,287	-	-	3,110,287
4450A Agricultural Services Renov - S	2,864,735	620,404	3,485,139	-	3,485,139	-	-	3,485,139
2620 Agricultural Services Facility - KC	24,257	64,725	88,982	-	88,982	-	-	88,982
4710 PW - Contracts/Purchasing (Surplus)	617,152	-	617,152	-	617,152	-	-	617,152
4430 Probation Headquarters	987,205	5,502	992,707	-	992,707	-	-	992,707
8632 Probation (Adult Services Division)	-	180,350	180,350	-	180,350	-	-	180,350
3105 Monterey Courthouse	2,978,817	-	2,978,817	(51,888)	2,926,929	213,118	-	3,140,047
3105A Monterey Courthouse	16,125	-	16,125	-	16,125	-	-	16,125
3105B Monterey Courthouse	39,674	-	39,674	-	39,674	-	-	39,674
3105C Monterey Courthouse	17,126	-	17,126	-	17,126	-	-	17,126
3100 Monterey Courthouse Annex	582,867	3,714	586,581	(94,273)	492,308	90,059	-	582,368
1800 Castroville 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, 2013

Based on Actual Costs for the Year Ended June 30, 2011

BUILDING USE ALLOWANCE

Allowable Costs of County Buildings

	Acquisition Cost	Improvement Cost FY 2010-11	Total Cost	Grant Funds	Net County Funds	Allocate Parking Facility & & Electrical Service	Eliminate Construction in Progress	Total Allowable Costs
3110 Monterey Parking Facility	\$ 303,177	\$ -	\$ 303,177	\$ -	\$ 303,177	\$ (303,177)	\$ -	\$ -
2610 King City Courthouse	1,116,433	-	1,116,433	-	1,116,433	-	-	1,116,433
3060 Marina Courthouse	3,028,256	-	3,028,256	-	3,028,256	-	-	3,028,256
5605 Social Services Center	939,792	89	939,881	-	939,881	-	-	939,881
4355 Adult Detention Center (New Jail)	26,150,943	1,872	26,152,815	(17,351,241)	8,801,574	-	-	8,801,574
4355A Adult Detention Center - Jail Expansion	907,613	30,360	937,973	-	937,973	-	-	937,973
4360 Adult Rehabilitation	115,175	-	115,175	-	115,175	-	-	115,175
4610 Information Technology	3,101,888	-	3,101,888	(10,229)	3,091,659	-	-	3,091,659
2300 Library - Greenfield Branch	1,203,035	-	1,203,035	(985,695)	217,340	-	-	217,340
8840 Library - San Lucas Branch	-	9,161	9,161	-	9,161	-	-	9,161
4940 Fleet Management - Bldg. A	1,090,350	124,526	1,214,876	(124,526)	1,090,350	-	-	1,090,350
4945 General Services - Storage Bldg. B	246,656	-	246,656	-	246,656	-	-	246,656
4945A Public Works - Bldg. B	79,889	-	79,889	-	79,889	-	-	79,889
4950 General Services Facility - Bldg C	808,754	-	808,754	-	808,754	-	-	808,754
4955 Environmental Services - Bldg.D	500,835	-	500,835	-	500,835	-	-	500,835
4960 Public Works - Bridge Maintenance - Bldg.E	1,223,290	-	1,223,290	(936,422)	286,868	-	-	286,868
4970 Parks Headquarters	802,809	-	802,809	-	802,809	-	-	802,809
4930 Fleet Management	36,786	-	36,786	-	36,786	-	-	36,786
4930A Fleet Management - Fuel Garage	13,822	-	13,822	-	13,822	-	-	13,822
4935 Fleet Management - Fuel Island	72,638	-	72,638	-	72,638	-	-	72,638
4937 New Parking Lot - Laurel	429,375	-	429,375	-	429,375	-	-	429,375
4365 Public Safety Building - Admin	12,383,876	-	12,383,876	-	12,383,876	-	-	12,383,876
4000 Family Emergency Shelter	268,979	-	268,979	-	268,979	-	-	268,979
2620A Telecommunication's Tower - 522 N St., KC	350,821	-	350,821	-	350,821	-	-	350,821
1300 Lake San Antonio	28,544	-	28,544	-	28,544	-	-	28,544
1375 Lake Nacimiento Admin. Office	40,466	-	40,466	-	40,466	-	-	40,466
1380 Lake Nacimiento Resort (20 buildings)	774,024	-	774,024	(774,024)	-	-	-	-
4015 Laguna Seca Recreational Park	2,098,584	20,358	2,118,942	-	2,118,942	-	-	2,118,942
4630 Animal Shelter (160 Hitchcock)	3,694,246	-	3,694,246	-	3,694,246	-	-	3,694,246
3010 Old CID Building - Fort Ord	1,186,648	-	1,186,648	-	1,186,648	-	-	1,186,648
5255 Telecommunication's Tower - Mt. Toro	146,894	-	146,894	-	146,894	-	-	146,894
001 New Parking Lot - W. Alisal & Cayuga Streets	477,701	-	477,701	-	477,701	-	(477,701)	-
003 New Juvenile Hall	85,803	12,363	98,166	-	98,166	-	(98,166)	-
Total	\$ 265,006,256	\$ 4,480,700	\$ 269,486,956	\$ (25,751,795)	\$ 243,735,160	\$ -	\$ (3,269,886)	\$ 240,465,274

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

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
4680 Old Courthouse - East Wing	240 Church Street, Salinas, 93901	Construction	1936	22,272	\$ 1.845354	\$ 41,100
4680A Old Courthouse - EW - Renovation	240 Church Street, Salinas, 93901	Construction	1936	22,272	-	-
4690 Old Courthouse - West Wing	240 Church Street, Salinas, 93901	Construction	1936	50,526	2.277455	115,071
4690A Old Courthouse - West Wing	240 Church Street, Salinas, 93901	Construction	1936	50,526	-	-
4685 New Courthouse - North Wing	240 Church Street, Salinas, 93901	Construction	1968	98,752	15.305891	1,511,487
4685A New Courthouse - NW Holding Cells	240 Church Street, Salinas, 93901	Construction	1968	*	#N/A	39,487
4640 MGC New Administration Building	168 West Alisal Street, Salinas, 93901	Construction	2005	130,805	5.801009	758,801
4640A MGC Clerk Recorder Renovation	168 West Alisal Street, Salinas, 93901	Construction	2005	*	#N/A	9,852
4380 Old Jail	142 West Alisal Street, Salinas, 93901	Construction	1962	26,721	1.021875	27,306
4380A Old Jail - Renovation	142 West Alisal Street, Salinas, 93901	Construction	1962	*	#N/A	-
5270 Salinas Parking Facility	142 West Alisal Street, Salinas, 93901	Lease		*	#N/A	-
5270A Salinas CH Complex - Electrical	142 West Alisal Street, Salinas, 93901	Construction	2002	*	#N/A	-
4671 Vacant M#1	230 Church St. Building #1	Construction	2002	9,420	15.894438	149,726
4672 District Attorney M# 2	230 Church St. Building #2	Construction	2002	8,700	8.319183	72,377
4673 District Attorney - Various M#3	230 Church St. Building #3	Construction	2002	17,711	10.339422	183,122
4100 Public Defender M#4	111 West Alisal St., Salinas, CA 93901	Construction	2002	8,650	7.708187	66,676
4675 Vacant M#5	105 West Alisal St., Salinas, CA 93901	Construction	2002	7,440	21.130521	157,211
4400 Juvenile Hall	1420 Natividad Road, Salinas, 93906	Construction	1960	*	#N/A	133,937
5005 Probation - Youth Center	970 Circle Drive, Salinas, 93906	Construction	1997	*	#N/A	83,972
5010 Probation - Youth Center - School	970 Circle Drive, Salinas, 93906	Construction	2008	*	#N/A	36,637
3002 Behavioral Health - Children Serv. Intl.	298 12th Street, Marina, CA 93933	Purchase	2009	23,259	-	-
4130 Health - Administration	1270 Natividad Road, Salinas, 93906	Construction	1975	25,454	-	-
4132 Health Administration - New Building	1270 Natividad Road, Salinas, 93906	Construction	2009	46,774	10.492173	490,761
4135 Health Center - Public Health	1270 Natividad Road, Salinas, 93906	Construction	1962	14,631	-	-
4150 Emergency Communications - SS	1322 Natividad Road, Salinas, 93906	Construction	1967	16,396	3.307101	54,223
5910 Pajaro Community Center	29 - A Bishop Street, Pajaro, 95076	Construction	1989	3,385	1.542222	5,220
4220 Retention Center Bldg. 800	1330 Natividad Road, Bldg 800, Salinas, 93906	Construction	1954	3,530	#N/A	8,019
8605 Retention Center - Renovation	1330 Natividad Road, Salinas, 93906	Construction	1954	3,530	#N/A	755
4235 Leadership Institute	1330 Natividad Road, Bldg 840, Salinas, 93906	Construction	1954	*	#N/A	201
4300 Contracts & Purchasing - Surplus	1352 Natividad Road, Salinas, 93906	Construction	1950	16,460	0.092237	1,518
4350 Adult Rehabilitation Facility	1410 Natividad Road, Salinas, 93906	Construction	1971	*	#N/A	52,794
4800 Natividad Boys Ranch	700 Old Stage Road, Salinas, 93906	Purchase	1957	22,483	0.502396	11,295
4120 Printing Services & Mail Operations	1220 Natividad Road, Salinas, 93906	Construction	1959	*	#N/A	2,259
4700 Library - Administration Office	26 Central Avenue, Salinas, 93901	Purchase	1951	*	#N/A	2,698
4450 Agricultural Commissioner	1428 Abbott Street, Salinas, 93901	Construction	1995	34,227	1.817446	62,206
4450A Agricultural Commissioner Renov	1428 Abbott Street, Salinas, 93901	Construction	1995	34,227	2.036485	69,703
2620 Agricultural Commissioner	522 North 2nd Street, King City, 93930	Construction	1965	*	#N/A	1,780
4710 PW - Contracts/Purchasing (Surplus)	312 East Alisal Street, Salinas, 93901	Purchase	1965	*	#N/A	12,343
4430 Probation Headquarters	1422 Natividad Road, Salinas, 93906	Construction	1973	*	#N/A	19,854
8632 Probation (Adult Services Division)	20 East Alisal Street, 1st Floor, Salinas 93901	Lease	20xx	*	#N/A	3,607
3105 Monterey Courthouse	1200 Aguajito Road, Monterey, 93940	Construction	1971	57,291	1.096175	62,801
3105A Monterey Courthouse	1200 Aguajito Road, Monterey, 93940	Construction	1971	*	#N/A	323
3105B Monterey Courthouse	1200 Aguajito Road, Monterey, 93940	Construction	1971	*	#N/A	793
3105C Monterey Courthouse	1200 Aguajito Road, Monterey, 93940	Construction	1971	*	#N/A	343
3100 Monterey Courthouse Annex	1200 Aguajito Road, Monterey, 93940	Construction	1966	24,210	0.481097	11,647
1800 Castro Plaza Library	11140 Speeple Street, Castroville, 95012	Construction	2008	12,850	13.121687	168,614

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
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
3110	Monterey Parking Facility	1200 Aguajito Road, Monterey, 93940	Construction	1966	*	#N/A \$ -
2610	King City Courthouse	250 Franciscan Way, King City, 93930	Construction	1974	12,505	1.785579 22,329
3060	Marina Courthouse	3180 Del Monte Boulevard, Marina, 93933	Construction	1998	14,367	4.215572 60,565
5605	Social Services Center	1281 Broadway Avenue, Seaside, 93955	Construction	1975	*	#N/A 18,798
4355	Adult Detention Center (New Jail)	1410 Natividad Road, Salinas, 93906	Construction	1978	*	#N/A 176,031
4355A	Adult Detention Center - Jail Expansion	1410 Natividad Road, Salinas, 93906	Construction	1978	*	#N/A 18,759
4360	Adult Rehabilitation	1412 Natividad Road, Salinas, 93906	Construction	1978	*	#N/A 2,303
4610	Information Technology Facility	1590 Moffet Street, Salinas, 93905	Purchase	1991	31,980	1.933495 61,833
2300	Greenfield Library	315 El Camino Real, Greenfield, 93927	Construction	1995	*	#N/A 4,347
5405	San Lucas Library	54692 Teresa Street, San Lucas, CA 93954	Lease	20xx	*	#N/A 183
4940	Fleet Management - Bldg. A	855 East Laurel Drive, Building A, Salinas, 93906	Construction	1978	12,157	1.793781 21,807
4945	General Services - Storage Bldg.	855 East Laurel Drive, Bldg. B, Salinas	Construction	19xx	12,100	0.407696 4,933
4945A	Public Works - Bldg B	855 East Laurel Drive, Bldg. B, Salinas	Construction	19xx	*	#N/A 1,598
4950	General Services Facility	855 East Laurel Drive, Bldg. C, Salinas, 93905	Construction	1977	20,100	0.804730 16,175
4955	Environmental Services - Bldg. D	855 East Laurel Drive, Bldg. D, Salinas, 93905	Construction	1977	14,400	0.695604 10,017
4960	Public Works - Env. Services-Bldg.E	855 East Laurel Drive, Bldg. E, Salinas, 93905	Construction	1977	12,100	0.474162 5,737
4970	Parks Headquarters	855 East Laurel Drive, Building G, Salinas, 93906	Construction	1982	2,880	5.575063 16,056
4930	Fleet Management	855 East Laurel Drive, Salinas, 93906	Construction	1978	*	#N/A 736
4930A	Fleet Management - Fuel Garage	855 East Laurel Drive, Salinas, 93906	Construction	1978	*	#N/A 276
4935	Fleet Management - Fuel Island	855 East Laurel Drive, Salinas, 93906	Construction	1978	*	#N/A 1,453
4937	New Parking Lot - Laurel	855 East Laurel Drive, Salinas, 93906	Construction	2007	*	#N/A 8,588
4365	Public Safety Building - Admin	1414 Natividad Road, Salinas, 93906	Construction	1987	85,125	2.909574 247,678
4000	Family Emergency Shelter	1332 Natividad Road, Salinas, 93906	Construction	1981	*	#N/A 5,380
2620A	Telecommunication's Tower	522 North Street, King City 93930	Construction	2008	*	#N/A 7,016
1300	Lake San Antonio Office	Star Route Box 2610, SS Bradley 93426	Construction	19xx	*	#N/A 571
1375	Lake Nacimiento Admin Office	10625 Nacimiento Lake Drive, Bradley, CA 93426	Construction	*	*	#N/A 809
1380	Lake Nacimiento Resort (20 bldgs.)	10625 Nacimiento Lake Drive, Bradley, CA 93426	Construction	*	*	#N/A -
4015	Laguna Seca Recreational Park	1025 Highway 68, Salinas, CA 93908	Construction	19xx	*	#N/A 42,379
4630	Animal Shelter (160 Hitchcock)	160 Hitchcock Road, Salinas, CA 93908	Lease	1999	*	#N/A 73,885
3010	Old CID Building - Fort Ord	2620 First Street, Marina, 93933	Donation	1999	13,300	1.784433 23,733
5255	Telecommunication's Tower - Mt. Toro	Mt. Toro, Dorrance Ranches, Salinas, CA 93908	Construction	2008	*	#N/A 2,938
001	New Parking Lot - W. Alisal & Cayuga Sts.	168 West Alisal Street, Salinas, 93901 - CIP			*	#N/A -
003	New Juvenile Hall	Construction in Progress			*	#N/A -
					Total	\$ 5,287,430

* Single use occupancy; use total building cost.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
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	4640	11,530	\$ 5.801009	\$ 66,886	\$ -	\$ 66,886
Contracts & Purchasing						
Salinas	4300	16,460	0.092237	1,518	-	
Salinas	4640	725	5.801009	4,206	-	
Salinas	4710	11,923	#N/A	12,343	-	18,067
Human Resources & Equal Opportunity Office						
Monterey - EOO	3105	358	1.096175	392	-	
Salinas - LI	4235	*	#N/A	201	-	
Salinas - HR	4640	4,071	5.801009	23,616	-	
Salinas - EOO	4640	850	5.801009	4,931	-	29,141
Risk Management						
Salinas	4640	601	5.801009	3,486	-	3,486
Information Technology Service Departments:						
Information Technology						
Castroville	1800	86	13.121687	1,128	-	
Salinas	4610	22,465	1.933495	43,436	-	
Salinas	4640	2,949	5.801009	17,107	-	61,672
Printing & Graphics						
Salinas	4610	1,115	1.933495	2,156	-	2,156
Retention Center						
Salinas	8605	*	#N/A	755	-	755
Telecommunications						
King City	2620A	*	#N/A	7,016	-	
Salinas	4610	8,400	1.933495	16,241	-	
Salinas	4640	125	5.801009	725	-	
Salinas	4950	10,050	0.804730	8,088	-	
Salinas	4955	5,760	0.695604	4,007	-	
Salinas	5255	*	#N/A	2,938	-	39,015
Resource Management Service Departments:						
Architectural Services						
Salinas	4640	437	5.801009	2,535	-	2,535
Facilities & Facilities Maintenance Projects						
Monterey	3100	2,522	0.481097	1,213	-	
Salinas	4640	2,332	5.801009	13,528	-	
Salinas	4673	922	10.339422	9,533	-	
Salinas	4945	3,000	0.407696	1,223	-	
Salinas	4950	8,750	0.804730	7,041	-	32,539
Fleet Management						
Monterey	3105B	-	#N/A	793	-	
Salinas	4930	*	#N/A	736	-	
Salinas	4930A	*	#N/A	276	-	
Salinas	4935	*	#N/A	1,453	-	
Salinas	4937	*	#N/A	8,588	-	

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
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: (Continued)						
Resource Management Service Departments: (Continued)						
Fleet Management (Continued)						
Salinas	4940	12,157	\$ 1.793781	\$ 21,807	\$ -	\$ 33,653
Resource Management Agency						
Salinas	4640	3,981	5.801009	23,094	-	23,094
Other Service Departments:						
Auditor-Controller						
Salinas	4640	10,849	5.801009	62,935	-	62,935
Treasurer-Tax Collector						
Salinas	4640	10,256	5.801009	59,495	-	59,495
Revenue Division						
Salinas	4640	2,233	5.801009	12,954	-	12,954
County Counsel						
Salinas	4640	13,910	5.801009	80,692	-	80,692
Total Service Departments				<u>\$ 529,073</u>	<u>\$ -</u>	<u>\$ 529,073</u>
OPERATING DEPARTMENTS:						
Board of Supervisors						
Castroville	1800	1,701	13.121687	22,320	-	
Marina	3010	1,341	1.784433	2,393	-	
Monterey	3105	1,839	1.096175	2,016	-	
Salinas	4640	10,951	5.801009	63,527	-	90,256
Office of Emergency Services						
Salinas	4150	7,050	3.307101	23,315	-	23,315
Assessor						
Monterey	3105	511	1.096175	560	-	
Monterey	3105A	-	#N/A	323	-	
Salinas	4640	10,091	5.801009	58,538	-	59,421
County Clerk/Recorder						
Salinas	4640	5,962	5.801009	34,586	-	
Salinas	4640A	5,962	#N/A	9,852	-	44,438
Emergency Communications						
Salinas	4150	9,346	3.307101	30,908	-	30,908
District Attorney						
King City	2610	1,068	1.785579	1,907	-	
Monterey	3105	7,845	1.096175	8,599	-	
Salinas	4672	8,700	8.319183	72,377	-	
Salinas	4673	16,789	10.339422	173,589	-	256,472
Public Defender						
King City	2610	599	1.785579	1,070	-	
Monterey	3105	336	1.096175	368	-	
Salinas	4100	8,650	7.708187	66,676	-	68,114
Coroner						
Salinas	4365	10,713	2.909574	31,170	-	31,170

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

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
OPERATING DEPARTMENTS (Continued):						
Sheriff's Correctional Division						
Salinas	4350	*	#N/A	\$ 52,794	\$ -	
Salinas	4355	*	#N/A	176,031	-	
Salinas	4355A	*	#N/A	18,759	-	\$ 247,585
Sheriff						
King City	2610	2,499	1.785579	4,462	-	
Monterey	3105	6,518	1.096175	7,145	-	
Monterey	3105C	*	#N/A	343	-	
Salinas	4360	*	#N/A	2,303	-	
Salinas	4365	74,412	2.909574	216,507	-	
Salinas	4685	4,537	15.305891	69,443	-	
Salinas	4685A	*	#N/A	39,487	-	339,690
Juvenile Hall						
Salinas	4400	*	#N/A	133,937	-	
Salinas	4800	22,483	0.502396	11,295	-	
Salinas	5005	*	#N/A	83,972	-	
Salinas	5010	*	#N/A	36,637	-	265,842
Probation						
Monterey	3100	4,652	0.481097	2,238	-	
Salinas	4430	*	#N/A	19,854	-	
Salinas	8632	*	#N/A	3,607	-	25,699
Agricultural Commissioner						
King City	2620	*	#N/A	1,780	-	
Salinas	4450	25,024	1.817446	45,480	-	
Salinas	4450A	*	2.036485	69,703	-	116,962
Produce Inspection						
Salinas	4450	254	1.817446	462	-	462
Building Services						
Marina	3010	1,200	1.784433	2,141	-	
Salinas	4640	13,047	5.801009	75,686	-	77,827
Planning						
Salinas	4640	13,405	5.801009	77,763	-	77,763
Redevelopment and Housing Office						
Salinas	4640	1,255	5.801009	7,280	-	
Watsonville	5910	1,901	1.542222	2,932	-	10,212
Animal Services						
Salinas	4630	*	#N/A	73,885	-	73,885
Alcohol & Drug Programs						
Monterey	3100	2,400	0.481097	1,155	-	1,155
Behavioral Health						
Monterey	3100	2,597	0.481097	1,249	-	
Salinas	4132	6,174	10.492173	64,780	-	66,030
Emergency Medical Services						
Salinas	4132	1,871	10.492173	19,630	-	19,630

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

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
OPERATING DEPARTMENTS (Continued):						
Environmental Health						
Monterey	3100	1,343	\$ 0.481097	\$ 646	-	
Salinas	4132	10,197	10.492173	106,986	-	\$ 107,632
Health						
Monterey	3100	10,696	0.481097	5,146	-	
Salinas	4132	28,532	10.492173	299,364	-	304,510
Military & Veterans' Services						
Monterey	3105	984	1.096175	1,079	-	1,079
Social Services						
Marina	3010	10,759	1.784433	19,199	-	
Salinas	4000	*	#N/A	5,380	-	
Seaside	5605	*	#N/A	18,798	-	43,376
Area Agency on Aging						
Watsonville	5910	1,484	1.542222	2,289	-	2,289
Agricultural Cooperative Extension						
Salinas	4450	8,949	1.817446	16,264	-	16,264
Parks						
Salinas	4015	*	#N/A	42,379	-	
Salinas	4970	2,880	5.575063	16,056	-	58,435
Total Operating Departments				<u>\$ 2,460,418</u>	<u>\$ -</u>	<u>\$ 2,460,418</u>
NON-GENERAL FUND:						
Public Works:						
Salinas	4640	11,245	5.801009	65,232	-	
Salinas	4945	9,100	0.407696	3,710	-	
Salinas	4945A	*	#N/A	1,598	-	
Salinas	4950	1,300	0.804730	1,046	-	
Salinas	4955	4,320	0.695604	3,005	-	
Salinas	4960	12,100	0.474162	5,737	-	80,329
County Library						
Castroville	1800	11,063	13.121687	145,165	-	
Greenfield	2300	*	#N/A	4,347	-	
San Lucas	5405	*	#N/A	183	-	149,695
Lake Nacimiento						
Salinas	1375	*	#N/A	809	-	809
Lake San Antonio						
Salinas	1300	*	#N/A	571	-	571
Water Resources Agency						
Salinas	4955	4,320	0.695604	3,005	-	3,005
Superior Court of CA - Mo Co						
King City	2610	8,339	1.785579	14,890	-	
Marina	3060	14,367	4.215572	60,565	-	
Monterey	3105	37,020	1.096175	40,580	-	
Salinas	4685	94,215	15.305891	1,442,045	-	1,558,080

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

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>
NON-GENERAL FUND: (Continued)						
All Others						
Monterey	3105	1,880	\$ 1.096175	\$ 2,061	\$ -	\$ 2,061
All Others (Not Occupied)						
Salinas	4120	*	#N/A	2,259	-	
Salinas	4220	3,530	#N/A	8,019	-	
Salinas	4380	26,721	1.021875	27,306	-	
Salinas	4671	9,420	15.894438	149,726	-	
Salinas	4675	7,440	21.130521	157,211	-	
Salinas	4680	22,272	1.845354	41,100	-	
Salinas	4690	50,526	2.277455	115,071	-	
Salinas	4700	*	#N/A	2,698	-	503,388
Total Non-General Fund				<u>\$ 2,297,938</u>	<u>\$ -</u>	<u>\$ 2,297,938</u>
TOTAL				<u>\$ 5,287,430</u>	<u>\$ -</u>	<u>\$ 5,287,430</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
 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, 2013

Based on Actual Costs for the Year Ended June 30, 2011
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
Contracts & Purchasing	2,442	-	-	-	-	2,442
Human Resources & Equal Opportunity Office	2,514	-	-	-	-	2,514
Risk Management	-	-	2,387	-	-	2,387
Information Technology Service Departments:						
Information Technology	14,299	-	296,723	2,300	-	313,321
Printing & Graphics	65,378	-	-	-	-	65,378
Records Retention	840	-	-	-	-	840
Telecommunications	66,707	-	395,935	2,343	-	464,985
Resource Management Service Departments:						
Facilities & Facilities Maintenance Projects	695	-	1,970	-	-	2,665
Fleet Management	37,069	-	28,175	-	-	65,244
Other Service Departments:						
Auditor-Controller	730	-	1,358	-	-	2,088
Enterprise Resource Project	-	-	1,411,762	-	-	1,411,762
Treasurer-Tax Collector	129	-	39,050	-	-	39,179
Revenue Division	-	-	16,284	-	-	16,284
County Counsel	3,716	-	-	-	-	3,716
Total Service Departments	<u>\$ 194,519</u>	<u>\$ -</u>	<u>\$ 2,197,874</u>	<u>\$ 4,642</u>	<u>\$ -</u>	<u>\$ 2,397,035</u>
OPERATING DEPARTMENTS						
Board of Supervisors	614	-	-	-	-	614
Office of Emergency Services	294	-	-	-	-	294
Assessor	-	-	22,094	-	-	22,094
County Clerk/Recorder	17,124	-	46,177	-	-	63,301
Elections	137	-	45,093	-	-	45,230
Emergency Communications	6,164	-	105,678	-	-	111,841
District Attorney	-	-	1,320	-	-	1,320
Child Support Services	(1)	(1)	(1)	-	-	-
Public Defender	-	-	744	-	-	744
Coroner	177	3,150	-	-	-	3,327
Sheriff's Correctional Division	22,907	40,510	5,318	-	-	68,735
Sheriff	37,564	496,971	69,401	-	-	603,935
Juvenile Hall	9,756	24,130	4,250	-	-	38,137
Probation	5,837	-	30,641	-	-	36,479
Agricultural Commissioner	4,264	141,403	30,118	-	-	175,784
Building Services	932	-	12,979	-	-	13,911
Planning	399	-	2,061	-	-	2,460
Redevelopment and Housing Office	419	-	-	-	-	419
Behavioral Health	(1)	(1)	(1)	-	-	-
Primary Health Care	32,301	-	22,227	-	-	54,528
Emergency Medical Services	1,629	3,047	-	-	-	4,676
Environmental Health	9,681	4,399	25,172	-	-	39,252
Children's Medical Services	208	-	1,424	-	-	1,632

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
EQUIPMENT USE ALLOWANCE

Allocation of Equipment Use Allowance

	General	Automotive/Etc.	Data Processing/Etc.	Direct Charges	Deduct Sales	Total Net Allocation
OPERATING DEPARTMENTS (Continued)						
Health	\$ 10,539	\$ 38,899	\$ 153,543	\$ -	\$ -	\$ 202,981
Military & Veterans' Services	-	4,116	-	-	-	4,116
Social Services	(1)	(1)	(1)	-	-	-
Area Agency on Aging	(1)	(1)	(1)	-	-	-
Parks	52,016	12,658	3,457	-	-	68,131
Total Operating Departments	<u>\$ 212,963</u>	<u>\$ 769,283</u>	<u>\$ 581,697</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,563,943</u>
NON-GENERAL FUND						
Public Works	(2)	(2)	(2)	-	-	-
County Library	18,748	-	16,281	-	-	35,029
Lake Nacimiento	(2)	(2)	(2)	-	-	-
Lake San Antonio	(2)	(2)	(2)	-	-	-
Fish & Game Propagation	(2)	(2)	(2)	-	-	-
Office for Employment Training	(1)	(1)	(1)	-	-	-
Community Action Partnership	(1)	(1)	(1)	-	-	-
Water Resources Agency	(2)	(2)	(2)	-	-	-
Natividad Medical Center	(2)	(2)	(2)	-	-	-
Total Non-General Fund	<u>\$ 18,748</u>	<u>\$ -</u>	<u>\$ 16,281</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,029</u>
TOTAL	<u>\$ 426,229</u>	<u>\$ 769,283</u>	<u>\$ 2,795,852</u>	<u>\$ 4,642</u>	<u>\$ -</u>	<u>\$ 3,996,007</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, 2013

Based on Actual Costs for the Year Ended June 30, 2011
 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

2010-11 ACTUAL EXPENDITURES

Budget Unit 1110-8010 - Annual County Audit	\$ 181,753
Add: Reimbursement	66,456
Less: Hinderliter de Llamas & Associates	<u>(72,859)</u>
NET COSTS FOR TOTAL ALLOCATION	<u>\$ 175,351</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
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	\$ 523,178,356	\$ 15,377	\$ 22,786	\$ -	\$ 38,163	\$ -	\$ 38,163	
Road Fund	Schedule A-3	25,945,968	8,386	1,130	-	9,516	-	9,516	
All Others	Schedule A-3	-	18,116	-	-	18,116	-	18,116	
Special Revenue Funds:									
County Special Revenue Funds	Schedule B-1	26,148,807	-	1,139	-	1,139	-	1,139	
Special Districts under the Board of Supervisors									
Water Resources Agency	Schedule B-1	16,320,770	-	711	-	711	-	711	
All Others	Schedule B-1	5,525,977	-	241	-	241	-	241	
Debt Service Funds:									
County General Obligation Bonds	Schedule E-1	-	-	-	-	-	-	-	
Certificates of Participation	Schedule E-1	15,591,734	-	679	-	679	679	-	
Water Resources Agency	Schedule E-1	-	-	-	-	-	-	-	
All Others	Schedule E-1	2,030,701	-	88	-	88	88	-	
Capital Projects Funds:									
County	Schedule F-3	11,154,043	-	486	-	486	-	486	
Water Resources Agency	Schedule F-3	6,948,900	-	303	-	303	-	303	
All Others	Schedule F-3	3,179,545	-	138	-	138	-	138	
HOSPITAL ENTERPRISE FUND	Exhibit 4	-	24,577	-	-	24,577	-	24,577	
FIDUCIARY FUNDS									
Self Insurance Reserves	Exhibit A**	259,556	-	11	-	11	-	11	
Treasury Interest	Schedule H-1	18,534,400	-	807	-	807	-	807	
Departmental Trust	Schedule H-1	2,943,982	-	128	-	128	-	128	
Probation Trust	Schedule H-1	575,265	-	25	-	25	-	25	
Child Support Services	Schedule H-1	-	-	-	-	-	-	-	
All Others	Schedule H-1	1,841,919,533	-	80,222	-	80,222	80,222	-	
TOTAL		\$ 2,500,257,538	\$ 66,456	\$ 108,895	\$ -	\$ 175,351	\$ 80,989	\$ 94,361	

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013
Based on Actual Costs for the Year Ended June 30, 2011
ANNUAL COUNTY AUDIT

Allocation Base	Allocation of Costs				
	Operating and Special Revenue Funds	Direct Identified & Other Funds (Sched 4-2)	Total First Allocation	Less Direct Charges	Total Net Allocation
	Base #3				
SERVICE DEPARTMENTS					
Administrative Management:					
County Administrative Office & ILA	\$ 170	\$ -	\$ 170	\$ -	\$ 170
Contracts & Purchasing	41	-	41	-	41
Human Resources & Equal Opportunity Office	208	-	208	-	208
Risk Management	41	11	53	-	53
Information Technology Service Departments:					
Information Technology	671	-	671	-	671
Printing & Graphics	37	-	37	-	37
Records Retention	26	-	26	-	26
Telecommunications	258	-	258	-	258
Resource Management Service Departments:					
Architectural Services	50	122	172	-	172
Facilities & Facilities Maintenance Projects	352	107	459	-	459
Fleet Management	245	-	245	-	245
Resource Management Agency	193	-	193	-	193
Other Service Departments:					
Auditor-Controller	318	128	446	-	446
Enterprise Resource Planning	8	257	265	-	265
Treasurer-Tax Collector	150	807	958	-	958
Revenue Division	152	-	152	-	152
County Counsel	258	-	258	-	258
Total Service Departments	<u>\$ 3,179</u>	<u>\$ 1,433</u>	<u>\$ 4,611</u>	<u>\$ -</u>	<u>\$ 4,611</u>
OPERATING DEPARTMENTS					
Board of Supervisors	143	-	143	-	143
Grand Jury	2	-	2	-	2
Insurance	23	-	23	-	23
Office of Emergency Services	53	-	53	-	53
Assessor	255	-	255	-	255
County Clerk/Recorder	79	-	79	-	79
Clerk of the Board	27	-	27	-	27
Elections	148	-	148	-	148
Emergency Communications	397	-	397	-	397
District Attorney	894	-	894	-	894
Child Support Services	544	-	544	-	544
Public Defender	475	-	475	-	475
Coroner	85	-	85	-	85
Sheriff's Correctional Division	1,673	-	1,673	-	1,673
Sheriff	1,721	-	1,721	-	1,721
Sheriff-Task Gang Force	42	-	42	-	42
Juvenile Hall	880	-	880	-	880
Probation	808	25	833	-	833
Agricultural Commissioner	357	-	357	-	357
Produce Inspection	26	-	26	-	26

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
ANNUAL COUNTY AUDIT

Allocation of Costs

	Operating and Special Revenue Funds	Direct Identified & Other Funds (Sched 4-2)	Total First Allocation	Less Direct Charges	Total Net Allocation
OPERATING DEPARTMENTS (Continued)					
	Base #3				
Building Services	\$ 187	\$ -	\$ 187	\$ -	\$ 187
Planning	216	-	216	-	216
Redevelopment and Housing Office	213	13,145	13,358	12,840	518
Animal Services	77	-	77	-	77
Alcohol & Drug Programs	229	-	229	-	229
Behavioral Health	2,301	5,000	7,301	5,000	2,301
Primary Health Care	1,247	-	1,247	-	1,247
Emergency Medical Services	89	-	89	-	89
Environmental Health	359	-	359	-	359
Public Guardian/Administrator	66	-	66	-	66
Children's Medical Services	290	-	290	-	290
Health	900	-	900	-	900
Military & Veterans' Services	26	-	26	-	26
Social Services	4,119	10,377	14,496	10,377	4,119
Area Agency on Aging	21	-	21	-	21
Agricultural Cooperative Extension	25	-	25	-	25
Parks	385	-	385	-	385
Total Operating Departments	\$ 19,379	\$ 28,547	\$ 47,927	\$ 28,217	\$ 19,710
NON-GENERAL FUND					
Public Works	-	9,587	9,587	8,386	1,201
County Library	365	-	365	-	365
Lake Nacimiento	63	-	63	-	63
Lake San Antonio	7	-	7	-	7
IHSS PA-Administration	25	-	25	-	25
Fish & Game Propagation	1	-	1	-	1
Office for Employment Training	377	-	377	-	377
Community Action Partnership	38	-	38	-	38
Water Resources Agency	-	6,289	6,289	5,276	1,013
Emergency Communication - NGEN Radio Project	1	3	4	-	4
Natividad Medical Center	-	24,577	24,577	24,577	-
General Liability Insurance (ISF)	107	-	107	-	107
Workmens' Compensation (ISF)	144	-	144	-	144
Benefits (ISF)	237	-	237	-	237
All Others	-	-	-	-	-
Total Non-General Fund	\$ 1,367	\$ 40,456	\$ 41,823	\$ 38,239	\$ 3,584
TOTAL	\$ 23,925	\$ 70,436	\$ 94,361	\$ 66,456	\$ 27,905

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
 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

2010-11 ACTUAL EXPENDITURES

Unit Code 001-1050-8045/46 - County Administrative Office	\$	2,623,160	
Unit Code 001-1050-8054 - Intergovernmental Legislature		1,066,219	
Intra & Inter-fund Reimbursement Added Back		122,588	
Less - Non-Recoverable Liability (Acct. #6261)		<u>(10,104)</u>	\$ 3,801,863
REVENUES RECEIVED			<u>(68)</u>
TOTAL DIRECT COSTS			<u>\$ 3,801,795</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
COUNTY ADMINISTRATIVE OFFICE

Functional Analysis of Costs

	Administration Clerical Support	SB90/General Government/ Legislative	Budgeting, Analysis and Support	Division Management	General Liability	Workers Compensation	Personnel	Direct Identified	Total Department
ACTUAL EXPENDITURES									
Salaries and Wages	\$ 1,003,852	\$ 234,306	\$ 838,711	\$ 5,261	\$ 6,693	\$ 7,878	\$ 991	\$ 130,995	\$ 2,228,687
Employee Benefits *	420,009	98,033	350,914	2,201	2,800	3,296	415	54,808	932,476
Services and Supplies	633,629	-	7,071	-	-	-	-	-	640,700
Total Direct Costs	<u>\$ 2,057,489</u>	<u>\$ 332,339</u>	<u>\$ 1,196,696</u>	<u>\$ 7,463</u>	<u>\$ 9,494</u>	<u>\$ 11,174</u>	<u>\$ 1,406</u>	<u>\$ 185,803</u>	<u>\$ 3,801,863</u>
EXTERNAL OVERHEADS									
Building Use Allowance *	30,127	7,032	25,171	158	201	236	30	3,931	66,886
Equipment Use Allowance *	1,906	445	1,593	10	13	15	2	249	4,232
Annual Financial Audit	170	-	-	-	-	-	-	-	170
Total External Overheads	<u>\$ 32,203</u>	<u>\$ 7,477</u>	<u>\$ 26,763</u>	<u>\$ 168</u>	<u>\$ 214</u>	<u>\$ 251</u>	<u>\$ 32</u>	<u>\$ 4,180</u>	<u>\$ 71,288</u>
Total Department Costs	2,089,692	339,815	1,223,459	7,630	9,707	11,425	1,438	189,983	3,873,151
REVENUE RECEIVED	-	(68)	-	-	-	-	-	-	(68)
Allocate Clerical Support *	<u>(2,089,692)</u>	<u>399,749</u>	<u>1,430,925</u>	<u>8,976</u>	<u>11,419</u>	<u>13,441</u>	<u>1,691</u>	<u>223,491</u>	<u>(0)</u>
NET FUNCTIONAL COSTS	-	739,497	2,654,384	16,607	21,127	24,866	3,129	413,474	3,873,082
Eliminate Unallowable Functions	-	(739,497)	-	-	-	-	-	-	(739,497)
NET COSTS FOR FIRST ALLOCATION	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,654,384</u>	<u>\$ 16,607</u>	<u>\$ 21,127</u>	<u>\$ 24,866</u>	<u>\$ 3,129</u>	<u>\$ 413,474</u>	<u>\$ 3,133,586</u>

* Allocated on the basis of salaries and wages.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

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	Allocation Base		Sched 5-2				*	
SERVICE DEPARTMENTS								
Administrative Management:								
County Administrative Office & ILA	\$ 3,467,696	\$ 13,689	\$ -	\$ 13,689	\$ -	\$ 13,689		
Contracts & Purchasing	829,842	3,276	-	3,276	-	3,276		
Human Resources & Equal Opportunity Office	4,241,327	16,743	3,129	19,872	-	19,872		
Risk Management	841,077	3,320	-	3,320	-	3,320		
Information Technology Service Departments:								
Information Technology	13,674,264	53,981	-	53,981	-	53,981		
Printing & Graphics	762,112	3,009	-	3,009	-	3,009		
Records Retention	522,191	2,061	-	2,061	-	2,061		
Telecommunications	5,259,939	20,764	115,358	136,122	70,136	65,986		
Resource Management Service Departments:								
Architectural Services	1,018,792	4,022	-	4,022	-	4,022		
Facilities & Facilities Maintenance Projects	7,172,568	28,314	-	28,314	-	28,314		
Fleet Management	4,989,239	19,696	-	19,696	-	19,696		
Resource Management Agency	3,932,330	15,523	257,596	273,119	-	273,119		
Other Service Departments:								
Auditor-Controller	6,482,218	25,589	-	25,589	-	25,589		
Enterprise Resource Project	164,052	648	-	648	-	648		
Treasurer-Tax Collector	3,064,820	12,099	-	12,099	-	12,099		
Revenue Division	3,090,022	12,198	-	12,198	-	12,198		
County Counsel	5,253,205	20,738	-	20,738	-	20,738		
Total Service Departments	\$ 64,765,693	\$ 255,670	\$ 376,083	\$ 631,753	\$ 70,136	\$ 561,617		
OPERATING DEPARTMENTS								
Board of Supervisors	2,905,965	11,472	-	11,472	-	11,472	\$ 1,542	\$ 13,014
Grand Jury	50,786	200	-	200	-	200	27	227
Insurance	463,003	1,828	-	1,828	-	1,828	246	2,073
Office of Emergency Services	1,086,951	4,291	-	4,291	-	4,291	577	4,868
Assessor	5,197,396	20,517	-	20,517	-	20,517	2,759	23,276
County Clerk/Recorder	1,609,030	6,352	-	6,352	-	6,352	854	7,206
Assessment Appeals Board	2,540	10	-	10	-	10	1	11
Clerk of the Board	558,913	2,206	-	2,206	-	2,206	297	2,503
Elections	3,008,680	11,877	-	11,877	-	11,877	1,597	13,474
Emergency Communications	8,091,100	31,940	-	31,940	-	31,940	4,294	36,235
District Attorney	18,206,058	71,870	-	71,870	-	71,870	9,663	81,533
Child Support Services	11,082,903	43,751	-	43,751	-	43,751	5,882	49,633
Public Defender	9,679,455	38,211	-	38,211	-	38,211	5,137	43,348
Coroner	1,732,067	6,838	-	6,838	-	6,838	919	7,757
Sheriff's Correctional Division	34,087,165	134,563	-	134,563	-	134,563	18,092	152,655
Sheriff	35,067,201	138,432	-	138,432	-	138,432	18,612	157,044
Sheriff-Task Gang Force	852,757	3,366	-	3,366	-	3,366	453	3,819
Juvenile Hall	17,919,690	70,740	-	70,740	-	70,740	9,511	80,251
Probation	16,464,817	64,997	-	64,997	-	64,997	8,739	73,735
Agricultural Commissioner	7,273,453	28,713	3,265	31,978	-	31,978	4,299	36,277

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

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)								
Produce Inspection	\$ 523,731	\$ 2,067	\$ -	\$ 2,067	\$ -	\$ 2,067	\$ 278	\$ 2,345
Building Services	3,800,239	15,002	-	15,002	-	15,002	2,017	17,019
Planning	4,396,687	17,356	-	17,356	-	17,356	2,334	19,690
Redevelopment and Housing Office	4,330,814	17,096	-	17,096	-	17,096	2,299	19,395
Animal Services	1,558,912	6,154	-	6,154	-	6,154	827	6,981
Alcohol & Drug Programs	4,667,229	18,424	-	18,424	-	18,424	2,477	20,902
Behavioral Health	46,880,573	185,066	-	185,066	-	185,066	24,882	209,948
Primary Health Care	25,401,560	100,275	-	100,275	-	100,275	13,482	113,757
Emergency Medical Services	1,806,571	7,132	-	7,132	-	7,132	959	8,090
Environmental Health	7,307,333	28,846	-	28,846	-	28,846	3,878	32,725
Public Guardian/Administrator	1,338,344	5,283	-	5,283	-	5,283	710	5,994
Children's Medical Services	5,898,307	23,284	-	23,284	-	23,284	3,131	26,415
Health	18,338,077	72,392	-	72,392	-	72,392	9,733	82,125
Military & Veterans' Services	537,899	2,123	-	2,123	-	2,123	285	2,409
Social Services	83,911,535	331,250	-	331,250	-	331,250	44,537	375,787
Area Agency on Aging	436,190	1,722	-	1,722	-	1,722	232	1,953
Agricultural Cooperative Extension	516,295	2,038	-	2,038	-	2,038	274	2,312
Parks	7,837,446	30,939	-	30,939	-	30,939	4,160	35,099
Total Operating Departments	\$ 394,827,672	\$ 1,558,625	\$ 3,265	\$ 1,561,890	\$ -	\$ 1,561,890	\$ 209,996	\$ 1,771,887
NON-GENERAL FUND								
Public Works	17,856,713	70,491	-	70,491	-	70,491	9,478	79,969
County Library	7,445,614	29,392	-	29,392	-	29,392	3,952	33,344
Lake Nacimiento	1,290,235	5,093	-	5,093	-	5,093	685	5,778
Lake San Antonio	147,408	582	-	582	-	582	78	660
IHHS PA-Administration	515,580	2,035	-	2,035	-	2,035	274	2,309
Fish & Game Propagation	23,204	92	-	92	-	92	12	104
Office for Employment Training	7,679,024	30,314	-	30,314	-	30,314	4,076	34,389
Community Action Partnership	770,002	3,040	-	3,040	-	3,040	409	3,448
Water Resources Agency	7,259,010	28,656	-	28,656	-	28,656	3,853	32,509
Emergency Communication - NGEN Radio Project	21,550	85	-	85	-	85	11	97
Natividad Medical Center	159,846,080	631,010	-	631,010	-	631,010	84,839	715,849
General Liability Insurance (ISF)	2,182,589	8,616	21,127	29,743	15,973	13,770	3,999	17,769
Workmens' Compensation (ISF)	2,943,924	11,621	24,866	36,488	18,401	18,086	4,906	22,992
Benefits (ISF)	4,828,587	19,061	37,254	56,316	18,077	38,238	7,572	45,810
Total Non-General Fund	\$ 212,809,519	\$ 840,089	\$ 83,247	\$ 923,336	\$ 52,452	\$ 870,884	\$ 124,143	\$ 995,027
Total	\$ 672,402,884	\$ 2,654,384	\$ 462,595	\$ 3,116,979	\$ 122,588	\$ 2,994,391	\$ 334,139	\$ 2,766,913

* 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, 2013

Based on Actual Costs for the Year Ended June 30, 2011

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:								
County Administrative Office & ILA	\$ 2,228,687	\$ 6,101	\$ -	\$ 6,101	\$ -	\$ 6,101		
Contracts & Purchasing	502,562	1,376	-	1,376	-	1,376		
Human Resources & Equal Opportunity Office	2,359,975	6,460	-	6,460	-	6,460		
Risk Management	598,420	1,638	-	1,638	-	1,638		
Total Service Departments	<u>\$ 5,689,643</u>	<u>\$ 15,574</u>	<u>\$ -</u>	<u>\$ 15,574</u>	<u>\$ -</u>	<u>\$ 15,574</u>		
OPERATING DEPARTMENTS								
Office of Emergency Services	<u>377,342</u>	<u>1,033</u>	<u>-</u>	<u>1,033</u>	<u>-</u>	<u>1,033</u>	<u>\$ 139</u>	<u>\$ 1,172</u>
Total Operating Departments	<u>\$ 377,342</u>	<u>\$ 1,033</u>	<u>\$ -</u>	<u>\$ 1,033</u>	<u>\$ -</u>	<u>\$ 1,033</u>	<u>\$ 139</u>	<u>\$ 1,172</u>
Total	<u>\$ 6,066,985</u>	<u>\$ 16,607</u>	<u>\$ -</u>	<u>\$ 16,607</u>	<u>\$ -</u>	<u>\$ 16,607</u>	<u>\$ 139</u>	<u>\$ 1,172</u>
Grand Total		<u>\$ 2,670,991</u>	<u>\$ 462,595</u>	<u>\$ 3,133,586</u>	<u>\$ 122,588</u>	<u>\$ 3,010,998</u>	<u>\$ 334,278</u>	<u>\$ 2,768,085</u>

* 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, 2013

Based on Actual Costs for the Year Ended June 30, 2011
CONTRACTS & 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

2009-10 ACTUAL EXPENDITURES

Budget Unit 001-1050-8047 - Contracts & Purchasing	\$	830,214	
Less - Non-Recoverable Liability (Acct. #6261)		<u> -</u>	\$ 830,214

EXTERNAL OVERHEADS

Building Use Allowance		18,067	
Equipment Use Allowance		2,442	
Annual Financial Audit		<u> 41</u>	20,550

REVENUES RECEIVED

			<u>(6,823)</u>
NET COSTS FOR FIRST ALLOCATION	\$		<u>843,941</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013
Based on Actual Costs for the Year Ended June 30, 2011
CONTRACTS & PURCHASING

Allocation of Costs							
	<u>Allocation Base</u>		<u>Net First Allocation</u>		<u>Other Service Departments</u>		<u>Total Net Allocation</u>
Allocation Base	(1)				(2)		
SERVICE DEPARTMENTS							
Administrative Management:							
County Administrative Office & ILA	27	\$	4,547				
Contracts & Purchasing	14		2,358				
Human Resources & Equal Opportunity Office	58		9,768				
Risk Management	2		337				
Information Technology Service Departments:							
Information Technology	177		29,810				
Printing & Graphics	19		3,200				
Records Retention	25		4,210				
Telecommunications	113		19,031				
Resource Management Service Departments:							
Architectural Services	82		13,810				
Facilities & Facilities Maintenance Projects	183		30,820				
Fleet Management	117		19,705				
Resource Management Agency	11		1,853				
Other Service Departments:							
Auditor-Controller	27		4,547				
Enterprise Resource Project	8		1,347				
Treasurer-Tax Collector	63		10,610				
Revenue Division	32		5,389				
County Counsel	17		2,863				
Total Service Departments	<u>975</u>	<u>\$</u>	<u>164,207</u>				
OPERATING DEPARTMENTS							
Board of Supervisors	18		3,032	\$	657	\$	3,689
Office of Emergency Services	15		2,526		548		3,074
Assessor	29		4,884		1,059		5,943
County Clerk/Recorder	45		7,579		1,643		9,222
Clerk of the Board	6		1,011		219		1,230
Elections	58		9,768		2,118		11,886
Emergency Communications	47		7,916		1,716		9,632
District Attorney	24		4,042		876		4,919
Child Support Services	51		8,589		1,863		10,452
Public Defender	29		4,884		1,059		5,943
Coroner	21		3,537		767		4,304
Sheriff's Correctional Division	102		17,179		3,725		20,904
Sheriff	156		26,273		5,697		31,970
Sheriff-Task Gang Force	4		674		146		820
Juvenile Hall	151		25,431		5,515		30,946
Probation	86		14,484		3,141		17,625
Agricultural Commissioner	87		14,652		3,177		17,830
Building Services	48		8,084		1,753		9,837
Planning	19		3,200		694		3,894
Redevelopment and Housing Office	136		22,905		4,967		27,872

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

CONTRACTS & PURCHASING

	Allocation Base	Net First Allocation	Other Service Departments	Total Net Allocation
OPERATING DEPARTMENTS (Continued)				
Animal Services	48	\$ 8,084	\$ 1,753	\$ 9,837
Alcohol & Drug Programs	17	2,863	621	3,484
Behavioral Health	164	27,620	5,989	33,610
Primary Health Care	244	41,094	8,911	50,005
Emergency Medical Services	23	3,874	840	4,714
Environmental Health	77	12,968	2,812	15,780
Public Guardian/Administrator	13	2,189	475	2,664
Children's Medical Services	19	3,200	694	3,894
Health	255	42,946	9,313	52,259
Military & Veterans' Services	5	842	183	1,025
Social Services	199	33,515	7,267	40,783
Area Agency on Aging	20	3,368	730	4,099
Agricultural Cooperative Extension	8	1,347	292	1,640
Parks	147	24,757	5,368	30,126
Total Operating Departments	<u>2,371</u>	<u>\$ 399,318</u>	<u>\$ 86,589</u>	<u>\$ 485,907</u>
NON-GENERAL FUND				
Public Works	271	45,641	9,897	55,538
County Library	87	14,652	3,177	17,830
Lake Nacimiento	32	5,389	1,169	6,558
Lake San Antonio	2	337	73	410
IHSSPA Administration	2	337	73	410
Office for Employment Training	1	168	37	205
Community Action Partnership	30	5,053	1,096	6,148
Water Resources Agency	195	32,841	7,121	39,963
Emergency Communication - NGEN Radio Project	19	3,200	694	3,894
Natividad Medical Center	991	166,902	36,191	203,093
General Liability Insurance (ISF)	8	1,347	292	1,640
Workmens' Compensation (ISF)	14	2,358	511	2,869
Self-Insurance Reserves (ISF)	13	2,189	475	2,664
Total Non-General Fund	<u>1,665</u>	<u>\$ 280,415</u>	<u>\$ 60,806</u>	<u>\$ 341,221</u>
Total	<u>5,011</u>	<u>\$ 843,941</u>	<u>\$ 147,395</u>	<u>\$ 827,128</u>

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, 2013

Based on Actual Costs for the Year Ended June 30, 2011
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

2010-11 ACTUAL EXPENDITURES			
Budget Unit 001-1050-8048 - HR - Employee Relations	\$	519,754	
Budget Unit 001-1050-8049 - Human Resources		1,720,774	
Budget Unit 001-1050-8050 - HR - Training		348,576	
Budget Unit 001-1050-8384 - HR - Employee Benefits		240,754	
Budget Unit 001-1080-8066 - Equal Opportunity Office		692,327	
Intra & Inter-fund Reimbursement Added Back		885,563	
Less - Non-Recoverable Liability (Acct. #6261)		<u>(10,601)</u>	\$ 4,397,148
Less - Equipment Purchased			<u>-</u> \$ 4,397,148
EXTERNAL OVERHEADS			
Building Use Allowance		29,141	
Equipment Use Allowance		2,514	
Annual Financial Audit		<u>208</u>	31,863
REVENUES RECEIVED			<u>(2,987)</u>
NET COSTS FOR FIRST ALLOCATION			<u>\$ 4,426,024</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
 HUMAN RESOURCES & EQUAL OPPORTUNITY OFFICE

Functional Analysis of Costs

	Administration/ Budgeting	Risk Management	Analysis & Support/ Employee Benefits/ Employee Relations and Personnel	Division Management	SB90/General Government/ Legislative	Training	Direct Identified	Total Department
ACTUAL EXPENDITURES								
Salaries and Wages	\$ 84,716	\$ 23,328	\$ 1,432,159	\$ 15,400	\$ 6,231	\$ 201,827	\$ 596,351	\$ 2,360,014
Employee Benefits *	35,322	9,727	597,137	6,421	2,598	84,152	248,647	984,004
Services and Supplies	-	-	1,014,052	-	-	39,078	-	1,053,131
Total Direct Costs	<u>\$ 120,039</u>	<u>\$ 33,055</u>	<u>\$ 3,043,348</u>	<u>\$ 21,821</u>	<u>\$ 8,829</u>	<u>\$ 325,058</u>	<u>\$ 844,998</u>	<u>\$ 4,397,148</u>
EXTERNAL OVERHEADS								
Building Use Allowance *	1,046	288	17,684	190	77	2,492	7,364	29,141
Equipment Use Allowance *	90	25	1,526	16	7	215	635	2,514
Annual Financial Audit	208	-	-	-	-	-	-	208
Total External Overheads	<u>\$ 1,344</u>	<u>\$ 313</u>	<u>\$ 19,210</u>	<u>\$ 207</u>	<u>\$ 84</u>	<u>\$ 2,707</u>	<u>\$ 7,999</u>	<u>\$ 31,863</u>
Total Department Costs	121,383	33,368	3,062,558	22,028	8,913	327,765	852,997	4,429,011
REVENUE RECEIVED	(682)	-	-	-	-	(2,305)	-	(2,987)
Allocate Clerical Support *	<u>(120,701)</u>	<u>1,238</u>	<u>75,974</u>	<u>817</u>	<u>331</u>	<u>10,707</u>	<u>31,636</u>	<u>-</u>
NET FUNCTIONAL COSTS	-	34,606	3,138,532	22,845	9,244	336,166	884,633	4,426,025
Eliminate Unallowable Functions	-	-	-	-	(9,244)	-	-	(9,244)
NET COSTS FOR FIRST ALLOCATION	<u>\$ -</u>	<u>\$ 34,606</u>	<u>\$ 3,138,532</u>	<u>\$ 22,845</u>	<u>\$ -</u>	<u>\$ 336,166</u>	<u>\$ 884,633</u>	<u>\$ 4,416,781</u>

* Allocated on the basis of salaries and wages.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
 HUMAN RESOURCES & EQUAL OPPORTUNITY OFFICE

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

	Number of Employees	Analysis & Support/ Employee Benefits/ Employee Relations and Personnel	Training/Direct Identified	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
Allocation Base	Allocation Base	Base #1					*	
SERVICE DEPARTMENTS								
Administrative Management:								
County Administrative Office & ILA	21.75	\$ 15,098	\$ 74,554	\$ 89,652	\$ 1,068	\$ 88,584		
Contracts & Purchasing	6.75	4,686	37,560	42,246	372	41,874		
Human Resources & Equal Opportunity Office	30.50	21,172	2,268	23,440	14,106	9,334		
Risk Management	8.00	5,553	35,201	40,754	528	40,226		
Information Technology Service Departments:								
Information Technology	86.25	59,872	6,413	66,285	4,248	62,037		
Printing & Graphics	5.00	3,471	372	3,843	240	3,603		
Records Retention	6.00	4,165	446	4,611	312	4,299		
Telecommunications	22.75	15,792	1,692	17,484	1,140	16,344		
Resource Management Service Departments:								
Architectural Services	5.25	3,644	390	4,035	288	3,747		
Facilities & Facilities Maintenance Projects	31.25	21,693	2,324	24,016	1,632	22,384		
Fleet Management	18.50	12,842	1,376	14,218	936	13,282		
Resource Management Agency	31.25	21,693	3,361	25,054	1,668	23,386		
Other Service Departments:								
Auditor-Controller	48.00	33,320	3,569	36,889	2,400	34,489		
Enterprise Resource Project	-	-	128,678	128,678	151,444	(22,766)		
Treasurer-Tax Collector	18.75	13,016	1,543	14,558	924	13,634		
Revenue Division	24.50	17,007	1,822	18,829	1,140	17,689		
County Counsel	29.00	20,131	2,156	22,287	1,404	20,883		
Total Service Departments	393.50	\$ 273,157	\$ 303,722	\$ 576,879	\$ 183,850	\$ 393,029		
OPERATING DEPARTMENTS								
Board of Supervisors	19.00	13,189	1,413	14,602	912	13,690	\$ 798	\$ 14,488
Office of Emergency Services	5.00	3,471	2,624	6,095	252	5,843	333	6,176
Assessor	51.50	35,750	4,871	40,621	2,568	38,053	2,221	40,275
County Clerk/Recorder	14.75	10,239	1,097	11,336	720	10,616	620	11,236
Clerk of the Board	4.25	2,950	6,839	9,789	240	9,549	535	10,084
Elections	9.00	6,248	669	6,917	432	6,485	378	6,863
Emergency Communications	67.00	46,510	4,982	51,491	3,312	48,179	2,816	50,995
District Attorney	118.25	82,086	8,792	90,878	5,688	85,190	4,970	90,160
Child Support Services	106.00	73,582	7,881	81,464	5,148	76,316	4,455	80,770
Public Defender	49.00	34,015	3,643	37,658	2,364	35,294	2,059	37,353
Coroner	10.25	7,115	762	7,877	360	7,517	431	7,948
Sheriff's Correctional Division	187.00	129,810	13,904	143,714	9,348	134,366	7,859	142,225
Sheriff	212.00	147,165	43,127	190,292	10,728	179,564	10,406	189,969
Sheriff-Task Gang Force	5.50	3,818	409	4,227	288	3,939	231	4,170
Juvenile Hall	160.25	111,241	11,915	123,157	8,292	114,865	6,735	121,599
Probation	136.75	94,928	10,473	105,401	6,564	98,837	5,764	104,601
Agricultural Commissioner	68.75	47,724	5,287	53,012	2,988	50,024	2,899	52,923
Produce Inspection	5.50	3,818	409	4,227	216	4,011	231	4,242

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
 HUMAN RESOURCES & EQUAL OPPORTUNITY OFFICE

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

	Number of Employees	Analysis & Support/ Employee Benefits/ Employee Relations and Personnel	Training/Direct Identified	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
OPERATING DEPARTMENTS (Continued)								
Building Services	30.25	\$ 20,999	\$ 2,249	\$ 23,248	\$ 1,920	\$ 21,328	\$ 1,271	\$ 22,599
Planning	39.75	27,593	2,956	30,549	1,908	28,641	1,671	30,311
Redevelopment and Housing Office	11.75	8,157	874	9,030	540	8,490	494	8,984
Animal Services	18.75	13,016	1,394	14,410	1,044	13,366	788	14,154
Alcohol & Drug Programs	11.25	7,809	836	8,646	960	7,686	473	8,159
Behavioral Health	245.50	170,420	18,254	188,673	12,288	176,385	10,317	186,702
Primary Health Care	196.25	136,232	14,592	150,823	9,180	141,643	8,248	149,891
Emergency Medical Services	5.00	3,471	372	3,843	372	3,471	210	3,681
Environmental Health	61.50	42,692	4,573	47,264	3,396	43,868	2,585	46,453
Public Guardian/Administrator	10.50	7,289	781	8,070	528	7,542	441	7,983
Children's Medical Services	54.25	37,659	4,034	41,693	2,664	39,029	2,280	41,308
Health	153.25	106,382	34,143	140,525	7,476	133,049	7,684	140,733
Military & Veterans' Services	4.75	3,297	353	3,650	264	3,386	200	3,586
Social Services	698.75	485,054	51,954	537,008	33,324	503,684	29,365	533,049
Area Agency on Aging	3.00	2,083	223	2,306	144	2,162	126	2,288
Agricultural Cooperative Extension	6.75	4,686	502	5,188	324	4,864	284	5,147
Parks	67.00	46,510	4,982	51,491	3,192	48,299	2,816	51,115
Total Operating Departments	2,848.00	\$ 1,977,006	\$ 272,167	\$ 2,249,173	\$ 139,944	\$ 2,109,229	\$ 122,992	\$ 2,232,222
NON-GENERAL FUND								
Public Works	110.75	76,880	8,235	85,115	5,652	79,463	4,654	84,117
County Library	94.25	65,426	7,008	72,434	4,524	67,910	3,961	71,870
Lake Nacimiento	14.50	10,066	1,078	11,144	600	10,544	609	11,153
Lake San Antonio	1.00	694	74	769	48	721	42	763
IHHS PA-Administration	4.00	2,777	297	3,074	192	2,882	168	3,050
Office for Employment Training	54.75	38,006	4,071	42,077	2,472	39,605	2,301	41,906
Community Action Partnership	1.00	694	74	769	60	709	42	751
Water Resources Agency	50.25	34,882	3,736	38,618	2,424	36,194	2,112	38,306
Natividad Medical Center	949.25	658,944	70,656	729,599	42,600	686,999	39,897	726,896
General Liability Insurance (ISF)	-	-	75,152	75,152	90,475	(15,322)	4,110	(11,213)
Workmens' Compensation (ISF)	-	-	143,289	143,289	148,670	(73,518)	7,835	(65,683)
Benefits (ISF)	-	-	365,845	365,845	264,052	101,793	20,006	121,798
Total Non-General Fund	1,279.75	\$ 888,369	\$ 679,515	\$ 1,567,883	\$ 561,769	\$ 937,978	\$ 85,737	\$ 1,023,715
Total	4,521.25	\$ 3,138,532	\$ 1,255,405	\$ 4,393,936	\$ 885,563	\$ 3,440,237	\$ 208,729	\$ 3,255,936

* 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, 2013

Based on Actual Costs for the Year Ended June 30, 2011
HUMAN RESOURCES & EQUAL OPPORTUNITY OFFICE

Allocation of Costs II - Division Management and Direct Identified

	<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					*	
SERVICE DEPARTMENTS								
Administrative Management:								
County Administrative Office & ILA	\$ 2,228,687	\$ 8,392	\$ -	\$ 8,392	\$ -	\$ 8,392		
Contracts & Purchasing	502,562	1,892	-	1,892	-	1,892		
Human Resources & Equal Opportunity Office	2,359,975	8,886	-	8,886	-	8,886		
Risk Management	598,420	2,253	-	2,253	-	2,253		
Total Service Departments	<u>\$ 5,689,643</u>	<u>\$ 21,424</u>	<u>\$ -</u>	<u>\$ 21,424</u>	<u>\$ -</u>	<u>\$ 21,424</u>		
OPERATING DEPARTMENTS								
Office of Emergency Services	<u>377,342</u>	<u>1,421</u>	<u>-</u>	<u>1,421</u>	<u>-</u>	<u>1,421</u>	<u>\$ 78</u>	<u>\$ 1,499</u>
Total Operating Departments	<u>\$ 377,342</u>	<u>\$ 1,421</u>	<u>\$ -</u>	<u>\$ 1,421</u>	<u>\$ -</u>	<u>\$ 1,421</u>	<u>\$ 78</u>	<u>\$ 1,499</u>
Total	<u>\$ 6,066,985</u>	<u>\$ 22,845</u>	<u>\$ -</u>	<u>\$ 22,845</u>	<u>\$ -</u>	<u>\$ 22,845</u>	<u>\$ 78</u>	<u>\$ 1,499</u>
Grand Total		<u>\$ 3,161,376</u>	<u>\$ 1,255,405</u>	<u>\$ 4,416,781</u>	<u>\$ 885,563</u>	<u>\$ 3,463,081</u>	<u>\$ 208,807</u>	<u>\$ 3,257,435</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, 2012

Based on Actual Costs for the Year Ended June 30, 2010
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

2010-11 ACTUAL EXPENDITURES

Budget Unit 001-1050-8051/52/53 - Risk Management & Compliance	\$	2,445		
Intra & Inter-fund Reimbursement Added Back		835,835		
Less - Non-Recoverable Liability (Acct. #6261)		<u>(2,184)</u>	\$	836,096
Less: Equipment Purchased				<u>-</u>
			\$	836,096

REVENUE RECEIVED

EXTERNAL OVERHEADS

Building Use Allowance				3,486
Equipment Use Allowance				2,387
Annual Financial Audit				<u>53</u>
NET COSTS FOR ALLOCATION			\$	<u>842,022</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2012

Based on Actual Costs for the Year Ended June 30, 2010

RISK MANAGEMENT

Allocation of Costs

	<u>Allocation Base</u>	<u>Allocation Charge</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							*	
NON-GENERAL FUND								
General Liability Insurance (ISF)	\$ 229,232	\$ 230,929	\$ -	\$ 230,929	\$ 229,232	\$ 1,697	\$ 21,944	\$ 23,641
Workmens' Compensation (ISF)	<u>606,603</u>	<u>611,094</u>	<u>-</u>	<u>611,094</u>	<u>606,603</u>	<u>4,490</u>	<u>58,070</u>	<u>62,560</u>
Total Non-General Fund	<u>\$ 835,835</u>	<u>\$ 842,022</u>	<u>\$ -</u>	<u>\$ 842,022</u>	<u>\$ 835,835</u>	<u>\$ 6,187</u>	<u>\$ 80,014</u>	<u>\$ 86,201</u>
 Total	 <u>\$ 835,835</u>	 <u>\$ 842,022</u>	 <u>\$ -</u>	 <u>\$ 842,022</u>	 <u>\$ 835,835</u>	 <u>\$ 6,187</u>	 <u>\$ 80,014</u>	 <u>\$ 86,201</u>

* 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, 2013
 Based on Actual Costs for the Year Ended June 30, 2011
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

2010-11 ACTUAL EXPENDITURES			
Budget Unit 001-1930-8137 - Information Technology	\$	315,168	
Intra & Inter-fund Reimbursement Added Back		13,526,795	
Less - Non-Recoverable Liability (Acct. #6261)		<u>(33,238)</u>	\$ 13,808,725
Less - Equipment Purchased			<u>(41,093)</u> \$ 13,767,632
EXTERNAL OVERHEADS			
Building Use Allowance		61,672	
Equipment Use Allowance		313,321	
Annual Financial Audit		<u>671</u>	375,664
REVENUES RECEIVED			
TOTAL COSTS FOR FIRST ALLOCATION			<u>\$ 14,143,296</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

INFORMATION TECHNOLOGY

Allocation of Costs

Allocation Base	Allocation Base	Total First Allocation	Direct Identified	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
		(1)				*	
SERVICE DEPARTMENTS							
Administrative Management:							
County Administrative Office & ILA	\$ 87,059	\$ 89,277	\$ -	\$ 87,059	\$ 2,218		
Contracts & Purchasing	24,644	25,272	-	24,644	628		
Human Resources & Equal Opportunity	90,739	93,050	-	90,739	2,312		
Risk Management	34,116	34,985	-	34,116	869		
Information Technology Service Departments:							
Printing & Graphics	18,842	19,322	-	18,842	480		
Records Retention	24,324	24,943	-	24,324	620		
Telecommunications	678,586	695,873	-	678,586	17,287		
Resource Management Service Departments:							
Architectural Services	21,933	22,492	-	21,933	559		
Facilities & Facilities Maintenance Projects	74,638	76,539	-	74,638	1,901		
Fleet Management	66,060	67,743	-	66,060	1,683		
Resource Management Agency	110,792	113,614	-	110,792	2,822		
Other Service Departments:							
Auditor-Controller	108,413	111,175	-	108,413	2,762		
Enterprise Resource Project	2,135	2,189	-	2,135	54		
Treasurer-Tax Collector	64,754	66,404	-	64,754	1,650		
Revenue Division	93,698	96,085	-	93,698	2,387		
County Counsel	95,564	97,999	-	95,564	2,435		
Total Service Departments	<u>\$ 1,596,297</u>	<u>\$ 1,636,963</u>	<u>\$ -</u>	<u>\$ 1,596,297</u>	<u>\$ 40,666</u>		
OPERATING DEPARTMENTS							
Board of Supervisors	50,207	51,486	-	50,207	1,279	\$ 1,827	\$ 3,106
Office of Emergency Services	53,944	55,318	-	53,944	1,374	1,963	3,337
Assessor	141,249	144,847	-	141,249	3,598	5,139	8,737
County Clerk/Recorder	135,397	138,846	-	135,397	3,449	4,926	8,375
Clerk of the Board	26,569	27,246	-	26,569	677	967	1,643
Elections	42,719	43,807	-	42,719	1,088	1,554	2,642
Emergency Communications	417,808	428,452	-	417,808	10,644	15,201	25,844
District Attorney	536,484	550,151	-	536,484	13,667	19,518	33,185
Child Support Services	299,341	306,967	-	299,341	7,626	10,891	18,516
Public Defender	152,946	156,842	-	152,946	3,896	5,564	9,461
Coroner	12,898	13,227	-	12,898	329	469	798
Sheriff's Correctional Division	528,772	542,242	-	528,772	13,471	19,238	32,708
Sheriff	1,040,562	1,067,071	-	1,040,562	26,509	37,857	64,366
Juvenile Hall	236,874	242,908	-	236,874	6,034	8,618	14,652
Probation	457,223	468,871	-	457,223	11,648	16,635	28,282
Agricultural Commissioner	205,100	210,326	-	205,100	5,225	7,462	12,687
Produce Inspection	25,612	26,264	-	25,612	652	932	1,584
Building Services	173,881	178,311	-	173,881	4,430	6,326	10,756
Planning	120,629	123,702	-	120,629	3,073	4,389	7,462
Redevelopment and Housing Office	40,702	41,738	-	40,702	1,037	1,481	2,518
Animal Services	59,206	60,714	-	59,206	1,508	2,154	3,662

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

INFORMATION SYSTEMS**Allocation of Costs**

	<u>Allocation Base</u>	<u>Total First Allocation</u>	<u>Direct Identified</u>	<u>Less Direct Charges</u>	<u>Net First Allocation</u>	<u>Service Departments</u>	<u>Total Net Allocation</u>
OPERATING DEPARTMENTS (Continued)							
Alcohol & Drug Programs	\$ 23,452	\$ 24,049	\$ -	\$ 23,452	\$ 597	\$ 853	\$ 1,451
Behavioral Health	684,471	701,908	-	684,471	17,437	24,902	42,339
Primary Health Care	394,053	404,092	-	394,053	10,039	14,336	24,375
Emergency Medical Services	30,508	31,285	-	30,508	777	1,110	1,887
Environmental Health	216,453	221,967	-	216,453	5,514	7,875	13,389
Public Guardian/Administrator	29,966	30,729	-	29,966	763	1,090	1,854
Children's Medical Services	147,205	150,955	-	147,205	3,750	5,356	9,106
Health	541,280	555,069	-	541,280	13,789	19,693	33,482
Military & Veterans' Services	27,290	27,985	-	27,290	695	993	1,688
Social Services	2,747,417	2,817,409	-	2,747,417	69,992	99,955	169,947
Agricultural Cooperative Extension	23,768	24,374	-	23,768	606	865	1,470
Parks	89,298	91,573	-	89,298	2,275	3,249	5,524
Total Operating Departments	<u>\$ 9,713,282</u>	<u>\$ 9,960,733</u>	<u>\$ -</u>	<u>\$ 9,713,282</u>	<u>\$ 247,451</u>	<u>\$ 353,385</u>	<u>\$ 600,836</u>
NON-GENERAL FUND							
Public Works	297,051	304,619	-	297,051	7,568	10,807	18,375
County Library	554,582	568,710	-	554,582	14,128	20,177	34,305
Lake Nacimiento	13,564	13,910	-	13,564	346	493	839
Lake San Antonio	3,280	3,364	-	3,280	84	119	203
Office for Employment Training	208,513	213,825	-	208,513	5,312	7,586	12,898
Water Resources Agency	158,521	162,559	-	158,521	4,038	5,767	9,806
Natividad Medical Center	1,092,188	1,120,012	-	1,092,188	27,824	39,736	67,560
LAFCO	8,199	8,408	-	8,199	209	298	507
Superior Court of CA - Mo Co	43,235	44,336	-	43,235	1,101	1,573	2,674
All Others	103,228	105,858	-	103,228	2,630	3,756	6,385
Total Non-General Fund	<u>\$ 2,482,361</u>	<u>\$ 2,545,600</u>	<u>\$ -</u>	<u>\$ 2,482,361</u>	<u>\$ 63,239</u>	<u>\$ 90,312</u>	<u>\$ 153,552</u>
Total	<u>\$ 13,791,939</u>	<u>\$ 14,143,296</u>	<u>\$ -</u>	<u>\$ 13,791,939</u>	<u>\$ 351,357</u>	<u>\$ 443,697</u>	<u>\$ 754,387</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, 2013

Based on Actual Costs for the Year Ended June 30, 2011

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

2010-11 ACTUAL EXPENDITURES		
Budget Unit 001-1930-8138 - Printing/Graphics	\$	326,751
Intra & Inter-fund Reimbursement Added Back		<u>435,602</u>
	\$	762,352
EXTERNAL OVERHEADS		
Building Use Allowance		2,156
Equipment Use Allowance		65,378
Annual Financial Audit		<u>37</u>
		<u>67,571</u>
TOTAL COSTS FOR FIRST ALLOCATION	\$	<u>829,924</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

PRINTING & GRAPHICS**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 & ILA	\$ 6,203	\$ 11,398	\$ 6,203	\$ 5,196		
Contracts & Purchasing	276	507	276	231		
Human Resources & Equal Opportunity Office	1,286	2,364	1,286	1,077		
Risk Management	203	374	203	170		
Information Technology Service Departments:						
Information Technology	1,639	3,011	1,639	1,373		
Records Retention	202	370	202	169		
Telecommunications	324	595	324	271		
Resource Management Service Departments:						
Architectural Services	716	1,315	716	600		
Facilities & Facilities Maintenance Projects	1,904	3,499	1,904	1,595		
Fleet Management	355	653	355	297		
Resource Management Agency	5,400	9,923	5,400	4,523		
Other Service Departments:						
Auditor-Controller	4,866	8,943	4,866	4,077		
Treasurer-Tax Collector	10,295	18,920	10,295	8,624		
Revenue Division	2,634	4,841	2,634	2,207		
County Counsel	422	775	422	353		
Total Service Departments	<u>\$ 36,724</u>	<u>\$ 67,488</u>	<u>\$ 36,724</u>	<u>\$ 30,764</u>		
OPERATING DEPARTMENTS						
Board of Supervisors	1,003	1,843	1,003	840	\$ 50	\$ 890
Grand Jury	2,473	4,544	2,473	2,072	123	2,195
Office of Emergency Services	2,615	4,806	2,615	2,191	130	2,321
Assessor	6,617	12,161	6,617	5,543	330	5,873
County Clerk/Recorder	6,160	11,320	6,160	5,160	307	5,467
Assessment Appeals Board	849	1,561	849	712	42	754
Clerk of the Board	948	1,741	948	794	47	841
Elections	2,793	5,132	2,793	2,339	139	2,479
Emergency Communications	1,278	2,348	1,278	1,070	64	1,134
District Attorney	17,995	33,069	17,995	15,074	897	15,971
Child Support Services	16,728	30,742	16,728	14,013	834	14,847
Public Defender	1,429	2,625	1,429	1,197	71	1,268
Sheriff's Correctional Division	991	1,821	991	830	49	880
Sheriff	19,263	35,399	19,263	16,136	960	17,096
Juvenile Hall	3,510	6,451	3,510	2,940	175	3,115
Probation	6,276	11,533	6,276	5,257	313	5,570
Agricultural Commissioner	23,243	42,713	23,243	19,470	1,159	20,629
Produce Inspection	261	480	261	219	13	232
Building Services	2,665	4,898	2,665	2,233	133	2,365
Planning	7,799	14,332	7,799	6,533	389	6,922
Redevelopment and Housing Office	650	1,194	650	544	32	577
Animal Services	3,107	5,709	3,107	2,602	155	2,757

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

PRINTING & GRAPHICS

	Allocation of Costs					
	Allocation Base	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
OPERATING DEPARTMENTS (Continued)						
Alcohol & Drug Programs	\$ 30	\$ 55	\$ 30	\$ 25	\$ 1	\$ 27
Behavioral Health	9,379	17,236	9,379	7,857	468	8,324
Primary Health Care	6,408	11,775	6,408	5,368	319	5,687
Emergency Medical Services	7,339	13,486	7,339	6,148	366	6,513
Environmental Health	19,949	36,660	19,949	16,711	994	17,706
Public Guardian/Administrator	2,493	4,582	2,493	2,088	124	2,213
Children's Medical Services	2,195	4,033	2,195	1,838	109	1,948
Health	27,125	49,847	27,125	22,722	1,352	24,074
Military & Veterans' Services	878	1,614	878	736	44	780
Social Services	150,124	275,881	150,124	125,757	7,483	133,240
Parks	15,199	27,932	15,199	12,732	758	13,490
Total Operating Departments	<u>\$ 369,771</u>	<u>\$ 679,524</u>	<u>\$ 369,771</u>	<u>\$ 309,753</u>	<u>\$ 18,431</u>	<u>\$ 328,184</u>
NON-GENERAL FUND						
Public Works	3,311	6,084	3,311	2,773	165	2,938
County Library	8,226	15,116	8,226	6,891	410	7,301
Lake Nacimiento	1,720	3,161	1,720	1,441	86	1,527
Office for Employment Training	6,322	11,618	6,322	5,296	315	5,611
Water Resources Agency	1,298	2,385	1,298	1,087	65	1,152
Natividad Medical Center	8,230	15,125	8,230	6,894	410	7,305
All Others	16,011	29,423	16,011	13,412	798	14,210
Total Non-General Fund	<u>\$ 45,118</u>	<u>\$ 82,912</u>	<u>\$ 45,118</u>	<u>\$ 37,795</u>	<u>\$ 2,249</u>	<u>\$ 40,043</u>
Total	<u>\$ 451,613</u>	<u>\$ 829,924</u>	<u>\$ 451,613</u>	<u>\$ 378,311</u>	<u>\$ 20,680</u>	<u>\$ 368,227</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, 2013

Based on Actual Costs for the Year Ended June 30, 2011
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

2010-11 ACTUAL EXPENDITURES

Budget Unit 001-1930-8139 - Records Retention Center	\$	545,636	
Less - Non-Recoverable Liability (Acct. #6261)		<u>(2,550)</u>	\$ 543,086

EXTERNAL OVERHEADS

Building Use Allowance		755	
Equipment Use Allowance		840	
Annual Financial Audit		<u>26</u>	1,621

REVENUES RECEIVED

(26,522)

NET COSTS FOR FIRST ALLOCATION

\$ 518,185

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

RECORDS RETENTION CENTER

	Allocation of Costs					Total Net Allocation
	Allocation Base (1)	First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments (2)	
Allocation Base	(1)				(2)	
SERVICE DEPARTMENTS						
Administrative Management:						
County Administrative Office	92	\$ 2,204	\$ -	\$ 2,204		
Contracts & Purchasing	260	6,227	-	6,227		
Human Resources & Equal Opportunity Office	86	2,060	-	2,060		
Risk Management	454	10,874	-	10,874		
Information Technology Service Departments:						
Printing & Graphics	33	790	-	790		
Records Retention	6	144	-	144		
Resource Management Service Departments:						
Facilities & Facilities Maintenance Projects	116	2,778	-	2,778		
Fleet Management	77	1,844	-	1,844		
Other Service Departments:						
Auditor-Controller	451	10,802	-	10,802		
Enterprise Resource Projects	280	6,706	-	6,706		
County Counsel	703	16,838	-	16,838		
Total Service Departments	2,558	\$ 61,267	\$ -	\$ 61,267		
OPERATING DEPARTMENTS						
Board of Supervisors	373	8,934	-	8,934	\$ 608	\$ 9,541
Assessor	731	17,508	-	17,508	1,191	18,699
Elections	1,137	27,233	-	27,233	1,852	29,085
District Attorney	518	12,407	-	12,407	844	13,251
Public Defender	1,791	42,897	-	42,897	2,917	45,814
Juvenile Hall	192	4,599	-	4,599	313	4,911
Probation	1,091	26,131	-	26,131	1,777	27,908
Building Services	3,879	92,916	-	92,916	6,319	99,236
Planning	1,663	39,821	-	39,821	2,708	42,530
Redevelopment and Housing Office	11	263	-	263	18	281
Animal Services	53	1,269	-	1,269	86	1,356
Primary Health Care	1,034	24,766	-	24,766	1,684	26,450
Environmental Health	55	1,317	-	1,317	90	1,407
Children's Medical Services	261	6,251	-	6,251	425	6,676
Health	1,197	28,670	-	28,670	1,950	30,620
Military & Veterans' Services	2	48	-	48	3	51
Social Services	157	3,760	-	3,760	256	4,016
Parks	193	4,623	-	4,623	314	4,937
Total Operating Departments	14,338	\$ 343,413	\$ -	\$ 343,413	\$ 23,356	\$ 366,769
NON-GENERAL FUND						
Public Works	2,237	53,579	-	53,579	3,644	57,223
County Library	63	1,509	-	1,509	103	1,612
Water Resources Agency	99	2,371	-	2,371	161	2,532
Natividad Medical Center	2,340	56,046	-	56,046	3,812	59,858
Total Non-General Fund	4,739	\$ 113,505	\$ -	\$ 113,505	\$ 7,720	\$ 121,225
Total	21,635	\$ 518,185	\$ -	\$ 518,185	\$ 31,076	\$ 487,994

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, 2013
 Based on Actual Costs for the Year Ended June 30, 2011
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

2010-11 ACTUAL EXPENDITURES	
Budget Unit 001-1930-8140 - Telecommunications	\$ 1,173,732
Intra & Inter-fund Reimbursement Added Back	4,358,337
Less - Non-Recoverable Liability (Acct. #6261)	<u>(9,632)</u>
Less: Equipment Purchased	<u>(92,755)</u>
TOTAL DIRECT COSTS	<u>\$ 5,429,683</u>

Functional Analysis of Costs

	<u>Department Administration</u>	<u>Telephone Services</u>	<u>Radio Maintenance</u>	<u>Information Technology</u>	<u>Records Retention Center</u>	<u>Total Department</u>
ACTUAL EXPENDITURES						
Salaries and Wages	\$ 572,820	\$ 1,003,020	\$ 216,494	\$ 38,714	\$ -	\$ 1,831,048
Employee Benefits *	247,705	433,736	93,618	16,741	-	791,801
Services and Supplies	<u>1,401,324</u>	<u>783,598</u>	<u>612,418</u>	<u>(97)</u>	<u>9,590</u>	<u>2,806,834</u>
Total Direct Costs	<u>\$ 2,221,849</u>	<u>\$ 2,220,355</u>	<u>\$ 922,530</u>	<u>\$ 55,358</u>	<u>\$ 9,590</u>	<u>\$ 5,429,683</u>
EXTERNAL OVERHEADS						
Building Use Allowance *	39,015	-	-	-	-	39,015
Equipment Use Allowance	193,950	191,478	79,557	-	-	464,985
Annual Financial Audit *	<u>258</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>258</u>
Total External Overheads	<u>\$ 233,223</u>	<u>\$ 191,478</u>	<u>\$ 79,557</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 504,258</u>
Total Functional Costs	2,455,072	2,411,833	1,002,087	55,358	9,590	5,933,940
REVENUE RECEIVED						
Allocate Department Administration*	<u>(2,455,072)</u>	<u>1,957,107</u>	<u>422,426</u>	<u>75,539</u>	<u>-</u>	<u>0</u>
TOTAL COSTS FOR FIRST ALLOCATION	<u>\$ -</u>	<u>\$ 4,368,940</u>	<u>\$ 1,424,513</u>	<u>\$ 130,897</u>	<u>\$ 9,590</u>	<u>\$ 5,933,940</u>

* Allocated on the basis of salaries and wages.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

TELECOMMUNICATIONS

Allocation of Costs I - Telephone Services

Allocation Base	Allocation Base	Telephone Services	Direct Identified	Total First Allocation	Less: Direct Charges	Net First Allocation	Service Departments	Total Net Allocation
	(1)						*	
SERVICE DEPARTMENTS								
Administrative Management:								
County Administrative Office	\$ 34,597	\$ 38,159	\$ -	\$ 38,159	\$ 34,597	\$ 3,562		
Contracts & Purchasing	8,200	9,045	-	9,045	8,200	844		
Human Resources & Equal Opportunity Office	24,872	27,434	-	27,434	24,872	2,561		
Risk Management	11,517	12,703	-	12,703	11,517	1,186		
Information Technology Service Departments:								
Information Technology	-	-	130,897	130,897	-	130,897		
Printing & Graphics	5,015	5,532	-	5,532	5,015	516		
Records Retention	23,432	25,845	9,590	35,435	23,432	12,003		
Resource Management Service Departments:								
Architectural Services	13,092	14,440	-	14,440	13,092	1,348		
Facilities & Facilities Maintenance Projects	23,312	25,712	-	25,712	23,312	2,400		
Fleet Management	7,835	8,642	-	8,642	7,835	807		
Resource Management Agency	31,713	34,979	-	34,979	31,713	3,266		
Other Service Departments:								
Auditor-Controller	47,576	52,475	-	52,475	47,576	4,899		
Enterprise Resource Project	8,110	8,945	-	8,945	8,110	835		
Treasurer-Tax Collector	25,202	27,797	-	27,797	25,202	2,595		
Revenue Division	41,937	46,255	-	46,255	41,937	4,318		
County Counsel	34,169	37,688	-	37,688	34,169	3,518		
Total Service Departments	\$ 340,580	\$ 375,650	\$ 140,487	\$ 516,137	\$ 340,580	\$ 175,557		
OPERATING DEPARTMENTS								
Board of Supervisors	23,912	26,374	-	26,374	23,912	2,462	\$ 1,992	\$ 4,454
Office of Emergency Services	29,154	32,156	-	32,156	29,154	3,002	2,429	5,431
Assessor	54,896	60,549	-	60,549	54,896	5,653	4,573	10,226
County Clerk/Recorder	21,189	23,371	-	23,371	21,189	2,182	1,765	3,947
Clerk of the Board	6,941	7,656	-	7,656	6,941	715	578	1,293
Elections	32,518	35,866	-	35,866	32,518	3,348	2,709	6,057
Emergency Communications	37,404	41,255	-	41,255	37,404	3,851	3,116	6,968
District Attorney	150,195	165,661	-	165,661	150,195	15,466	12,513	27,979
Child Support Services	118,099	130,260	-	130,260	118,099	12,161	9,839	22,000
Public Defender	50,041	55,194	-	55,194	50,041	5,153	4,169	9,322
Sheriff's Correctional Division	65,963	72,756	-	72,756	65,963	6,792	5,496	12,288
Sheriff	182,081	200,830	-	200,830	182,081	18,749	15,170	33,918
Juvenile Hall	54,840	60,487	-	60,487	54,840	5,647	4,569	10,216
Probation	147,791	163,009	-	163,009	147,791	15,218	12,313	27,531
Agricultural Commissioner	61,902	68,276	-	68,276	61,902	6,374	5,157	11,531
Building Services	48,879	53,912	-	53,912	48,879	5,033	4,072	9,105
Planning	50,440	55,634	-	55,634	50,440	5,194	4,202	9,396
Redevelopment and Housing Office	11,826	13,043	-	13,043	11,826	1,218	985	2,203
Animal Services	17,426	19,221	-	19,221	17,426	1,794	1,452	3,246
Alcohol & Drug Programs	13,019	14,360	-	14,360	13,019	1,341	1,085	2,425
Behavioral Health	223,329	246,325	-	246,325	223,329	22,996	18,606	41,602

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

TELECOMMUNICATIONS

Allocation of Costs I - Telephone Services

	<u>Allocation Base</u>	<u>Telephone Services</u>	<u>Direct Identified</u>	<u>Total First Allocation</u>	<u>Less Direct Charges</u>	<u>Net First Allocation</u>	<u>Service Departments</u>	<u>Total Net Allocation</u>
OPERATING DEPARTMENTS (Continued)								
Primary Health Care	\$ 181,104	\$ 199,753	\$ -	\$ 199,753	\$ 181,104	\$ 18,648	\$ 15,088	\$ 33,736
Emergency Medical Services	4,441	4,898	-	4,898	4,441	457	370	827
Environmental Health	67,872	74,861	-	74,861	67,872	6,989	5,655	12,643
Public Guardian/Administrator	8,285	9,138	-	9,138	8,285	853	690	1,543
Children's Medical Services	38,008	41,922	-	41,922	38,008	3,914	3,167	7,080
Health	155,256	171,243	-	171,243	155,256	15,987	12,935	28,921
Military & Veterans' Services	6,937	7,652	-	7,652	6,937	714	578	1,292
Social Services	843,967	930,870	-	930,870	843,967	86,903	70,313	157,216
Agricultural Cooperative Extension	18,304	20,189	-	20,189	18,304	1,885	1,525	3,410
Parks	18,139	20,007	-	20,007	18,139	1,868	1,511	3,379
Total Operating Departments	<u>\$ 2,744,159</u>	<u>\$ 3,026,725</u>	<u>\$ -</u>	<u>\$ 3,026,725</u>	<u>\$ 2,744,159</u>	<u>\$ 282,566</u>	<u>\$ 228,621</u>	<u>\$ 511,188</u>
NON-GENERAL FUND								
Public Works	59,267	65,370	-	65,370	59,267	6,103	4,938	11,040
County Library	31,997	35,291	-	35,291	31,997	3,295	2,666	5,960
Office for Employment Training	104,040	114,752	-	114,752	104,040	10,713	8,668	19,381
Water Resources Agency	42,856	47,268	-	47,268	42,856	4,413	3,570	7,983
Natividad Medical Center	638,170	703,883	-	703,883	638,170	65,712	53,167	118,880
Total Non-General Fund	<u>\$ 876,329</u>	<u>\$ 966,565</u>	<u>\$ -</u>	<u>\$ 966,565</u>	<u>\$ 876,329</u>	<u>\$ 90,236</u>	<u>\$ 73,009</u>	<u>\$ 163,244</u>
Total	<u>\$ 3,961,068</u>	<u>\$ 4,368,940</u>	<u>\$ 140,487</u>	<u>\$ 4,509,427</u>	<u>\$ 3,961,068</u>	<u>\$ 548,359</u>	<u>\$ 301,630</u>	<u>\$ 674,432</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, 2013

Based on Actual Costs for the Year Ended June 30, 2011

TELECOMMUNICATIONS

Allocation of Costs II - Radio Maintenance

Allocation Base	Allocation Base	Radio Maintenance	Direct Identified	Total First Allocation	Less Direct Charges	Net First Allocation	Service Departments *	Total Net Allocation
	(1)							
SERVICE DEPARTMENTS								
Resource Management Service Departments:								
Facilities & Facilities Maintenance Projects	\$ 40	\$ 86	\$ -	\$ 86	\$ 40	\$ 46		
Total Service Departments	<u>\$ 40</u>	<u>\$ 86</u>	<u>\$ -</u>	<u>\$ 86</u>	<u>\$ 40</u>	<u>\$ 46</u>		
OPERATING DEPARTMENTS								
Board of Supervisors	1,826	3,917	-	3,917	1,826	2,091	\$ 296	\$ 2,387
Office of Emergency Services	2,066	4,431	-	4,431	2,066	2,366	335	2,700
Emergency Communications	50,834	109,051	-	109,051	50,834	58,218	8,237	66,455
District Attorney	10,464	22,448	-	22,448	10,464	11,984	1,696	13,680
Coroner	14,044	30,128	-	30,128	14,044	16,084	2,276	18,360
Sheriff's Correctional Division	5,697	12,223	-	12,223	5,697	6,525	923	7,448
Sheriff	142,738	306,212	-	306,212	142,738	163,474	23,129	186,603
Sheriff-Task Gang Force	1,272	2,729	-	2,729	1,272	1,457	206	1,663
Probation	5,000	10,727	-	10,727	5,000	5,726	810	6,537
Animal Services	5,018	10,765	-	10,765	5,018	5,747	813	6,560
Emergency Medical Services	8,975	19,253	-	19,253	8,975	10,278	1,454	11,733
Health	5,648	12,117	-	12,117	5,648	6,469	915	7,384
Parks	18,665	40,041	-	40,041	18,665	21,376	3,024	24,400
Total Operating Departments	<u>\$ 272,246</u>	<u>\$ 584,041</u>	<u>\$ -</u>	<u>\$ 584,041</u>	<u>\$ 272,246</u>	<u>\$ 311,795</u>	<u>\$ 44,115</u>	<u>\$ 355,910</u>
NON-GENERAL FUND								
Public Works	19,314	41,433	-	41,433	19,314	22,120	3,130	25,249
Water Resources Agency	21,778	46,720	-	46,720	21,778	24,942	3,529	28,471
Emergency Communication - NGEN Radio Project	79,387	170,305	-	170,305	79,387	90,919	12,864	103,783
Natividad Medical Center	4,504	9,662	-	9,662	4,504	5,158	730	5,888
All Others	266,757	572,265	-	572,265	266,757	305,508	43,226	348,734
Total Non-General Fund	<u>\$ 391,740</u>	<u>\$ 840,386</u>	<u>\$ -</u>	<u>\$ 840,386</u>	<u>\$ 391,740</u>	<u>\$ 448,646</u>	<u>\$ 63,478</u>	<u>\$ 512,124</u>
Total	<u>\$ 664,026</u>	<u>\$ 1,424,513</u>	<u>\$ -</u>	<u>\$ 1,424,513</u>	<u>\$ 664,026</u>	<u>\$ 760,487</u>	<u>\$ 107,593</u>	<u>\$ 868,034</u>
Grand Total	<u>\$ 4,625,094</u>	<u>\$ 5,793,453</u>	<u>\$ 140,487</u>	<u>\$ 5,933,940</u>	<u>\$ 4,625,094</u>	<u>\$ 1,308,846</u>	<u>\$ 409,223</u>	<u>\$ 1,542,466</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, 2013

Based on Actual Costs for the Year Ended June 30, 2011

ARCHITECTURAL SERVICES

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

2010-11 ACTUAL EXPENDITURES

Budget Unit 001-3000-8173 - Architectural Services	\$	27,784	
Budget Unit 402-3000-8174 - Capital Projects Fund (010)		825,308	
Budget Unit 404-3000-8174 - Facility Master Plan Implement (030)		2,514,500	
Intra & Inter-fund Reimbursement Added Back		1,107,241	
Less - Non-Recoverable Liability (Acct. #6261)		<u>(2,360)</u>	\$ 4,472,473
Less - Transferred to External Overhead (Buildings)			<u>(4,237,631)</u> \$ 234,842

EXTERNAL OVERHEADS

Building Use Allowance		2,535	
Annual Financial Audit		<u>172</u>	2,707

REVENUES RECEIVED

			<u>-</u>
TOTAL FUNCTIONAL COSTS			<u>\$ 237,549</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

ARCHITECTURAL SERVICES

Allowable Costs of County Buildings

County Owned Buildings		Allocation Base	Square Feet Allocated	First Allocation per		
				Building	Net First Allocation	Square Foot
4680A	Old Courthouse - East Wing	\$ 32,250	22,272	\$ 32,351	\$ 1,750	\$ 0.078555
4690A	Old Courthouse - West Wing	32,250	50,526	32,479	1,756	0.034764
4685	New Courthouse - North Wing	2,876,589	98,752	2,877,036	155,593	1.575595
4640	MGC New Administration Building	67,923	130,805	68,515	3,705	0.028327
4380A	Old Jail - 142 West Alisal Street	134,441	(1)	134,441	7,271	N/A
5270	Parking Structure - W Alisal & Cayuga Sts.	1,368	(1)	-	-	N/A
0003	Juvenile Justice Complex - Temporary number	12,363	(1)	12,363	669	N/A
5005	Probation - Youth Center	49,667	(1)	49,667	2,686	N/A
4132	New Health Center, Administration	114,481	47,600	114,481	6,191	0.130068
3002	Behavioral Health - 12th Street	55,945	23,259	55,945	3,026	0.130083
4450A	Ag Commissioner - Salinas	620,404	(1)	620,404	33,552	N/A
2620	Ag Commissioner - King City	64,725	(1)	64,725	3,500	N/A
3100	Monterey Courthouse - Annex	3,714	24,210	3,714	201	0.008297
4430	Probation Headquarters	5,502	(1)	5,502	298	N/A
4355	Sheriff - New Jail	1,872	(1)	1,872	101	N/A
4355A	Adult Detention Center (New Jail Expansion)	30,360	(1)	30,360	1,642	N/A
4940	Fleet Management - Building A - ECBG	124,526	(1)	124,526	6,734	N/A
5605	Social Services - 1281 Broadway	89	(1)	89	5	N/A
8840	San Lucas Library Renovation - 54692 Teresa St.	9,161	(1)	9,161	495	N/A
TOTAL COUNTY OWNED BUILDING ALLOWABLE COSTS		<u>\$ 4,237,631</u>		<u>\$ 4,237,631</u>	<u>\$ 229,176</u>	

Notes: (1) Single use occupancy.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

ARCHITECTURAL SERVICES

Allocation of Costs

	<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>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 & ILA									
	Salinas	4640	11,530	0.028327	\$ 327	\$ 327	\$ -	\$ 327	
Contracts & Purchasing									
	Salinas	4640	725	0.028327	21	21	-	21	
Human Resources & Equal Opportunity Office									
	Salinas	4640	4,071	0.028327	115				
	Salinas	4640	850	0.028327	24	139	-	139	
Risk Management									
	Salinas	4640	601	0.028327	17	17	-	17	
Information Technology Service Departments:									
Information Technology									
	Salinas	4640	2,949	0.028327	84	84	-	84	
Records Retention									
	Salinas	4640			-	-	5	5	
Telecommunications									
	Salinas	4640	125	0.028327	4	4	-	4	
Resource Management Service Departments:									
Architectural Services									
	Salinas	4640	437	0.028327	12	12	-	12	
Facilities & Facilities Maintenance Projects									
	Monterey	3100	2,522	0.008297	21				
	Salinas	4640	2,332	0.028327	66	87	7,726	7,813	
Fleet Management									
	Salinas	4940	(1)	N/A	6,734	6,734	-	6,734	
Resource Management Agency									
	Salinas	4640	3,981	0.028327	113	113	-	113	
Other Service Departments:									
Auditor-Controller									
	Salinas	4640	10,849	0.028327	307	307	-	307	
Treasurer-Tax Collector									
	Salinas	4640	10,256	0.028327	291	291	-	291	
Revenue Division									
	Salinas	4640	2,233	0.028327	63	63	-	63	
County Counsel									
	Salinas	4640	13,910	0.028327	394	394	-	394	
Total Service Departments					<u>\$ 8,592</u>	<u>\$ 8,592</u>	<u>\$ 7,732</u>	<u>\$ 16,324</u>	
OPERATING DEPARTMENTS									
Board of Supervisors									
	Salinas	4640	10,951	0.028327	310	310	-	310	\$ 75 \$ 386
Assessor									
	Salinas	4640	10,091	0.028327	286	286	-	286	69 355
County Clerk/Recorder									
	Salinas	4640	5,962	0.028327	169	169	-	169	41 210

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

ARCHITECTURAL SERVICES

Allocation of Costs

	Building Number	Square Feet Occupied	Cost per Square Foot	Cost per Location	Total First Allocation	Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation	
OPERATING DEPARTMENTS (Continued):										
Sheriff's Correctional Division										
	Salinas	4355A	(1)	N/A	\$ 1,642	\$ 1,642	\$ -	\$ 1,642	\$ 399	\$ 2,041
Sheriff										
	Salinas	4355	(1)	N/A	101					
	Salinas	4685	4,537	1.575595	7,149	7,250	-	7,250	1,761	9,011
Juvenile Hall										
	Salinas	0003	(1)	N/A	669					
	Salinas	5005	(1)	N/A	2,686	3,355	-	3,355	815	4,169
Probation										
	Monterey	3100	4,652	0.008297	39					
	Salinas	4430	(1)	N/A	298	336	-	336	82	418
Agricultural Commissioner										
	King City	2620	(1)	N/A	3,500					
	Salinas	4450A	(1)	N/A	33,552	37,052	-	37,052	8,997	46,050
Building Services										
	Salinas	4640	13,047	0.028327	370	370	-	370	90	459
Planning										
	Salinas	4640	13,405	0.028327	380	380	-	380	92	472
Redevelopment and Housing Office										
	Salinas	4640	1,255	0.028327	36	36	-	36	9	44
Alcohol & Drug Programs										
	Monterey	3100	2,400	0.008297	20	20	-	20	5	25
Behavioral Health										
	Marina	3002	23,259	0.130083	3,026					
	Monterey	3100	2,597	0.008297	22					
	Salinas	4132	6,283	0.130068	817	3,864	-	3,864	938	4,803
Environmental Health										
	Monterey	3100	1,343	0.008297	11					
	Salinas	4132	10,377	0.130068	1,350	1,361	-	1,361	330	1,691
Health										
	Monterey	3100	10,696	0.008297	89					
	Salinas	4132	30,940	0.130068	4,024	4,113	-	4,113	999	5,112
Social Services										
	Seaside	5605	10,888	N/A	5	5	-	5	1	6
Total Operating Departments					<u>\$ 60,548</u>	<u>\$ 60,548</u>	<u>\$ -</u>	<u>\$ 60,548</u>	<u>\$ 14,703</u>	<u>\$ 75,251</u>
NON-GENERAL FUND										
Public Works										
	Salinas	4640	11,245	0.028327	319	319	132	450	77	528
County Library										
	San Lucas	8840	(1)	N/A	495	495	-	495	120	615
Natividad Medical Center										
	Salinas				-	-	510	510	-	510
Superior Court of CA - Mo Co										
	Salinas	4685	94,215	1.575595	148,444	148,444	-	148,444	36,046	184,491

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

ARCHITECTURAL SERVICES

Allocation of Costs

	<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>Direct Charges</u>	<u>Net First Allocation</u>	<u>Other Service Departments</u>	<u>Total Net Allocation</u>	
NON-GENERAL FUND (Continued)										
All Others (Not Occupied)										
	Salinas	4380A	(1)	N/A	\$ 7,271					
	Salinas	4680A	22,272	0.078555	1,750					
	Salinas	4690A	50,526	0.034764	1,757	\$ 10,778	\$ -	\$ 10,778	\$ 2,617	
	Total Non-General Fund				<u>\$ 160,036</u>	<u>\$ 160,036</u>	<u>\$ 641</u>	<u>\$ 160,677</u>	<u>\$ 38,861</u>	<u>\$ 199,538</u>
Total					<u>\$ 229,176</u>	<u>\$ 229,176</u>	<u>\$ 8,373</u>	<u>\$ 237,549</u>	<u>\$ 53,564</u>	<u>\$ 274,789</u>

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, 2013

Based on Actual Costs for the Year Ended June 30, 2011
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

2010-11 ACTUAL EXPENDITURES

Budget Unit 001-3000-8176/77778/81/82/83 - Facilities Management	\$	6,089,491	
Budget Unit 401-3000-8184 - Facilities Maintenance Projects		1,337,871	
Intra & Inter-fund Reimbursement Added Back		818,176	
Less - Non-Recoverable Liability (Acct. #6261)		<u>(17,091)</u>	\$ 8,228,446

EXTERNAL OVERHEADS

Building Use Allowance		32,539	
Equipment Use Allowance		2,665	
Annual Financial Audit		<u>459</u>	35,663

REVENUES RECEIVED

			<u>(350)</u>
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TOTAL FUNCTIONAL COSTS **\$ 8,263,759**

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
FACILITIES & FACILITIES PROJECTS MANAGEMENT

Functional Analysis

	Department Admin	Maintenance	Facilities Projects Maintenance	Groundskeeping	Courier Charges	Mail Charges	Total Department
ACTUAL EXPENDITURES							
Salaries and Wages	\$ 172,813	\$ 810,757	\$ 209,290	\$ 273,758	\$ 190,288	\$ 65,988	\$ 1,722,894
Employee Benefits	94,295	442,387	114,199	149,375	103,830	36,006	940,091
Services and Supplies	-	3,945,282	1,389,645	64,429	81,395	84,710	5,565,461
Total Direct Costs	<u>\$ 267,108</u>	<u>\$ 5,198,425</u>	<u>\$ 1,713,134</u>	<u>\$ 487,562</u>	<u>\$ 375,512</u>	<u>\$ 186,704</u>	<u>\$ 8,228,446</u>
EXTERNAL OVERHEADS							
Building Use Allowance	32,539	-	-	-	-	-	32,539
Equipment Use Allowance	2,665	-	-	-	-	-	2,665
Annual Financial Audit	459	-	-	-	-	-	459
Total External Overheads	<u>\$ 35,663</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,663</u>
REVENUES	(350)	-	-	-	-	-	(350)
Total Functional Costs	302,421	5,198,425	1,713,134	487,562	375,512	186,704	8,263,759
Allocate Department Administration *	<u>(302,421)</u>	<u>158,179</u>	<u>40,833</u>	<u>53,410</u>	<u>37,125</u>	<u>12,874</u>	<u>-</u>
NET COSTS FOR FIRST ALLOCATION	<u>\$ -</u>	<u>\$ 5,356,604</u>	<u>\$ 1,753,967</u>	<u>\$ 540,972</u>	<u>\$ 412,638</u>	<u>\$ 199,579</u>	<u>\$ 8,263,759</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
FACILITIES & FACILITIES PROJECTS MANAGEMENT

Allowable Costs of County Buildings

<u>Building Numbers and Names</u>		Facilities Projects		Total First Allocation	Square Feet Allocated	-----First Allocation per-----	
		Maintenance	Management			Building	Square Foot
<u>County Owned Buildings:</u>							
1100-000	County Library - Big Sur	\$ 1,435	\$ -	\$ 1,435	816	\$ 1,879	\$ 2.302684
1300-436	Parks - San Antonio Lake SS (43 Bldgs.)	-	5,584	5,584	(1)	7,311	N/A
1400-000	Facilities (CW and HF Lanes)	2,363	-	2,363	(1)	3,094	N/A
1700-250	Other - Child & Family Resource Center	1,910	-	1,910	5,000	2,501	0.500125
1800-260	County Library - Castroville	72,875	-	72,875	12,850	95,410	7.424929
2300-375	County Library - Greenfield	20,025	-	20,025	7,489	26,218	3.500838
2310-162	Public Works - Greenfield Yard (Office)	3,144	-	3,144	620	4,116	6.638162
2600-440	Parks - San Lorenzo Park (30 Bldgs.)	182	-	182	37,808	238	0.006296
2610-300	Various - King City Courthouse	106,215	-	106,215	12,497	139,060	11.127451
2620-151	Ag Commissioner - King City Office	7,578	-	7,578	1,680	9,922	5.905901
2622-000	Ag Commissioner - KC Shop & Material Storage	216	-	216	4,296	283	0.065763
2624-000	Public Works - King City Yard (Office)	161	-	161	310	211	0.679616
2630-000	Facilities Management - 625 Division St., KC	474	-	474	(1)	621	N/A
2640-000	Sheriff - Gun Range (19 ac.) Bitterwater Road, KC	258	-	258	(1)	338	N/A
3005-460C	District Attorney Investigation - Modular General Office	23,313	-	23,313	1,200	30,522	25.434848
3010-460	Various - DSES/Planning/Building Services/BOS - Dist. 4	60,242	2,397	62,639	13,300	82,009	6.166104
3015-465	Administration - FOR A Prop. (Leased to Ord Market)	81	-	81	4,700	107	0.022677
3050-000	Public Works - Facilities (154 ac. Habitat)	1,250	-	1,250	(1)	1,636	N/A
3060-320	Superior Court - Marina Courthouse	78,701	-	78,701	14,367	103,038	7.171829
3100-210	Various - Monterey Courthouse Annex	18,464	191,437	209,901	24,210	274,808	11.351023
3105-200	Various - Monterey Courthouse	565,460	4,700	570,160	57,291	746,470	13.029439
3110-290	Superior Court - Parking Structure - Monterey Courthouse	143	-	143	34,200	188	0.005491
3130-427	Telecommunications - Huckleberry Hill (Tower)	2,883	-	2,883	125	3,775	30.197168
4000-420	DSES - FS	6,975	-	6,975	5,520	9,132	1.654367
4100-044	Public Defender - Modular #4 General Office	31,818	-	31,818	8,650	41,657	4.815836
4110-164	Public Works - San Miguel Canyon Road Yard	884	-	884	4,235	1,157	0.273129
4120-130	Vacant - Former Printing Services Office	7,568	-	7,568	5,446	9,908	1.819256
4130-060	Various - Health Administration	19,368	-	19,368	25,454	25,357	0.996178
4135-060	Various - Health Administration	414	-	414	14,631	542	0.037053
4150-070	Emergency Communication/OES - Shared Building	33,888	-	33,888	16,396	44,368	2.706002
4160-000	Facilities (2.5 ac. Leased to V.V.M.C.)	47	-	47	(1)	61	N/A
4205-080A	Natividad Medical Center - Bldg. 700 Star Program/RRC & NMC Storage	1,088	770	1,858	58,719	2,433	0.041427
4210-080B	Records Retention Center	138	-	138	43,270	181	0.004185
4235-080G	Human Resources - Building 840 Training Center	6,958	-	6,958	2,820	9,110	3.230476
4300-090	Purchasing - Surplus Furniture Storage (Former Juvenile Center)	9,356	-	9,356	16,460	12,250	0.744202
4350-100	Sheriff Correctional - Correctional Facility - Adult Detention	272,411	152,090	424,501	38,666	555,769	14.373572
4355-360	Sheriff Correctional - New Jail Adult Detention (360A-F)	294,488	185,901	480,389	167,289	628,938	3.759592
4360-365	Sheriff Correctional - Adult Rehabilitation	120,084	29,143	149,226	5,944	195,371	32.868638
4365-410	Sheriff/Coroner - Public Safety Building	579,644	-	579,644	85,125	758,886	8.914959
4370-410A	Sheriff - Storage	126	-	126	4,288	166	0.038617
4380-030	Vacant - Old Jail	649	-	649	26,721	850	0.031812
4400-050B	Juvenile - Juvenile Detention/Intake	28,454	-	28,454	29,874	37,253	1.246991
4420-050A	Juvenile - Juvenile Center Wing D	529	-	529	10,046	693	0.068980
4430-190	Probation - Probation Headquarters	22,708	-	22,708	22,565	29,730	1.317507
4450-150	Ag Commissioner/Ag Cooperative - General Office	12,000	955	12,955	25,278	16,961	0.670964

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
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>							
4455-155	Ag Commissioner/Ag Cooperative - Conference Hall	\$ 7,215	\$ 1,425	\$ 8,640	8,949	\$ 11,311	\$ 1.263951
4500-086	Natividad Medical Center - New Complex (10 bldgs.)	128	22,250	22,378	466,097	29,298	0.062859
4610-370	Information Technology/Telecommunications	12,449	-	12,449	31,780	16,298	0.512837
4615-000	Telecommunications - Moffett Street (Tower)	714	-	714	200	934	4.670733
4630-455	Animal Services - Animal Shelter Leased from City	14,328	-	14,328	13,000	18,758	1.442951
4640-025	Various - Government Center	967,976	39,910	1,007,886	130,680	1,319,552	10.097582
4650-438	Parks - Manzanita Park (3 Buildings)	138	-	138	440	181	0.410562
4671-041	Superior Court - Modular #1 Felony Ct. 1, 2 & 3	9,469	-	9,469	9,420	12,398	1.316087
4672-042	District Attorney - Modular # 2	22,704	-	22,704	8,700	29,724	3.416595
4673-043	Various - Modular # 3 - DA/JA & Snack Bar	49,909	2,645	52,554	17,711	68,805	3.884855
4675-045	Superior Court - Modular # 5 - Misdemeanor Court 6 & 7	3,733	-	3,733	7,440	4,888	0.656936
4676-046	Capital Projects - Modular # 6 - Architectural Office	600	-	600	1,200	785	0.654319
4680-010	Superior Court - East Wing - Courts	67,618	-	67,618	22,272	88,527	3.974802
4685-020	Superior Court - North Wing - Courts/Holding Cells	531,247	-	531,247	98,752	695,523	7.043126
4690-015	Superior Court - West Wing - Courts	122,600	-	122,600	50,526	160,511	3.176805
4700-141	Vacant - Former County Library's Office	3,784	-	3,784	17,658	4,954	0.280536
4710-160	Purchasing - Surplus Furniture Storage (Former PW's Office)	15,476	6,421	21,897	11,923	28,668	2.404444
4730-000	Facilities Management - Shop & Material Storage	13,602	20,872	34,474	27,155	45,134	1.662075
4740-441	Parks - Toro Park (16 bldgs.)	88	-	88	18,576	115	0.006190
4800-110	Probation - Rancho Cielo/Juvenile Rehab	5,910	-	5,910	22,483	7,737	0.344138
4903-425H	Telecommunication - Tower & Equipment Bldg.	1,658	-	1,658	200	2,171	10.855785
4905-000	Facilities Management - Natividad Creek	194	-	194	(1)	254	N/A
4910-000	Facilities Management - Gabilan Creek	3,049	-	3,049	(1)	3,991	N/A
4920-399A-B	Facilities Management - Grounds Shop & Material Storage	1,203	-	1,203	1,420	1,575	1.109284
4922-399C	Facilities Management - Open Field Areas	23,804	8,333	32,137	(1)	42,074	N/A
4925-000	Facilities Management - Vietnam Veterans Memorial	5,687	-	5,687	(1)	7,446	N/A
4930-398A	Fleet Management - Fuel Garage/Shop & Material Storage	2,397	1,669	4,066	2,016	5,323	2.640437
4935-398B	Fleet Management - Fuel Island/Station	356	2,320	2,676	1,221	3,503	2.869095
4940-390	Fleet Management - Bldg. A - General Office & Shop	10,400	285,470	295,870	12,157	387,361	31.863219
4945-391	Various - Bldg. B - General Office & Storage	5,057	-	5,057	12,100	6,621	0.547169
4950-392	Various - Bldg. C - General Office & Shop	289,754	6,645	296,399	20,100	388,054	19.306181
4955-393	Various - Bldg. D - General Office & Shop	6,630	3,980	10,610	14,400	13,891	0.964681
4960-394	Public Works - Bldg. E - General Office & Shop	1,714	-	1,714	12,100	2,244	0.185446
4965-395	Public Works - Bldg. F - Environmental Service & Bridge Maintenance	1,892	-	1,892	3,750	2,478	0.660702
4970-396	Public Works - Bldg. G - Parks Headquarters & General Office	855	-	855	2,880	1,120	0.388872
4975-397	Various - Bldg. H	3,423	-	3,423	7,200	4,482	0.622476
5005-051	Juvenile - Youth Center / Juvenile Detention	12,746	60,028	72,774	26,818	95,278	3.552773
5010-052	Juvenile - Youth Center (School)	1,021	-	1,021	5,400	1,336	0.247480
5220-000	Facilities (leased to SUHSD)	535	-	535	3,000	701	0.233645
5230-000	Facilities (35 ac. leased to city)	1,165	-	1,165	(1)	1,525	N/A
5232-000	Facilities (Open field area by SSC)	1,094	-	1,094	(1)	1,432	N/A
5240-415	Coroner - Old County Cemetery	6,595	-	6,595	(1)	8,634	N/A
5250-000	Telecommunications - Mt. Toro Communications Lower Tower	5,011	-	5,011	500	6,561	13.121782
5255-426	Telecommunications - Mt. Toro Communications Upper Tower	5,080	-	5,080	500	6,651	13.301932
5270-047	Various - West Alisal & Cayuga Parking Lot	7,475	-	7,475	(1)	9,786	N/A

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
FACILITIES & FACILITIES PROJECTS MANAGEMENT

Allowable Costs of County Buildings

<u>Building Numbers and Names</u>		Facilities Projects		Total First Allocation	Square Feet Allocated	-----First Allocation per-----	
		Maintenance	Management			Building	Square Foot
<u>Leased Buildings: (Continued)</u>							
5605-350	DSES - General Office	\$ 30,666	\$ 1,032	\$ 31,698	10,888	\$ 41,500	\$ 3.811535
5610-450	Health - Broadway Health Center	10,985	-	10,985	4,500	14,382	3.195975
5905-075	Various - Porter Vallejo Mansion	20,964	3,268	24,232	9,624	31,725	3.296434
5910-076A	DSES - Pajaro Community Center	13,720	-	13,720	3,385	17,962	5.306362
5915-000	Various - Water Tower	7,646	-	7,646	324	10,010	30.896509
5920-439	Parks - Royal Oaks	211	-	211	4,914	276	0.056174
5940-000	Vacant (53 Porter Pajaro/Watsonville) Old Gas Station	315	-	315	(1)	412	N/A
6600-165	Facilities (Easements)	407	-	407	(1)	533	N/A
<u>Leased Buildings:</u>							
8020-810	County Library - Aromas	1,332	-	1,332	890	1,744	1.960090
8030-810	County Library - Big Sur (Land Lease)	285	-	285	(1)	374	N/A
8050-892	Sheriff - Field Office, Carmel Valley	66	-	66	600	86	0.143731
8055-813	County Library - Carmel Valley	2,889	-	2,889	3,960	3,782	0.955061
8057-000	Sheriff - Field Office, Castroville	1,390	-	1,390	1,400	1,819	1.299530
8070-815	County Library - Gonzales	957	-	957	3,200	1,253	0.391508
8100-863	Social & Employment Services - CWES	115	-	115	4,332	150	0.034644
8110-805	County Library - King City	3,073	-	3,073	7,700	4,024	0.522543
8140-829	Health - Behavioral Health (Martinez Hall)	110	-	110	258	144	0.556980
8150-817	County Library - Marina	3,540	-	3,540	2,710	4,634	1.710044
8151-000	County Library - Administrative Office - Marina	3,047	-	3,047	7,000	3,990	0.569931
8152-000	County Library - Marina - Seaside Circle	2,642	-	2,642	11,000	3,460	0.314506
8210-868	Telecommunications - Huckleberry Hill Communications Site	53	-	53	(1)	69	N/A
8300-820	County Library - Prunedale	4,390	-	4,390	7,200	5,747	0.798221
8420-808	Social & Employment Services Quadrangle	524	-	524	79,412	686	0.008645
8460-855	Superior Court - 118 West Gabilan Street	3,510	-	3,510	5,781	4,596	0.794976
8465-000	Enterprise Resource Planning	108	-	108	7,142	142	0.019822
8500-836	District Attorney	3,330	-	3,330	3,031	4,360	1.438560
8600-455	Animal Services	3,267	-	3,267	(1)	4,277	N/A
8605-000	Records Retention Center	154	-	154	27,000	202	0.007487
8610-880	Information Technology	2,831	-	2,831	3,000	3,706	1.235330
8632-889	Probation - Adult Services Division	101	-	101	12,726	132	0.010387
8650-804	County Library - Buena Vista	80	-	80	3,800	104	0.027473
8710-802	Health - WIC - Salinas	110	-	110	11,769	144	0.012212
8720-844	DSES - AS, HR & CWE	3,454	-	3,454	28,224	4,521	0.160199
8740-834	Child Support Services	1,431	-	1,431	25,750	1,873	0.072739
8820-000	Telecommunications	458	-	458	(1)	599	N/A
8830-821	County Library - San Ardo	1,335	-	1,335	1,008	1,747	1.733323
8840-822	County Library - San Lucas	1,088	-	1,088	1,200	1,425	1.187120
8850-819	County Library - Parkfield (Land Lease)	783	-	783	224	1,026	4.578730
8860-875	Health Clinic - Seaside	4,353	-	4,353	11,645	5,699	0.489403
8930-824	County Library - Soledad	2,609	-	2,609	9,500	3,415	0.359523
8960-818	Agricultural Commissioner Office - Pajaro	1,294	-	1,294	2,000	1,694	0.846867
TOTAL		\$ 4,805,074	\$ 1,039,246	\$ 5,844,320		\$ 7,651,543	

Notes: (1) Single use occupancy.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
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>
SERVICE DEPARTMENTS									
Administrative Management:									
County Administrative Office & ILA									
	4640	11,530	\$ 10.097582	\$ 116,425	\$ 116,425	\$ -	116,425		
Contracts & Purchasing									
	4300	16,460	0.744202	12,250					
	4640	725	10.097582	7,321					
	4710	11,923	2.404444	28,668	48,238	-	48,238		
Human Resources & Equal Opportunity Office									
	3105	358	13.029439	4,665					
	4235	2,820	3.230476	9,110					
	4640	850	10.097582	8,583					
	4640	4,071	10.097582	41,107	63,465	-	63,465		
Risk Management									
	4640	601	10.097582	6,069	6,069	-	6,069		
Information Technology Service Departments:									
Information Technology									
	4610	22,465	0.512837	11,521					
	4640	2,949	10.097582	29,778					
	8610	3,000	1.235330	3,706	45,005	-	45,005		
Printing & Graphics									
	4610	1,115	0.512837	572	572	-	572		
Records Retention Center									
	4210	43,270	0.004185	181					
	8605	27,000	0.007487	202	383	-	383		
Telecommunications									
	1800	86	7.424929	639					
	3130	125	30.197168	3,775					
	4610	8,200	0.512837	4,205					
	4615	200	4.670733	934					
	4903	200	10.855785	2,171					
	4950	10,050	19.306181	194,027					
	4955	5,760	0.964681	5,557					
	5250	500	13.121782	6,561					
	5255	500	13.301932	6,651					
	8210	(1)	N/A	69					
	8820	(1)	N/A	599	225,188	3,934	221,254		
Resource Management Service Departments:									
Architectural Services									
	4640	437	10.097582	4,414					
	4676	1,200	0.654319	785	5,199	1,766	3,433		
Facilities & Facilities Maintenance Projects									
	1400	(1)	N/A	3,094					
	2630	(1)	N/A	621					
	3015	(1)	0.022677	107					
	3050	(1)	N/A	1,636					

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
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)									
	3100	2,522	\$ 11.351023	\$ 28,627					
	4160	(1)	N/A	61					
	4640	2,332	10.097582	23,548					
	4673	997	3.884855	3,873					
	4680	292	3.974802	1,161					
	4690	343	3.176805	1,090					
	4730	27,155	1.662075	45,134					
	4905	(1)	N/A	254					
	4910	(1)	N/A	3,991					
	4920	1,420	1.109284	1,575					
	4922	(1)	N/A	42,074					
	4925	(1)	N/A	7,446					
	4945	3,000	0.547169	1,642					
	4950	8,750	19.306181	168,929					
	5220	3,000	0.233645	701					
	5230	(1)	N/A	1,525					
	5232	(1)	N/A	1,432					
	5270	(1)	N/A	9,786					
	5905	385	3.296434	1,269					
	6600	(1)	N/A	533	\$ 350,110	\$ 285,886	\$ 64,224		
Fleet Management									
	4930	2,016	2.640437	5,323					
	4935	1,221	2.869095	3,503					
	4940	12,157	31.863219	387,361	396,187	-	396,187		
Resource Management Agency									
	4640	3,981	10.097582	40,198	40,198	-	40,198		
Other Service Departments:									
Auditor-Controller									
	4640	10,849	10.097582	109,549	109,549	-	109,549		
Enterprise Resource Project									
	8465	7,142	0.019822	142	142	-	142		
Treasurer-Tax Collector									
	4640	10,256	10.097582	103,561	103,561	-	103,561		
Revenue Division									
	4640	2,233	10.097582	22,548	22,548	-	22,548		
County Counsel									
	4640	13,910	10.097582	140,457	140,457	-	140,457		
Total Service Departments					<u>\$ 1,673,295</u>	<u>\$ 291,585</u>	<u>\$ 1,381,710</u>		
OPERATING DEPARTMENTS									
Board of Supervisors									
	1800	1,701	7.424929	12,630					
	3010	1,341	6.166104	8,269					
	3105	1,839	13.029439	23,961					
	4640	7,690	10.097582	77,649	122,509	-	122,509	\$ 4,448	\$ 126,957

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
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
OPERATING DEPARTMENTS (Continued)									
Office of Emergency Services									
Assessor	4150	6,394	\$ 2.706002	\$ 17,302	\$ 17,302	\$ -	\$ 17,302	\$ 628	\$ 17,930
	3105	511	13.029439	6,658					
	4640	10,091	10.097582	101,895	108,553	-	108,553	3,942	112,494
County Clerk/Recorder	4640	5,962	10.097582	60,202	60,202	-	60,202	2,186	62,388
Clerk of the Board	4640	3,261	10.097582	32,928	32,928	-	32,928	1,196	34,124
Emergency Communications	4150	10,002	2.706002	27,065	27,065	-	27,065	983	28,048
District Attorney	2610	1,068	11.127451	11,884					
	3005	1,200	25.434848	30,522					
	3105	7,845	13.029439	102,216					
	4672	8,700	3.416595	29,724					
	4673	16,714	3.884855	64,931					
	8500	3,031	1.438560	4,360	243,638	-	243,638	8,847	252,485
Child Support Services	8740	25,750	0.072739	1,873	1,873	-	1,873	68	1,941
Public Defender	2610	599	11.127451	6,665					
	3105	336	13.029439	4,378					
	4100	8,650	4.815836	41,657	52,700	-	52,700	1,914	54,614
Coroner	4365	4,891	8.914959	43,603					
	5240	(1)	N/A	8,634	52,237	-	52,237	1,897	54,134
Sheriff's Correctional Division	4350	38,666	14.373572	555,769					
	4355	167,289	3.759592	628,938					
	4360	5,944	32.868638	195,371	1,380,078	-	1,380,078	50,111	1,430,189
Sheriff	2610	2,499	11.127451	27,807					
	2640	(1)	N/A	338					
	3105	6,518	13.029439	84,926					
	4365	80,234	8.914959	715,283					
	4370	4,288	0.038617	165					
	4685	4,537	7.043126	31,955					
	5905	817	3.296434	2,693					
	8050	600	0.143731	86					
	8057	1,400	1.299530	1,819	865,073	-	865,073	31,411	896,484
Juvenile Hall	4400	29,874	1.246991	37,253					
	4420	10,046	0.068980	693					
	4800	22,483	0.344138	7,737					

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
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 (Continued)									
	5005	26,818	\$ 3.552773	\$ 95,278					
	5010	5,400	0.247480	1,336	\$ 142,298	\$ -	\$ 142,298	\$ 5,167	\$ 147,464
Probation									
	3100	4,652	11.351023	52,805					
	4430	22,565	1.317507	29,730					
	4975	7,200	0.622476	4,482					
	5905	290	3.296434	956					
	8632	12,726	0.010387	132	88,104	-	88,104	3,199	91,304
Agricultural Commissioner									
	2620	1,680	5.905901	9,922					
	2622	4,296	0.065763	283					
	4450	19,391	0.670964	13,011					
	4455	6,955	1.263951	8,791					
	8960	2,000	0.846867	1,694	33,699	-	33,699	1,224	34,923
Produce Inspection									
	4450	254	0.670964	170	170	-	170	6	177
Building Services									
	3010	1,200	6.166104	7,399					
	4640	13,047	10.097582	131,743	139,142	-	139,142	5,052	144,195
Planning									
	4640	13,405	10.097582	135,358	135,358	-	135,358	4,915	140,273
Redevelopment and Housing Office									
	4640	1,255	10.097582	12,672					
	5910	1,901	5.306362	10,087	22,760	-	22,760	826	23,586
Animal Services									
	4630	13,000	1.442951	18,758					
	8600	(1)	N/A	4,277	23,036	-	23,036	836	23,872
Alcohol & Drug Programs									
	4130	2,799	0.996178	2,788	2,788	-	2,788	101	2,890
Behavioral Health									
	4130	3,563	0.996178	3,549					
	8140	258	0.556980	144	3,693	-	3,693	134	3,827
Primary Health Care									
	5610	4,500	3.195975	14,382					
	8710	11,769	0.012212	144					
	8860	11,645	0.489403	5,699	20,225	-	20,225	734	20,959
Environmental Health									
	4130	4,583	0.996178	4,565	4,565	-	4,565	166	4,731
Health									
	3100	17,036	11.351023	193,376					
	4130	14,509	0.996178	14,454					
	4135	14,631	0.037053	542	208,372	-	208,372	7,566	215,938
Military & Veterans' Services									
	3105	984	13.029439	12,821	12,821	-	12,821	466	13,287

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
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)									
Social Services									
	3010	10,759	\$ 6.166104	\$ 66,341					
	4000	5,520	1.654367	9,132					
	5605	10,888	3.811535	41,500					
	5905	241	3.296434	794					
	5915	324	30.896509	10,010					
	8720	28,224	0.160199	4,521					
	8100	4,332	0.034644	150					
	8420	79,412	0.008645	686	\$ 133,136	\$ -	\$ 133,136	\$ 4,834	\$ 137,970
Area Agency on Aging									
	5910	1,484	5.306362	7,875	7,875	-	7,875	286	8,161
Agricultural Cooperative Extension									
	4450	5,633	0.670964	3,780					
	4455	1,994	1.263951	2,521	6,300	-	6,300	229	6,529
Parks									
	1300	22,273	N/A	7,311					
	2600	37,808	N/A	238					
	4650	440	N/A	181					
	4740	18,576	0.006190	115					
	4970	2,880	0.388872	1,120					
	5920	4,914	0.056174	276	9,240	8,459	781	336	1,117
Total Operating Departments					<u>\$ 3,957,742</u>	<u>\$ 8,459</u>	<u>\$ 3,949,283</u>	<u>\$ 143,707</u>	<u>\$ 4,092,990</u>
NON-GENERAL FUND									
Public Works									
	2310	620	6.638162	4,116					
	2624	310	0.679616	211					
	4110	4,235	0.273129	1,157					
	4640	11,245	10.097582	113,547					
	4945	9,100	0.547169	4,979					
	4950	1,300	19.306181	25,098					
	4955	4,320	0.964681	4,167					
	4960	12,100	0.185446	2,244					
	4965	3,750	0.660702	2,478	157,997	407	157,589	5,737	163,326
County Library									
	1100	816	2.302684	1,879					
	1800	11,063	7.424929	82,142					
	2300	7,489	3.500838	26,218					
	5905	1,636	3.296434	5,393					
	8020	890	1.960090	1,744					
	8030	(1)	N/A	374					
	8055	3,960	0.955061	3,782					
	8070	5,000	0.391508	1,253					
	8110	7,700	0.522543	4,024					
	8150	2,710	1.710044	4,634					
	8151	7,000	0.569931	3,990					

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
 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
NON-GENERAL FUND (Continued)									
County Library (Continued)									
	8152	11,000	\$ 0.314506	\$ 3,460					
	8300	7,200	0.798221	5,747					
	8650	3,800	0.027473	104					
	8830	1,008	1.733323	1,747					
	8840	1,200	1.187120	1,425					
	8850	224	4.578730	1,026					
	8930	2,200	0.359523	3,415	\$ 152,356	\$ -	\$ 152,356	\$ 5,532	\$ 157,888
Water Resources Agency									
	4955	4,320	0.964681	4,167	4,167	-	4,167	151	4,319
Natividad Medical Center									
	4205	32,399	0.041427	1,342					
	4500	466,097	0.062859	29,298	30,641	-	30,641	1,113	31,753
Superior Court of CA - Mo Co									
	2610	8,331	11.127451	92,703					
	3060	14,367	7.171829	103,038					
	3105	37,020	13.029439	482,350					
	3110	34,200	0.005491	188					
	4685	94,215	7.043126	663,568					
	8460	5,781	0.794976	4,596	1,346,442	263,266	1,083,176	48,890	1,132,066
All Others (Not Occupied)									
	4120	5,446	1.819256	9,908					
	4205	26,320	0.041427	1,090					
	4380	26,721	0.031812	850					
	4671	9,420	1.316087	12,398					
	4675	7,440	0.656936	4,888					
	4680	21,980	3.974802	87,366					
	4690	50,183	3.176805	159,422					
	4700	17,658	0.280536	4,954					
	5940	(1)	N/A	412	281,287	43,315	237,972	10,214	248,186
Others									
	1700	5,000	N/A	2,501					
	3105	1,880	13.029439	24,495					
	5905	6,255	3.296434	20,620	47,616	2,800	44,816	1,729	46,545
Total Non-General Fund					\$ 2,020,505	\$ 309,788	\$ 1,710,717	\$ 73,365	\$ 1,784,082
Total					\$ 7,651,543	\$ 609,832	\$ 7,041,711	\$ 217,072	\$ 5,877,073

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, 2013

Based on Actual Costs for the Year Ended June 30, 2011
FACILITIES & FACILITIES PROJECTS MANAGEMENT

Allocation of Costs II - Courier Charges

Allocation Base	Allocation Base	First Allocation	Direct Identified	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments *	Total Net Allocation
					(1)			
SERVICE DEPARTMENTS								
Administrative Management:								
County Administrative Office & ILA	\$ 14,621	\$ 15,057	\$ -	\$ 15,057	\$ 14,621	\$ 436		
Contracts & Purchasing	7,310	7,528	-	7,528	7,310	218		
Human Resources & Equal Opportunity	13,576	13,981	-	13,981	13,576	405		
Risk Management	2,089	2,151	-	2,151	2,089	62		
Information Technology Service Departments:								
Information Technology	4,177	4,302	-	4,302	4,177	125		
Printing & Graphics	20,726	21,344	-	21,344	20,726	618		
Records Retention Center	4,177	4,302	-	4,302	4,177	125		
Telecommunications	2,089	2,151	-	2,151	2,089	62		
Resource Management Service Departments:								
Architectural Services	7,310	7,528	-	7,528	7,310	218		
Facilities & Facilities Maintenance Projects	2,089	2,151	-	2,151	2,089	62		
Fleet Management	4,177	4,302	-	4,302	4,177	125		
Resource Management Agency	7,310	7,528	-	7,528	7,310	218		
Other Service Departments:								
Auditor-Controller	7,519	7,743	-	7,743	7,519	224		
Enterprise Resource Project	755	778	-	778	755	23		
Treasurer-Tax Collector	3,467	3,571	-	3,571	3,467	103		
Revenue Division	3,801	3,915	-	3,915	3,801	113		
County Counsel	7,310	7,528	-	7,528	7,310	218		
Total Service Departments	\$ 112,504	\$ 115,861	\$ -	\$ 115,861	\$ 112,504	\$ 3,357		
OPERATING DEPARTMENTS								
Board of Supervisors	4,699	4,840	-	4,840	4,699	140	\$ 176	\$ 316
Office of Emergency Services	7,310	7,528	-	7,528	7,310	218	273	491
Assessor	3,133	3,226	-	3,226	3,133	93	117	211
County Clerk/Recorder	3,133	3,226	-	3,226	3,133	93	117	211
Clerk of the Board	7,310	7,528	-	7,528	7,310	218	273	491
Elections	2,837	2,922	-	2,922	2,837	85	106	191
Emergency Communications	4,177	4,302	-	4,302	4,177	125	156	281
District Attorney	11,905	12,260	-	12,260	11,905	355	445	800
Child Support Services	4,177	4,302	-	4,302	4,177	125	156	281
Public Defender	7,310	7,528	-	7,528	7,310	218	273	491
Sheriff	10,443	10,755	-	10,755	10,443	312	391	702
Juvenile Hall	8,355	8,604	-	8,604	8,355	249	312	562
Probation	12,532	12,906	-	12,906	12,532	374	469	843
Agricultural Commissioner	4,177	4,302	-	4,302	4,177	125	156	281
Building Services	7,310	7,528	-	7,528	7,310	218	273	491
Planning	10,443	10,755	-	10,755	10,443	312	391	702
Redevelopment and Housing Office	7,310	7,528	-	7,528	7,310	218	273	491
Animal Services	2,298	2,366	-	2,366	2,298	69	86	154
Alcohol & Drug Programs	4,177	4,302	-	4,302	4,177	125	156	281
Behavioral Health	27,988	28,823	-	28,823	27,988	835	1,047	1,882

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

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)								
Primary Health Care	\$ 21,304	\$ 21,940	\$ -	\$ 21,940	\$ 21,304	\$ 636	\$ 797	\$ 1,432
Emergency Medical Services	1,462	1,506	-	1,506	1,462	44	55	98
Environmental Health	4,386	4,517	-	4,517	4,386	131	164	295
Public Guardian/Administrator	7,310	7,528	-	7,528	7,310	218	273	491
Children's Medical Services	10,443	10,755	-	10,755	10,443	312	391	702
Health	10,443	10,755	-	10,755	10,443	312	391	702
Military & Veterans' Services	5,222	5,377	-	5,377	5,222	156	195	351
Social Services	32,478	33,447	-	33,447	32,478	969	1,214	2,184
Agricultural Cooperative Extension	4,177	4,302	-	4,302	4,177	125	156	281
Parks	8,355	8,604	-	8,604	8,355	249	312	562
Total Operating Departments	<u>\$ 256,608</u>	<u>\$ 264,264</u>	<u>\$ -</u>	<u>\$ 264,264</u>	<u>\$ 256,608</u>	<u>\$ 7,656</u>	<u>\$ 9,596</u>	<u>\$ 17,252</u>
NON-GENERAL FUND								
Public Works	10,443	10,755	-	10,755	10,443	312	391	702
County Library	2,924	3,011	-	3,011	2,924	87	109	197
Office for Employment Training	8,355	8,604	-	8,604	8,355	249	312	562
Water Resources Agency	4,177	4,302	-	4,302	4,177	125	156	281
Natividad Medical Center	3,133	3,226	-	3,226	3,133	93	117	211
All Others	2,539	2,614	-	2,614	2,539	76	95	171
Total Non-General Fund	<u>\$ 31,571</u>	<u>\$ 32,513</u>	<u>\$ -</u>	<u>\$ 32,513</u>	<u>\$ 31,571</u>	<u>\$ 942</u>	<u>\$ 1,181</u>	<u>\$ 2,123</u>
Total	<u>\$ 400,682</u>	<u>\$ 412,638</u>	<u>\$ -</u>	<u>\$ 412,638</u>	<u>\$ 400,682</u>	<u>\$ 11,955</u>	<u>\$ 10,776</u>	<u>\$ 19,374</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, 2013

Based on Actual Costs for the Year Ended June 30, 2011
FACILITIES & FACILITIES PROJECTS MANAGEMENT

Allocation of Costs III - Mail Charges

Allocation Base	Allocation Base	First Allocation	Direct Identified	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments *	Total Net Allocation
					(1)			
SERVICE DEPARTMENTS								
Administrative Management:								
County Administrative Office & ILA	\$ 96	\$ 114	\$ -	\$ 114	\$ 96	\$ 18		
Contracts & Purchasing	904	1,077	-	1,077	904	173		
Human Resources & Equal Opportunity	894	1,066	-	1,066	894	171		
Risk Management	140	167	-	167	140	27		
Information Technology Service Departments:								
Information Technology	246	293	-	293	246	47		
Printing & Graphics	1	1	-	1	1	0		
Records Retention Center	0	0	-	0	0	0		
Telecommunications	1	1	-	1	1	0		
Resource Management Service Departments:								
Architectural Services	47	56	-	56	47	9		
Facilities & Facilities Maintenance Projects	46	55	-	55	46	9		
Fleet Management	38	46	-	46	38	7		
Resource Management Agency	148	176	-	176	148	28		
Other Service Departments:								
Auditor-Controller	7,363	8,775	-	8,775	7,363	1,412		
Treasurer-Tax Collector	8,487	10,114	-	10,114	8,487	1,627		
Revenue Division	338	402	-	402	338	65		
County Counsel	503	599	-	599	503	96		
Total Service Departments	\$ 19,252	\$ 22,943	\$ -	\$ 22,943	\$ 19,252	\$ 3,691		
OPERATING DEPARTMENTS								
Board of Supervisors	247	294	-	294	247	47	\$ 11	\$ 58
Office of Emergency Services	11	13	-	13	11	2	0	2
Assessor	6,721	8,010	-	8,010	6,721	1,289	291	1,580
County Clerk/Recorder	11,008	13,119	-	13,119	11,008	2,111	476	2,587
Assessment Appeals Board	338	403	-	403	338	65	15	79
Clerk of the Board	17	21	-	21	17	3	1	4
Elections	2,498	2,977	-	2,977	2,498	479	108	587
Emergency Communications	52	62	-	62	52	10	2	12
District Attorney	5,049	6,017	-	6,017	5,049	968	218	1,187
Child Support Services	12,622	15,042	-	15,042	12,622	2,420	546	2,966
Public Defender	503	600	-	600	503	97	22	118
Sheriff	10,850	12,931	-	12,931	10,850	2,081	470	2,550
Juvenile Hall	28	34	-	34	28	5	1	7
Probation	3,837	4,573	-	4,573	3,837	736	166	902
Agricultural Commissioner	1,223	1,458	-	1,458	1,223	235	53	287
Produce Inspection	7	8	-	8	7	1	0	2
Building Services	776	925	-	925	776	149	34	182
Planning	3,550	4,231	-	4,231	3,550	681	154	834
Redevelopment and Housing Office	881	1,050	-	1,050	881	169	38	207
Animal Services	622	741	-	741	622	119	27	146
Alcohol & Drug Programs	3	4	-	4	3	1	0	1

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
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)								
Behavioral Health	\$ 1,285	\$ 1,532	\$ -	\$ 1,532	\$ 1,285	\$ 246	\$ 56	\$ 302
Primary Health Care	7,135	8,503	-	8,503	7,135	1,368	309	1,677
Emergency Medical Services	203	242	-	242	203	39	9	48
Environmental Health	5,288	6,301	-	6,301	5,288	1,014	229	1,243
Public Guardian/Administrator	3,575	4,260	-	4,260	3,575	686	155	840
Children's Medical Services	2,932	3,494	-	3,494	2,932	562	127	689
Health	1,891	2,254	-	2,254	1,891	363	82	444
Military & Veterans' Services	176	210	-	210	176	34	8	41
Social Services	44,520	53,057	-	53,057	44,520	8,537	1,927	10,463
Area Agency on Aging	1	2	-	2	1	0	0	0
Agricultural Cooperative Extension	3	4	-	4	3	1	0	1
Parks	857	1,022	-	1,022	857	164	37	202
Total Operating Departments	\$ 128,711	\$ 153,392	\$ -	\$ 153,392	\$ 128,711	\$ 24,681	\$ 5,570	\$ 30,251
NON-GENERAL FUND								
Public Works	591	704	-	704	591	113	26	139
County Library	15	18	-	18	15	3	1	3
Lake Nacimiento	298	355	-	355	298	57	13	70
Fish & Game Propagation	20	24	-	24	20	4	1	5
Community Action Partnership	26	31	-	31	26	5	1	6
Water Resources Agency	2,072	2,470	-	2,470	2,072	397	90	487
Natividad Medical Center	15,650	18,651	-	18,651	15,650	3,001	677	3,678
General Liability Insurance (ISF)	2	2	-	2	2	0	0	0
Workmens' Compensation (ISF)	3	4	-	4	3	1	0	1
All Others	826	985	-	985	826	158	36	194
Total Non-General Fund	\$ 19,503	\$ 23,243	\$ -	\$ 23,243	\$ 19,503	\$ 3,740	\$ 844	\$ 4,584
Total	\$ 167,466	\$ 199,578	\$ -	\$ 199,578	\$ 167,466	\$ 32,113	\$ 6,414	\$ 34,835
Grand Total	\$ 568,148	\$ 612,216	\$ -	\$ 8,263,759	\$ 1,177,981	\$ 7,085,778	\$ 234,262	\$ 5,931,282

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, 2013

Based on Actual Costs for the Year Ended June 30, 2011

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

2010-11 ACTUAL EXPENDITURES

Budget unit 001-3000-8185/88 - Fleet Management	\$	74,698	
Intra & Inter-fund Reimbursement Added Back		5,223,762	
Less - Non-Recoverable Liability (Acct. #6261)		(7,460)	\$ 5,291,000
Less - Equipment Purchased			-
TOTAL DIRECT COSTS			<u>\$ 5,291,000</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

FLEET MANAGEMENT

Functional Analysis

	Department Administration	Vehicle Maintenance	Service Station	Total Department
ACTUAL EXPENDITURES				
Salaries and Wages	\$ 168,452	\$ 797,795	\$ 79,414	\$ 1,045,661
Employee Benefits	86,682	410,530	40,865	\$ 538,077
Services and Supplies	<u>470,223</u>	<u>1,202,548</u>	<u>2,034,490</u>	<u>3,707,261</u>
Total Direct Costs	<u>\$ 725,357</u>	<u>\$ 2,410,874</u>	<u>\$ 2,154,768</u>	<u>\$ 5,291,000</u>
EXTERNAL OVERHEADS				
Building Use Allowance	337	14,134	19,182	33,653
Equipment Use Allowance	28,175	37,069	-	65,244
Annual Financial Audit	<u>245</u>	<u>-</u>	<u>-</u>	<u>245</u>
Total External Overheads	<u>\$ 28,756</u>	<u>\$ 51,203</u>	<u>\$ 19,182</u>	<u>\$ 99,142</u>
Total Functional Costs	754,114	2,462,077	2,173,951	5,390,141
REVENUES RECEIVED				
Eliminate Unallowable Costs	(91,471)	-	-	(91,471)
Eliminate Unallowable Costs	-	-	-	-
Allocate Department Administration	<u>(662,642)</u>	<u>602,653</u>	<u>59,989</u>	<u>(0)</u>
TOTAL COSTS FOR FIRST ALLOCATION	<u>\$ -</u>	<u>\$ 3,064,730</u>	<u>\$ 2,233,940</u>	<u>\$ 5,298,670</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

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:					
County Administrative Office	\$ 641	\$ 631	\$ 641	\$ (10)	
Contracts & Purchasing	720	709	720	(11)	
Human Resources & Equal Opportunity Office	467	460	467	(7)	
Information Technology Service Departments:					
Information Technology	32,273	31,765	32,273	(508)	
Printing & Graphics	2,436	2,398	2,436	(38)	
Records Retention	7,783	7,661	7,783	(122)	
Telecommunications	21,236	20,902	21,236	(334)	
Resource Management Service Departments:					
Architectural Services	55	54	55	(1)	
Facilities & Facilities Maintenance Projects	90,639	89,213	90,639	(1,425)	
Fleet Management	22,799	22,440	22,799	(359)	
Resource Management Agency	2,454	2,415	2,454	(39)	
Other Service Departments:					
Auditor-Controller	584	575	584	(9)	
Treasurer-Tax Collector	890	876	890	(14)	
County Counsel	402	396	402	(6)	
Total Service Departments	<u>\$ 183,378</u>	<u>\$ 180,494</u>	<u>\$ 183,378</u>	<u>\$ (2,884)</u>	
OPERATING DEPARTMENTS					
Board of Supervisors	86	84	86	(1) \$	9 \$
Office of Emergency Services	6,169	6,072	6,169	(97)	670
Assessor	6,519	6,416	6,519	(103)	708
Clerk of the Board	55	54	55	(1)	6
Elections	5,866	5,774	5,866	(92)	637
Emergency Communications	55	54	55	(1)	6
District Attorney	64,303	63,292	64,303	(1,011)	6,980
Child Support Services	13,699	13,483	13,699	(215)	1,487
Public Defender	9,432	9,283	9,432	(148)	1,024
Coroner	7,677	7,556	7,677	(121)	833
Sheriff's Correctional Division	45,506	44,791	45,506	(716)	4,939
Sheriff	617,092	607,387	617,092	(9,705)	66,981
Sheriff-Task Gang Force	17,889	17,608	17,889	(281)	1,942
Juvenile Hall	79,088	77,844	79,088	(1,244)	8,584
Probation	47,024	46,284	47,024	(740)	5,104
Agricultural Commissioner	172,640	169,925	172,640	(2,715)	18,739
Building Services	36,402	35,830	36,402	(572)	3,951
Planning	10,560	10,394	10,560	(166)	1,146
Redevelopment and Housing Office	991	976	991	(16)	108
Animal Services	25,275	24,877	25,275	(397)	2,743
Alcohol & Drug Programs	558	549	558	(9)	61
Behavioral Health	111,163	109,415	111,163	(1,748)	12,066
Emergency Medical Services	5,187	5,105	5,187	(82)	563

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

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
OPERATING DEPARTMENTS (Continued)					
Environmental Health	\$ 56,128	\$ 55,245	\$ 56,128	\$ (883)	\$ 6,092
Public Guardian/Administrator	4,621	4,548	4,621	(73)	502
Children's Medical Services	1,080	1,063	1,080	(17)	117
Health	26,108	25,698	26,108	(411)	2,834
Military & Veterans' Services	8,258	8,128	8,258	(130)	896
Social Services	149,986	147,628	149,986	(2,359)	16,280
Agricultural Cooperative Extension	15,953	15,702	15,953	(251)	1,732
Parks	116,976	115,136	116,976	(1,840)	12,697
Total Operating Departments	\$ 1,662,343	\$ 1,636,201	\$ 1,662,343	\$ (26,143)	\$ 180,435
NON-GENERAL FUND					
Public Works	\$ 1,189,585	\$ 1,170,877	\$ 1,189,585	\$ (18,708)	\$ 129,121
County Library	43,595	42,910	43,595	(686)	4,732
Lake Nacimiento	3,262	3,211	3,262	(51)	354
Lake San Antonio	1,418	1,396	1,418	(22)	154
Office for Employment Training	11,274	11,097	11,274	(177)	1,224
Water Resources Agency	685	674	685	(11)	74
Natividad Medical Center	18,156	17,870	18,156	(286)	1,971
Total Non-General Fund	\$ 1,267,976	\$ 1,248,035	\$ 1,267,976	\$ (19,941)	\$ 137,630
Total	\$ 3,113,698	\$ 3,064,730	\$ 3,113,698	\$ (48,967)	\$ 318,065

* 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, 2013

Based on Actual Costs for the Year Ended June 30, 2011

FLEET MANAGEMENT

Allocation of Costs II - Service Station

	Allocation Base	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
Allocation Base					*	
SERVICE DEPARTMENTS						
Administrative Management:						
Contracts & Purchasing	\$ 191	\$ 190	\$ 191	\$ (1)		
Information Technology Service Departments:						
Information Technology	13,680	13,579	13,680	(100)		
Printing & Graphics	158	157	158	(1)		
Records Retention	3,806	3,778	3,806	(28)		
Telecommunications	13,702	13,601	13,702	(101)		
Resource Management Service Departments:						
Facilities & Facilities Maintenance Projects	60,525	60,080	60,525	(445)		
Fleet Management	126,942	126,009	126,942	(933)		
Resource Management Agency	916	909	916	(7)		
Other Service Departments:						
Treasurer-Tax Collector	370	367	370	(3)		
Total Service Departments	<u>\$ 220,289</u>	<u>\$ 218,671</u>	<u>\$ 220,289</u>	<u>\$ (1,618)</u>		
OPERATING DEPARTMENTS						
Office of Emergency Services	\$ 1,925	\$ 1,911	\$ 1,925	\$ (14)	\$ 211	\$ 197
Assessor	4,014	3,984	4,014	(29)	439	410
Elections	1,891	1,877	1,891	(14)	207	193
District Attorney	55,220	54,814	55,220	(406)	6,045	5,639
Child Support Services	8,407	8,345	8,407	(62)	920	858
Public Defender	11,528	11,443	11,528	(85)	1,262	1,177
Coroner	10,084	10,010	10,084	(74)	1,104	1,030
Sheriff's Correctional Division	46,480	46,139	46,480	(341)	5,088	4,747
Sheriff	629,133	624,511	629,133	(4,622)	68,869	64,247
Sheriff-Task Gang Force	12,369	12,278	12,369	(91)	1,354	1,263
Juvenile Hall	83,288	82,676	83,288	(612)	9,117	8,505
Probation	39,907	39,614	39,907	(293)	4,369	4,075
Agricultural Commissioner	124,326	123,413	124,326	(913)	13,610	12,696
Building Services	43,815	43,493	43,815	(322)	4,796	4,474
Planning	5,793	5,751	5,793	(43)	634	592
Redevelopment and Housing Office	357	354	357	(3)	39	36
Animal Services	32,129	31,893	32,129	(236)	3,517	3,281
Behavioral Health	92,698	92,017	92,698	(681)	10,147	9,466
Emergency Medical Services	901	895	901	(7)	99	92
Environmental Health	55,422	55,015	55,422	(407)	6,067	5,660
Public Guardian/Administrator	3,331	3,307	3,331	(24)	365	340
Children's Medical Services	1,042	1,034	1,042	(8)	114	106
Health	29,291	29,076	29,291	(215)	3,206	2,991
Military & Veterans' Services	11,662	11,576	11,662	(86)	1,277	1,191
Social Services	108,018	107,225	108,018	(794)	11,824	11,031
Agricultural Cooperative Ext.	17,841	17,710	17,841	(131)	1,953	1,822
Parks	83,684	83,069	83,684	(615)	9,161	8,546
Total Operating Departments	<u>\$ 1,514,557</u>	<u>\$ 1,503,430</u>	<u>\$ 1,514,557</u>	<u>\$ (11,127)</u>	<u>\$ 165,794</u>	<u>\$ 154,667</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

FLEET MANAGEMENT

Allocation of Costs II - Service Station

Allocation Base	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments *	Total Net Allocation
NON-GENERAL FUND					
Public Works	\$ 266,184	\$ 266,184	\$ (1,956)	\$ 29,138	\$ 27,183
County Library	12,514	12,514	(92)	1,370	1,278
Lake Nacimiento	828	828	(6)	91	85
Office for Employment Training	12,305	12,214	(90)	1,347	1,257
Water Resources Agency	74,013	73,470	(544)	8,102	7,558
Natividad Medical Center	9,374	9,305	(69)	1,026	957
All Others	140,408	139,377	(1,032)	15,370	14,339
Total Non-General Fund	\$ 515,627	\$ 511,839	\$ (3,788)	\$ 56,444	\$ 52,656
Total	\$ 2,250,473	\$ 2,233,940	\$ (16,533)	\$ 222,238	\$ 207,323
Grand Total	\$ 5,364,170	\$ 5,298,670	\$ (65,500)	\$ 540,303	\$ 479,305

* 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, 2013

Based on Actual Costs for the Year Ended June 30, 2011
 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

2010-11 ACTUAL EXPENDITURES			
Budget Unit 001-3000-8222 - Resource Management Agency	\$	270,572	
Intra & Inter-fund Reimbursement Added Back		3,810,958	
Less - Non-Recoverable Liability (Acct. #6261)		<u>(14,164)</u>	\$ 4,067,366
EXTERNAL OVERHEADS			
Building Use Allowance		23,094	
Annual Financial Audit		<u>193</u>	23,287
REVENUES RECEIVED			<u>(4,785)</u>
NET COSTS FOR FIRST ALLOCATION	\$		<u>4,085,868</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
RESOURCE MANAGEMENT AGENCY

Allocation of Costs						
Allocation Base	Total First Allocation	Less Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation	
<u>Allocation Base</u>	<u>(1)</u>			*		
SERVICE DEPARTMENTS						
Human Resources	\$ 1,151	\$ 1,234	\$ 1,151	\$ 83		
Architectural Services	214,241	229,695	214,241	15,455		
Facilities & Facilities Maintenance Projects	25,068	26,876	25,068	1,808		
Fleet Management	<u>252,716</u>	<u>270,946</u>	<u>252,716</u>	<u>18,230</u>		
Total Service Departments	<u>\$ 493,175</u>	<u>\$ 528,751</u>	<u>\$ 493,175</u>	<u>\$ 35,576</u>		
OPERATING DEPARTMENTS						
Elections	766	821	766	55	\$ 87	\$ 142
Building Services	679,376	728,384	679,376	49,008	77,325	126,333
Planning	862,999	925,253	862,999	62,254	98,224	160,478
Redevelopment and Housing Office	<u>140,433</u>	<u>150,563</u>	<u>140,433</u>	<u>10,130</u>	<u>15,984</u>	<u>26,114</u>
Total Operating Departments	<u>\$ 1,683,574</u>	<u>\$ 1,805,021</u>	<u>\$ 1,683,574</u>	<u>\$ 121,448</u>	<u>\$ 191,619</u>	<u>\$ 313,067</u>
NON-GENERAL FUND						
Public Works	1,634,209	1,752,095	1,634,209	117,887	186,001	303,887
Total Non-General Fund	<u>\$ 1,634,209</u>	<u>\$ 1,752,095</u>	<u>\$ 1,634,209</u>	<u>\$ 117,887</u>	<u>\$ 186,001</u>	<u>\$ 303,887</u>
Total	<u>\$ 3,810,958</u>	<u>\$ 4,085,868</u>	<u>\$ 3,810,958</u>	<u>\$ 274,910</u>	<u>\$ 377,620</u>	<u>\$ 616,954</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, 2013
Based on Actual Costs for the Year Ended June 30, 2011
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, 2013

Based on Actual Costs for the Year Ended June 30, 2011
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

2010-11 ACTUAL EXPENDITURES

Budget Unit 001-1110-8011 - Auditor-Controller	\$	5,046,669	
Intra & Inter-fund Reimbursement Added Back		1,474,864	
Less - Non-Recoverable Liability (Acct. #6261)		<u>(18,696)</u>	\$ 6,502,837
Less - Equipment Purchased			-
TOTAL DIRECT COSTS			<u>\$ 6,502,837</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
 AUDITOR-CONTROLLER

Functional Analysis of Costs

	Department Admin	Internal Audit	Payroll and Cost Plan	Expenditure Accounting	Budget/System Divison	Direct Identified	SB 90/General Government / Property Taxes	General Accounting	Total Department
ACTUAL EXPENDITURES									
Salaries and Wages	\$ 419,845	\$ 392,695	\$ 835,332	\$ 268,702	\$ 105,806	\$ 771,109	\$ 265,739	\$ 653,412	\$ 3,712,640
Employee Benefits *	184,120	172,213	366,328	117,837	46,401	338,164	116,538	286,549	1,628,148
Services and Supplies	357,481	9,357	51,851	853	5,677	613,650	107,095	16,085	1,162,048
Total Direct Costs	<u>\$ 961,446</u>	<u>\$ 574,265</u>	<u>\$ 1,253,511</u>	<u>\$ 387,392</u>	<u>\$ 157,884</u>	<u>\$ 1,722,922</u>	<u>\$ 489,372</u>	<u>\$ 956,046</u>	<u>\$ 6,502,837</u>
EXTERNAL OVERHEADS									
Building Use Allowance *	7,117	6,657	14,160	4,555	1,794	13,071	4,505	11,076	62,935
Equipment Use Allowance	2,088	-	-	-	-	-	-	-	2,088
Annual Financial Audit	446	-	-	-	-	-	-	-	446
Total External Overheads	<u>\$ 9,651</u>	<u>\$ 6,657</u>	<u>\$ 14,160</u>	<u>\$ 4,555</u>	<u>\$ 1,794</u>	<u>\$ 13,071</u>	<u>\$ 4,505</u>	<u>\$ 11,076</u>	<u>\$ 65,469</u>
Total Department Costs	971,097	580,922	1,267,672	391,947	159,677	1,735,993	493,876	967,122	6,568,305
REVENUES RECEIVED	(5,009)	-	-	-	-	-	(235,361)	(97,865)	(338,235)
Allocate Administration (2)	<u>(966,088)</u>	<u>115,214</u>	<u>245,082</u>	<u>78,836</u>	<u>31,043</u>	<u>226,239</u>	<u>77,966</u>	<u>191,708</u>	<u>-</u>
TOTAL FUNCTIONAL COSTS	-	696,136	1,512,754	470,782	190,720	1,962,233	336,482	1,060,964	6,230,071
Eliminate Unallowable Functions	-	(696,136)	-	-	-	-	(336,482)	-	(1,032,618)
NET COSTS FOR FIRST ALLOCATION	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,512,754</u>	<u>\$ 470,782</u>	<u>\$ 190,720</u>	<u>\$ 1,962,233</u>	<u>\$ -</u>	<u>\$ 1,060,964</u>	<u>\$ 5,197,453</u>

* Allocated on the basis of salaries and wages.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
 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
	Allocation Base		Schedule 17-2				*	
SERVICE DEPARTMENTS								
Administrative Management:								
County Administrative Office & ILA	382	\$ 8,758	\$ -	\$ 8,758	\$ -	\$ 8,758		
Contracts & Purchasing	105	2,407	-	2,407	-	2,407		
Human Resources & Equal Opportunity Office	723	16,576	-	16,576	-	16,576		
Risk Management	53	1,215	-	1,215	-	1,215		
Information Technology Service Departments:								
Information Technology	532	12,197	10,000	22,197	10,000	12,197		
Printing & Graphics	134	3,072	-	3,072	-	3,072		
Records Retention	95	2,178	-	2,178	-	2,178		
Telecommunications	405	9,285	-	9,285	-	9,285		
Resource Management Service Departments:								
Architectural Services	268	6,144	-	6,144	-	6,144		
Facilities & Facilities Maintenance Projects	1,007	23,087	-	23,087	-	23,087		
Fleet Management	1,498	34,344	-	34,344	-	34,344		
Resource Management Agency	131	3,003	-	3,003	-	3,003		
Other Service Departments:								
Auditor-Controller	18,293	419,390	-	419,390	-	419,390		
Enterprise Resource Project	64	1,467	28,281	29,748	28,281	1,467		
Treasurer-Tax Collector	357	8,185	-	8,185	-	8,185		
Revenue Division	775	17,768	-	17,768	-	17,768		
County Counsel	313	7,176	-	7,176	-	7,176		
Total Service Departments	25,135	\$ 576,252	\$ 38,281	\$ 614,533	\$ 38,281	\$ 576,252		
OPERATING DEPARTMENTS								
Board of Supervisors	306	7,015	-	7,015	-	7,015	\$ 1,019	\$ 8,034
Grand Jury	177	4,058	-	4,058	-	4,058	589	4,647
Office of Emergency Services	188	4,310	-	4,310	-	4,310	626	4,936
Assessor	202	4,631	-	4,631	-	4,631	673	5,304
County Clerk/Recorder	170	3,897	-	3,897	-	3,897	566	4,464
Assessment Appeals Board	34	779	-	779	-	779	113	893
Clerk of the Board	108	2,476	-	2,476	-	2,476	360	2,836
Elections	1,539	35,284	-	35,284	-	35,284	5,125	40,408
Emergency Communications	306	7,015	-	7,015	-	7,015	1,019	8,034
District Attorney	350	8,024	-	8,024	-	8,024	1,165	9,190
Child Support Services	302	6,924	-	6,924	-	6,924	1,006	7,929
Public Defender	1,014	23,247	-	23,247	-	23,247	3,377	26,624
Coroner	162	3,714	-	3,714	-	3,714	539	4,254
Sheriff's Correctional Division	787	18,043	-	18,043	-	18,043	2,621	20,664
Sheriff	1,566	35,903	-	35,903	-	35,903	5,215	41,117
Sheriff-Task Gang Force	31	711	-	711	-	711	103	814
Juvenile Hall	1,260	28,887	-	28,887	-	28,887	4,196	33,083
Probation	2,512	57,591	-	57,591	-	57,591	8,365	65,956
Agricultural Commissioner	713	16,346	-	16,346	-	16,346	2,374	18,721
Produce Inspection	2	46	-	46	-	46	7	53

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

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)								
Building Services	371	\$ 8,506	\$ -	\$ 8,506	\$ -	\$ 8,506	\$ 1,235	\$ 9,741
Planning	347	7,955	-	7,955	-	7,955	1,155	9,111
Redevelopment and Housing Office	534	12,243	15,000	27,243	15,000	12,243	3,957	16,199
Animal Services	479	10,982	-	10,982	-	10,982	1,595	12,577
Alcohol & Drug Programs	151	3,462	-	3,462	-	3,462	503	3,965
Behavioral Health	2,075	47,572	-	47,572	-	47,572	6,910	54,482
Primary Health Care	2,181	50,002	-	50,002	-	50,002	7,263	57,265
Emergency Medical Services	325	7,451	-	7,451	-	7,451	1,082	8,533
Environmental Health	704	16,140	-	16,140	-	16,140	2,344	18,484
Public Guardian/Administrator	249	5,709	-	5,709	-	5,709	829	6,538
Children's Medical Services	359	8,231	-	8,231	-	8,231	1,195	9,426
Health	1,729	39,640	-	39,640	-	39,640	5,757	45,397
Military & Veterans' Services	74	1,697	-	1,697	-	1,697	246	1,943
Social Services	3,818	87,532	-	87,532	-	87,532	12,714	100,246
Area Agency on Aging	225	5,158	-	5,158	-	5,158	749	5,908
Agricultural Cooperative Extension	76	1,742	-	1,742	-	1,742	253	1,995
Parks	1,247	28,589	-	28,589	-	28,589	4,152	32,741
Total Operating Departments	26,673	\$ 611,512	\$ 15,000	\$ 626,512	\$ 15,000	\$ 611,512	\$ 90,998	\$ 702,510
NON-GENERAL FUND								
Public Works	2,202	50,484	-	50,484	-	50,484	7,332	57,816
County Library	1,036	23,752	-	23,752	-	23,752	3,450	27,201
Lake Nacimiento	203	4,654	-	4,654	-	4,654	676	5,330
Lake San Antonio	40	917	-	917	-	917	133	1,050
IHSS PA-Administration	42	963	-	963	-	963	140	1,103
Fish & Game Propagation	16	367	-	367	-	367	53	420
Community Action Partnership	141	3,233	-	3,233	-	3,233	470	3,702
Water Resources Agency	1,421	32,578	-	32,578	-	32,578	4,732	37,310
Emergency Communication - NGEN Radio Project	34	779	-	779	-	779	113	893
Natividad Medical Center	6,615	151,657	-	151,657	-	151,657	22,027	173,685
General Liability Insurance (ISF)	189	4,333	-	4,333	-	4,333	629	4,962
Workmens' Compensation (ISF)	250	5,732	-	5,732	-	5,732	832	6,564
Benefits (ISF)	118	2,705	-	2,705	-	2,705	393	3,098
All Others	242	5,548	3,000	8,548	3,000	5,548	1,242	6,790
Total Non-General Fund	12,549	\$ 287,702	\$ 3,000	\$ 290,702	\$ 3,000	\$ 287,702	\$ 42,223	\$ 329,925
Total	64,357	\$ 1,475,466	\$ 56,281	\$ 1,531,747	\$ 56,281	\$ 1,475,466	\$ 133,221	\$ 1,032,435

* 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, 2013

Based on Actual Costs for the Year Ended June 30, 2011

AUDITOR-CONTROLLER

Allocation of Costs II - Budget and System Division

	Adjusted Expenditure Allocation Base	Budget/System Division	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 & ILA	\$ 3,467,696	\$ 984	\$ -	\$ 984	\$ -	\$ 984		
Contracts & Purchasing	829,842	235	-	235	-	235		
Human Resources & Equal Opportunity Office	4,241,327	1,203	-	1,203	-	1,203		
Risk Management	841,077	239	-	239	-	239		
Information Technology Service Departments:								
Information Technology	13,674,264	3,879	-	3,879	-	3,879		
Printing & Graphics	762,112	216	-	216	-	216		
Records Retention	522,191	148	-	148	-	148		
Telecommunications	5,259,939	1,492	-	1,492	-	1,492		
Resource Management Service Departments:								
Architectural Services	1,018,792	289	-	289	-	289		
Facilities & Facilities Maintenance Projects	7,172,568	2,034	-	2,034	-	2,034		
Fleet Management	4,989,239	1,415	-	1,415	-	1,415		
Resource Management Agency	3,932,330	1,115	-	1,115	-	1,115		
Other Service Departments:								
Auditor-Controller	6,482,218	1,839	-	1,839	-	1,839		
Enterprise Resource Project	164,052	47	-	47	-	47		
Treasurer-Tax Collector	3,064,820	869	-	869	-	869		
Revenue Division	3,090,022	876	-	876	-	876		
County Counsel	5,253,205	1,490	-	1,490	-	1,490		
Total Service Departments	\$ 64,765,693	\$ 18,370	\$ -	\$ 18,370	\$ -	\$ 18,370		
OPERATING DEPARTMENTS								
Board of Supervisors	2,905,965	824	-	824	-	824	\$ 120	\$ 944
Grand Jury	50,786	14	-	14	-	14	2	16
Insurance	463,003	131	-	131	-	131	19	150
Office of Emergency Services	1,086,951	308	-	308	-	308	45	353
Assessor	5,197,396	1,474	-	1,474	-	1,474	214	1,688
County Clerk/Recorder	1,609,030	456	-	456	-	456	66	523
Assessment Appeals Board	2,540	1	-	1	-	1	0	1
Clerk of the Board	558,913	159	-	159	-	159	23	182
Elections	3,008,680	853	-	853	-	853	124	977
Emergency Communications	8,091,100	2,295	-	2,295	-	2,295	333	2,628
District Attorney	18,206,058	5,164	-	5,164	-	5,164	750	5,914
Child Support Services	11,082,903	3,144	-	3,144	-	3,144	457	3,600
Public Defender	9,679,455	2,745	-	2,745	-	2,745	399	3,144
Coroner	1,732,067	491	-	491	-	491	71	563
Sheriff's Correctional Division	34,087,165	9,668	-	9,668	-	9,668	1,404	11,073
Sheriff	35,067,201	9,946	-	9,946	-	9,946	1,445	11,391
Sheriff-Task Gang Force	852,757	242	-	242	-	242	35	277
Juvenile Hall	17,919,690	5,083	-	5,083	-	5,083	738	5,821
Probation	16,464,817	4,670	-	4,670	-	4,670	678	5,348
Agricultural Commissioner	7,273,453	2,063	-	2,063	-	2,063	300	2,363

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

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)								
Produce Inspection	\$ 523,731	\$ 149	\$ -	\$ 149	\$ -	\$ 149	\$ 22	\$ 170
Building Services	3,800,239	1,078	-	1,078	-	1,078	157	1,234
Planning	4,396,687	1,247	-	1,247	-	1,247	181	1,428
Redevelopment and Housing Office	4,330,814	1,228	-	1,228	-	1,228	178	1,407
Animal Services	1,558,912	442	-	442	-	442	64	506
Alcohol & Drug Programs	4,667,229	1,324	-	1,324	-	1,324	192	1,516
Behavioral Health	46,880,573	13,297	-	13,297	-	13,297	1,931	15,229
Primary Health Care	25,401,560	7,205	-	7,205	-	7,205	1,046	8,251
Emergency Medical Services	1,806,571	512	-	512	-	512	74	587
Environmental Health	7,307,333	2,073	-	2,073	-	2,073	301	2,374
Public Guardian/Administrator	1,338,344	380	-	380	-	380	55	435
Children's Medical Services	5,898,307	1,673	-	1,673	-	1,673	243	1,916
Health	18,338,077	5,201	-	5,201	-	5,201	755	5,957
Military & Veterans' Services	537,899	153	-	153	-	153	22	175
Social Services	83,911,535	23,801	-	23,801	-	23,801	3,457	27,258
Area Agency on Aging	436,190	124	-	124	-	124	18	142
Agricultural Cooperative Extension	516,295	146	-	146	-	146	21	168
Parks	7,837,446	2,223	-	2,223	-	2,223	323	2,546
Total Operating Departments	\$ 394,827,672	\$ 111,989	\$ -	\$ 111,989	\$ -	\$ 111,989	\$ 16,266	\$ 128,255
NON-GENERAL FUND								
Public Works	17,856,713	5,065	-	5,065	-	5,065	736	5,801
County Library	7,445,614	2,112	-	2,112	-	2,112	307	2,419
Lake Nacimiento	1,290,235	366	-	366	-	366	53	419
Lake San Antonio	147,408	42	-	42	-	42	6	48
IHHS PA-Administration	515,580	146	-	146	-	146	21	167
Fish & Game Propagation	23,204	7	-	7	-	7	1	8
Office for Employment Training	7,679,024	2,178	-	2,178	-	2,178	316	2,494
Community Action Partnership	770,002	218	-	218	-	218	32	250
Water Resources Agency	7,259,010	2,059	-	2,059	-	2,059	299	2,358
Emergency Communication - NGEN Radio Project	21,550	6	-	6	-	6	1	7
Natividad Medical Center	159,846,080	45,339	-	45,339	-	45,339	6,585	51,924
General Liability Insurance (ISF)	2,182,589	619	-	619	-	619	90	709
Workmens' Compensation (ISF)	2,943,924	835	-	835	-	835	121	956
Benefits (ISF)	4,828,587	1,370	-	1,370	-	1,370	199	1,569
Total Non-General Fund	\$ 212,809,519	\$ 60,361	\$ -	\$ 60,361	\$ -	\$ 60,361	\$ 8,767	\$ 69,128
Total	\$ 672,402,884	\$ 190,720	\$ -	\$ 190,720	\$ -	\$ 190,720	\$ 25,033	\$ 197,383

* 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, 2013

Based on Actual Costs for the Year Ended June 30, 2011

AUDITOR-CONTROLLER

Allocation of Costs III - Payroll, Cost Plan & ERP Charges

	Base #1 Number of Employees	Payroll and Cost Plan	Direct Identified	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
	Allocation Base	Base #3	Schedule 17-2				*	
SERVICE DEPARTMENTS								
Administrative Management:								
County Administrative Office & ILA	21.75	\$ 7,277	\$ 8,700	\$ 15,977	\$ 7,205	\$ 8,772		
Contracts & Purchasing	6.75	2,258	2,700	4,958	2,506	2,452		
Human Resources & Equal Opportunity Office	30.50	10,205	12,199	22,404	8,144	14,260		
Risk Management	8.00	2,677	3,200	5,877	3,446	2,431		
Information Technology Service Departments:								
Information Technology	86.25	28,858	40,375	69,233	30,384	38,849		
Printing & Graphics	5.00	1,673	2,000	3,673	1,566	2,107		
Records Retention	6.00	2,008	2,400	4,407	2,192	2,215		
Telecommunications	22.75	7,612	9,100	16,711	8,144	8,567		
Resource Management Service Departments:								
Architectural Services	5.25	1,757	2,100	3,856	2,281	1,575		
Facilities & Facilities Maintenance Projects	31.25	10,456	12,499	22,955	12,355	10,600		
Fleet Management	18.50	6,190	7,400	13,590	6,843	6,747		
Resource Management Agency	31.25	10,456	14,323	24,779	12,545	12,234		
Other Service Departments:								
Auditor-Controller	48.00	16,060	19,199	35,259	16,286	18,973		
Treasurer-Tax Collector	18.75	6,274	7,500	13,773	6,265	7,508		
Revenue Division	24.50	8,197	9,800	17,997	8,458	9,539		
County Counsel	29.00	9,703	11,600	21,303	9,554	11,749		
Total Service Departments	393.50	\$ 131,660	\$ 165,094	\$ 296,754	\$ 138,174	\$ 158,580		
OPERATING DEPARTMENTS								
Board of Supervisors	19.00	6,357	7,600	13,957	6,578	7,379	\$ 2,027	\$ 9,406
Office of Emergency Services	5.00	1,673	2,000	3,673	1,566	2,107	533	2,640
Assessor	51.50	17,231	20,599	37,830	16,288	21,542	5,495	27,037
County Clerk/Recorder	14.75	4,935	5,900	10,835	5,325	5,510	1,574	7,084
Clerk of the Board	4.25	1,422	1,700	3,122	1,566	1,556	453	2,009
Elections	9.00	3,011	3,600	6,611	3,132	3,479	960	4,439
Emergency Communications	67.00	22,417	26,799	49,216	22,553	26,663	7,148	33,812
District Attorney	118.25	39,565	47,298	86,863	40,093	46,770	12,616	59,386
Child Support Services	106.00	35,466	42,398	77,865	35,708	42,157	11,309	53,466
Public Defender	49.00	16,395	19,599	35,994	14,878	21,116	5,228	26,344
Coroner	10.25	3,430	4,100	7,529	2,349	5,180	1,094	6,274
Sheriff's Correctional Division	187.00	62,568	74,797	137,365	68,598	68,767	19,952	88,718
Sheriff	212.00	70,933	84,796	155,729	75,175	80,554	22,619	103,173
Sheriff-Task Gang Force	5.50	1,840	2,200	4,040	1,879	2,161	587	2,748
Juvenile Hall	160.25	53,618	64,097	117,715	-	117,715	17,098	134,812
Probation	136.75	45,755	55,306	101,060	93,812	7,248	14,679	21,927
Agricultural Commissioner	68.75	23,003	27,499	50,502	19,420	31,082	7,335	38,417
Produce Inspection	5.50	1,840	2,200	4,040	7,831	(3,791)	587	(3,204)
Building Services	30.25	10,121	12,099	22,221	7,983	14,238	3,227	17,465
Planning	39.75	13,300	15,899	29,199	15,966	13,233	4,241	17,474
Redevelopment and Housing Office	11.75	3,931	4,700	8,631	4,182	4,449	1,254	5,703

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

AUDITOR-CONTROLLER

	Allocation of Costs III - Payroll & Cost Plan							Total Net Allocation
	Base #1 Number of Employees	Payroll and Cost Plan	Direct Identified	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	
OPERATING DEPARTMENTS (Continued)								
Animal Services	18.75	\$ 6,274	\$ 7,500	\$ 13,773	\$ 6,578	\$ 7,195	\$ 2,000	\$ 9,196
Alcohol & Drug Programs	11.25	3,764	4,500	8,264	6,578	1,686	1,200	2,886
Behavioral Health	245.50	82,141	98,196	180,337	82,849	97,488	26,193	123,681
Primary Health Care	196.25	65,663	78,497	144,160	54,831	89,329	20,938	110,267
Emergency Medical Services	5.00	1,673	2,000	3,673	2,506	1,167	533	1,700
Environmental Health	61.50	20,577	24,599	45,176	22,553	22,623	6,562	29,185
Public Guardian/Administrator	10.50	3,513	4,200	7,713	3,446	4,267	1,120	5,387
Children's Medical Services	54.25	18,151	21,699	39,850	18,167	21,683	5,788	27,472
Health	153.25	51,276	61,297	112,573	53,562	59,011	16,351	75,362
Military & Veterans' Services	4.75	1,589	1,900	3,489	1,757	1,732	507	2,239
Social Services	698.75	233,793	279,488	513,281	228,410	284,871	74,552	359,423
Area Agency on Aging	3.00	1,004	1,200	2,204	-	2,204	320	2,524
Agricultural Cooperative Extension	6.75	2,258	2,700	4,958	1,566	3,392	720	4,113
Parks	67.00	22,417	26,799	49,216	22,553	26,663	7,148	33,812
Total Operating Departments	2,848.00	\$ 952,905	\$ 1,139,760	\$ 2,092,666	\$ 950,238	\$ 1,142,428	\$ 303,949	\$ 1,446,377
NON-GENERAL FUND								
Public Works	110.75	37,056	44,298	81,354	43,717	37,637	11,816	49,453
County Library	94.25	31,535	37,698	69,233	21,613	47,620	10,056	57,676
Lake Nacimiento	14.50	4,852	5,800	10,651	-	10,651	1,547	12,198
Lake San Antonio	1.00	335	400	735	-	735	107	841
IHHS PA-Administration	4.00	1,338	1,600	2,938	-	2,938	427	3,365
Office for Employment Training	54.75	18,319	21,899	40,218	21,670	18,548	5,841	24,389
Community Action Partnership	1.00	335	400	735	-	735	107	841
Water Resources Agency	50.25	16,813	65,492	82,305	19,733	62,572	11,954	74,526
Emergency Communication - NGEN Radio Project	-	-	54,714	54,714	-	54,714	7,947	62,661
Natividad Medical Center	949.25	317,607	425,077	742,684	241,438	501,246	107,871	609,117
Total Non-General Fund	1,279.75	\$ 428,188	\$ 657,378	\$ 1,085,566	\$ 348,171	\$ 737,395	\$ 157,673	\$ 895,068
Total	4,521.25	\$ 1,512,754	\$ 1,962,232	\$ 3,474,986	\$ 1,436,583	\$ 2,038,403	\$ 461,622	\$ 2,341,445
Grand Total		\$ 3,178,939	\$ 2,018,513	\$ 5,197,453	\$ 1,492,864	\$ 3,704,589	\$ 619,876	\$ 3,571,263

* 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, 2013

Based on Actual Costs for the Year Ended June 30, 2011
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

2010-11 ACTUAL EXPENDITURES

Budget Unit 403-1110-8006 - Enterprise Resource Project	\$ 1,218,905	
Less - For Equipment Purchased	<u>(1,054,853)</u>	\$ 164,052
Equipment Use Allowance		1,411,762
Annual County Audit		265
REVENUES RECEIVED		<u>-</u>
TOTAL COSTS FOR FIRST ALLOCATION		<u>\$ 1,576,078</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013
Based on Actual Costs for the Year Ended June 30, 2011
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 & ILA	21.75	\$	7,582				
Contracts & Purchasing	6.75		2,353				
Human Resources & Equal Opportunity Office	30.50		10,632				
Risk Management	8.00		2,789				
Information Technology Service Departments:							
Information Technology	86.25		30,066				
Printing & Graphics	5.00		1,743				
Records Retention	6.00		2,092				
Telecommunications	22.75		7,931				
Resource Management Service Departments:							
Architectural Services	5.25		1,830				
Facilities & Facilities Maintenance Projects	31.25		10,894				
Fleet Management	18.50		6,449				
Resource Management Agency	31.25		10,894				
Other Service Departments:							
Auditor-Controller	48.00		16,732				
Treasurer-Tax Collector	18.75		6,536				
Revenue Division	24.50		8,541				
County Counsel	29.00		10,109				
Total Service Departments	<u>393.50</u>	\$	<u>137,172</u>				
OPERATING DEPARTMENTS							
Board of Supervisors	19.00		6,623	\$	(51)	\$	6,572
Office of Emergency Services	5.00		1,743		(13)		1,729
Assessor	51.50		17,953		(139)		17,814
County Clerk/Recorder	14.75		5,142		(40)		5,102
Clerk of the Board	4.25		1,482		(11)		1,470
Elections	9.00		3,137		(24)		3,113
Emergency Communications	67.00		23,356		(181)		23,175
District Attorney	118.25		41,221		(319)		40,902
Child Support Services	106.00		36,951		(286)		36,665
Public Defender	49.00		17,081		(132)		16,949
Coroner	10.25		3,573		(28)		3,545
Sheriff's Correctional Division	187.00		65,187		(504)		64,683
Sheriff	212.00		73,902		(572)		73,330
Sheriff-Task Gang Force	5.50		1,917		(15)		1,902
Juvenile Hall	160.25		55,862		(432)		55,430
Probation	136.75		47,670		(369)		47,301
Agricultural Commissioner	68.75		23,966		(185)		23,780
Produce Inspection	5.50		1,917		(15)		1,902
Building Services	30.25		10,545		(82)		10,463
Planning	39.75		13,857		(107)		13,749
Redevelopment and Housing Office	11.75		4,096		(32)		4,064

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
ENTERPRISE RESOURCE PROJECT

	Allocation of Costs			
	Allocation Base	Total First Allocation	Other Service Departments	Total Net Allocation
OPERATING DEPARTMENTS (Continued)				
Animal Services	18.75	\$ 6,536	\$ (51)	\$ 6,486
Alcohol & Drug Programs	11.25	3,922	(30)	3,891
Behavioral Health	245.50	85,580	(662)	84,918
Primary Health	196.25	68,411	(529)	67,882
Emergency Medical Services	5.00	1,743	(13)	1,729
Environmental Health	61.50	21,438	(166)	21,273
Public Guardian/Administrator	10.50	3,660	(28)	3,632
Children's Medical Services	54.25	18,911	(146)	18,765
Health	153.25	53,422	(413)	53,009
Military & Veterans' Services	4.75	1,656	(13)	1,643
Social Services	698.75	243,580	(1,884)	241,696
Area Agency on Aging	3.00	1,046	(8)	1,038
Agricultural Cooperative Extension	6.75	2,353	(18)	2,335
Parks	67.00	23,356	(181)	23,175
Total Operating Departments	<u>2,848.00</u>	<u>\$ 992,794</u>	<u>\$ (7,679)</u>	<u>\$ 985,115</u>
NON-GENERAL FUND				
Public Works	110.75	38,607	(299)	38,308
County Library	94.25	32,855	(254)	32,601
Lake Nacimiento	14.50	5,055	(39)	5,016
Lake San Antonio	1.00	349	(3)	346
IHSS PA-Administration	4.00	1,394	(11)	1,384
Office for Employment Training	54.75	19,085	(148)	18,938
Community Action Partnership	1.00	349	(3)	346
Water Resources Agency	50.25	17,517	(135)	17,381
Natividad Medical Center	949.25	330,902	(2,560)	328,343
Total Non-General Fund	<u>1,279.75</u>	<u>\$ 446,112</u>	<u>\$ (3,451)</u>	<u>\$ 442,662</u>
Total	<u>4,521.25</u>	<u>\$ 1,576,078</u>	<u>\$ (11,130)</u>	<u>\$ 1,427,777</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, 2013

Based on Actual Costs for the Year Ended June 30, 2011
 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

2010-11 ACTUAL EXPENDITURES

Budget Unit 001-1170-8263&8266 - Treasurer-Tax Collector	\$	3,001,572	
Intra & Inter-fund Reimbursement Added Back		401,070	
Less - Non-Recoverable Liability (Acct. #6261)		<u>(7,743)</u>	\$ 3,394,898
Less - Equipment Purchased			(254,784)
TOTAL DIRECT COSTS			<u>\$ 3,140,114</u>

1,170

Functional Analysis

	<u>Department Administration</u>	<u>Treasury Activities</u>	<u>Investing</u>	<u>Property Tax Collection</u>	<u>Total Department</u>
ACTUAL EXPENDITURES					
Salaries and Wages	\$ 529,938	\$ 241,543	\$ 76,237	\$ 636,688	\$ 1,484,406
Employee Benefits *	217,040	98,926	31,223	260,760	607,948
Services and Supplies	-	531,639	-	516,121	1,047,759
Total Direct Costs	<u>\$ 746,978</u>	<u>\$ 872,108</u>	<u>\$ 107,460</u>	<u>\$ 1,413,569</u>	<u>\$ 3,140,114</u>
EXTERNAL OVERHEADS					
Building Use Allowance *	21,240	9,681	3,056	25,518	59,495
Equipment Use Allowance *	14,676	6,689	2,111	15,702	39,179
Annual Financial Audit *	342	156	49	411	958
Total External Overheads	\$ 36,258	\$ 16,526	\$ 5,216	\$ 41,631	\$ 99,632
Allocate Department Administration*	(783,236)	198,210	62,560	522,466	-
TOTAL FUNCTIONAL COSTS	-	1,086,844	175,236	1,977,665	3,239,746
REVENUES RECEIVED	-	(6,617)	(605,914)	(985,155)	(1,597,686)
Eliminate Unallowable Functions	-	-	430,678	(992,510)	(561,832)
TOTAL COSTS FOR FIRST ALLOCATION	<u>\$ -</u>	<u>\$ 1,080,227</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,080,227</u>

* Allocated on the basis of salaries and wages.

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

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	Direct Identified	First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments (2)	
SERVICE DEPARTMENTS									
Administrative Management:									
County Administrative Office & ILA	21.75	382	399	\$ -	\$ 2,294	\$ -	\$ 2,294		
Contracts & Purchasing	6.75	105	110	-	634	-	634		
Human Resources & EOO	30.50	723	746	-	4,295	-	4,295		
Risk Management	8.00	53	59	-	340	-	340		
Information Technology Service Departments:									
Information Technology	86.25	532	598	-	3,441	-	3,441		
Printing & Graphics	5.00	134	138	-	793	-	793		
Records Retention	6.00	95	100	-	573	-	573		
Telecommunications	22.75	405	422	-	2,431	-	2,431		
Resource Management Service Departments:									
Architectural Services	5.25	268	272	-	1,565	-	1,565		
Facilities & Facilities Maintenance Projects	31.25	1,007	1,031	-	5,932	-	5,932		
Fleet Management	18.50	1,498	1,512	-	8,701	-	8,701		
Resource Management Agency	31.25	131	155	-	891	-	891		
Other Service Departments:									
Auditor-Controller	48.00	18,293	18,330	2,727	108,199	2,727	105,472		
Enterprise Resource Project	-	64	64	-	368	-	368		
Treasurer-Tax Collector	18.75	357	371	196,472	198,609	196,472	2,137		
Revenue Division	24.50	775	794	199,144	203,711	199,144	4,567		
County Counsel	29.00	313	335	-	1,929	-	1,929		
Total Service Departments	393.50	25,135	25,436	\$ 398,343	\$ 544,707	\$ 398,343	\$ 146,364		
OPERATING DEPARTMENTS									
Board of Supervisors	19.00	306	321	-	1,844	-	1,844	\$ 175	\$ 2,019
Grand Jury	-	177	177	-	1,018	-	1,018	97	1,115
Insurance	-	21	21	-	121	-	121	11	132
Office of Emergency Services	5.00	188	192	-	1,104	-	1,104	105	1,208
Assessor	51.50	202	241	2,727	4,116	2,727	1,389	649	2,038
County Clerk/Recorder	14.75	170	181	-	1,043	-	1,043	99	1,142
Assessment Appeals Board	-	34	34	-	196	-	196	19	214
Clerk of the Board	4.25	108	111	-	640	-	640	61	701
Elections	9.00	1,539	1,546	-	8,895	-	8,895	843	9,738
Emergency Communications	67.00	306	357	-	2,056	-	2,056	195	2,251
District Attorney	118.25	350	441	-	2,535	-	2,535	240	2,775
Child Support Services	106.00	302	383	-	2,205	-	2,205	209	2,414
Public Defender	49.00	1,014	1,052	-	6,051	-	6,051	574	6,624
Coroner	10.25	162	170	-	977	-	977	93	1,070
Sheriff's Correctional Division	187.00	787	930	-	5,352	-	5,352	507	5,860
Sheriff	212.00	1,566	1,728	-	9,945	-	9,945	943	10,887
Sheriff-Task Gang Force	5.50	31	35	-	203	-	203	19	222
Juvenile Hall	160.25	1,260	1,383	-	7,956	-	7,956	754	8,710
Probation	136.75	2,512	2,617	-	15,057	-	15,057	1,427	16,484
Agricultural Commissioner	68.75	713	766	-	4,406	-	4,406	418	4,823

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
 TREASURER-TAX COLLECTOR

Allocation of Costs									
	Base #1	Base #4	Allocation	Direct	First	Less: Direct	Net First	Other Service	Total Net
	Number of	A/P	Base	Identified	Allocation	Charges	Allocation	Departments	Allocation
	Employees	Warrants							
OPERATING DEPARTMENTS (Continued)									
Produce Inspection	5.50	2	6	\$ -	\$ 36	\$ -	\$ 36	\$ 3	\$ 39
Building Services	30.25	371	394	-	2,268	-	2,268	215	2,483
Planning	39.75	347	377	-	2,172	-	2,172	206	2,378
Redevelopment and Housing Office	11.75	534	543	-	3,124	-	3,124	296	3,421
Animal Services	18.75	479	493	-	2,839	-	2,839	269	3,108
Alcohol & Drug Programs	11.25	151	160	-	918	-	918	87	1,005
Behavioral Health	245.50	2,075	2,263	-	13,021	-	13,021	1,234	14,255
Primary Health Care	196.25	2,181	2,331	-	13,414	-	13,414	1,271	14,686
Emergency Medical Services	5.00	325	329	-	1,892	-	1,892	179	2,071
Environmental Health	61.50	704	751	-	4,322	-	4,322	410	4,731
Public Guardian/Administrator	10.50	249	257	-	1,479	-	1,479	140	1,619
Children's Medical Services	54.25	359	401	-	2,305	-	2,305	218	2,523
Health	153.25	1,729	1,846	-	10,624	-	10,624	1,007	11,631
Military & Veterans' Services	4.75	74	78	-	447	-	447	42	489
Social Services	698.75	3,818	44,001	-	253,188	-	253,188	23,999	277,186
Area Agency on Aging	3.00	225	227	-	1,308	-	1,308	124	1,432
Agricultural Cooperative Extension	6.75	76	81	-	467	-	467	44	511
Parks	67.00	1,247	1,298	-	7,471	-	7,471	708	8,179
Total Operating Departments	2,848.00	26,694	68,522	\$ 2,727	\$ 397,014	\$ 2,727	\$ 394,287	\$ 37,890	\$ 432,176
NON-GENERAL FUND									
Public Works	110.75	2,202	2,287	-	13,159	-	13,159	1,247	14,406
County Library	94.25	1,036	1,108	-	6,376	-	6,376	604	6,981
Lake Nacimiento	14.50	203	214	-	1,232	-	1,232	117	1,349
Lake San Antonio	1.00	40	41	-	235	-	235	22	257
IHSS PA-Administration	4.00	42	45	-	259	-	259	25	284
Fish & Game Propagation	-	16	16	-	92	-	92	9	101
Office for Employment Training	54.75	-	10,584	-	60,902	-	60,902	5,773	66,674
Community Action Partnership	1.00	141	142	-	816	-	816	77	893
Water Resources Agency	50.25	1,421	1,459	-	8,398	-	8,398	796	9,194
Emergency Communication - NGEN	-	34	34	-	196	-	196	19	214
Natividad Medical Center	949.25	6,615	7,342	-	42,245	-	42,245	4,004	46,249
General Liability Insurance (ISF)	-	189	189	-	1,088	-	1,088	103	1,191
Workmens' Compensation (ISF)	-	250	250	-	1,439	-	1,439	136	1,575
Benefits (ISF)	-	118	118	-	679	-	679	64	743
All Others	-	242	242	-	1,393	-	1,393	132	1,524
Total Non-General Fund	1,279.75	12,549	24,071	\$ -	\$ 138,507	\$ -	\$ 138,507	\$ 13,128	\$ 151,635
Total	4,521.25	64,378	118,029	\$ 401,070	\$ 1,080,227	\$ 401,070	\$ 679,157	\$ 51,018	\$ 583,811

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:

$$3,461. (\text{total PR Warrants}) \div 4,521.25 (\text{total \# of EE}) = 0.765496 \times 21.75 (\text{\# of CAO Employees}) = 16.65 + 382 (\text{AP Warrants}) = 398.65$$

(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, 2013

Based on Actual Costs for the Year Ended June 30, 2011
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

2010-11 ACTUAL EXPENDITURES

Budget Unit 1170-8264 - Revenue Division	\$	3,160,007		
Intra & Inter-fund Reimbursement Added Back		58,466		
Less - Non-Recoverable Liability (Acct. #6261)		<u>(8,215)</u>	\$	3,210,258
Less - Equipment Purchased			<u>(97,739)</u>	\$ 3,112,520

EXTERNAL OVERHEADS

Building Use Allowance			12,954	
Equipment Use Allowance			16,284	
Annual Financial Audit			<u>152</u>	29,390

REVENUES RECEIVED

				<u>(412,525)</u>
NET COSTS FOR FIRST ALLOCATION				<u>\$ 2,729,385</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
 REVENUE DIVISION

Allocation of Costs						
	Allocation Base	First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
Allocation Base	Revenue Calculation					
SERVICE DEPARTMENTS					(2)	
Resource Management Service Department:						
Fleet Management	0.20%	\$ 5,342	\$ -	\$ 5,342		
Other Service Department:						
Treasurer-Tax Collector (3)	0.05%	59,801	58,466	1,335		
Total Service Departments		<u>\$ 65,143</u>	<u>\$ 58,466</u>	<u>\$ 6,677</u>		
OPERATING DEPARTMENTS						
Public Defender	0.03%	801	907	(105)	\$ 33	\$ (72)
Sheriff	0.09%	2,404	-	2,404	99	2,504
Probation	5.17%	138,086	156,092	(18,005)	5,669	(12,337)
Health	0.03%	801	-	801	33	834
Total Operating Departments		<u>\$ 142,093</u>	<u>\$ 156,999</u>	<u>\$ (14,906)</u>	<u>\$ 5,833</u>	<u>\$ (9,071)</u>
NON-GENERAL COUNTY						
Natividad Medical Center	0.19%	5,075	-	5,075	208	5,283
Superior Court of CA - Mo Co	94.23%	2,516,807	2,845,001	(328,195)	103,323	(224,871)
All Others	0.01%	267	-	267	11	278
Total Non-General Fund		<u>\$ 2,522,149</u>	<u>\$ 2,845,001</u>	<u>\$ (322,853)</u>	<u>\$ 103,543</u>	<u>\$ (219,310)</u>
Total	100.00%	<u>\$ 2,729,385</u>	<u>\$ 3,060,466</u>	<u>\$ (331,081)</u>	<u>\$ 109,376</u>	<u>\$ (228,382)</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, 2013

Based on Actual Costs for the Year Ended June 30, 2011
 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

2010-11 ACTUAL EXPENDITURES

Budget Unit 1210-8057 - County Counsel	\$	2,785,097	
Intra & Inter-fund Reimbursement Added Back		2,489,905	
Less - Non-Recoverable Liability (Acct. #6261)		<u>(11,048)</u>	\$ 5,263,954

EXTERNAL OVERHEADS

Building Use Allowance		80,692	
Equipment Use Allowance		3,716	
Annual Financial Audit		<u>258</u>	84,666

REVENUES RECEIVED

			<u>(10,015)</u>
TOTAL COSTS FOR FIRST ALLOCATION	\$		<u>5,338,606</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011
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 & ILA	\$ 99,811	\$ 133,271	\$ -	\$ 133,271		
Contracts & Purchasing	23,942	31,969	-	31,969		
Human Resources & Equal Opportunity Office	26,833	35,828	-	35,828		
Risk Management	4,459	5,953	-	5,953		
Information Technology Service Department:						
Information Technology	24,352	32,515	-	32,515		
Telecommunications	29,741	39,712	-	39,712		
Resource Management Service Departments:						
Architectural Services	9,110	12,164	13,217	(1,052)		
Facilities & Facilities Maintenance Projects	15,816	21,118	1,689	19,430		
Other Service Departments:						
Auditor-Controller	10,301	13,754	-	13,754		
Treasurer-Tax Collector	15,167	20,252	-	20,252		
Revenue Division	830	1,108	-	1,108		
Total Service Departments	<u>\$ 260,362</u>	<u>\$ 347,645</u>	<u>\$ 14,905</u>	<u>\$ 332,739</u>		
OPERATING DEPARTMENTS						
Board of Supervisors	74,296	99,203	-	99,203	\$ 4,795	\$ 103,998
Grand Jury	2,745	3,666	-	3,666	177	3,843
Office of Emergency Services	2,278	3,042	-	3,042	147	3,189
Assessor	28,366	37,876	-	37,876	1,831	39,706
County Clerk - Recorder	117	156	-	156	8	163
Assessment Appeals Board	26,918	35,942	-	35,942	1,737	37,679
Clerk of the Board	12,382	16,533	-	16,533	799	17,332
Elections	4,141	5,530	-	5,530	267	5,797
Emergency Communications	3,195	4,266	-	4,266	206	4,473
District Attorney	16,579	22,136	-	22,136	1,070	23,206
Child Support Services	3,814	5,093	-	5,093	246	5,339
Public Defender	364	486	-	486	23	509
Sheriff Correctional	1,165	1,555	-	1,555	75	1,630
Sheriff	154,100	205,760	-	205,760	9,945	215,705
Probation	20,966	27,994	-	27,994	1,353	29,348
Agricultural Commissioner	13,511	18,040	12,061	5,979	872	6,851
Building Services	23,109	30,856	-	30,856	1,491	32,348
Planning	417,065	556,881	80,534	476,347	26,917	503,264
Redevelopment and Housing Office	124,808	166,649	123,285	43,364	8,055	51,419
Animal Services	1,019	1,361	1,747	(386)	66	(321)
Behavioral Health	95,578	127,620	35,195	92,425	6,169	98,593
Primary Health	22,427	29,945	25,353	4,592	1,447	6,039
Emergency Medical Services	17,586	23,482	16,960	6,522	1,135	7,657
Environmental Health	61,979	82,757	50,502	32,255	4,000	36,255
Public Guardian/Administrator	108,647	145,069	217,561	(72,492)	7,012	(65,480)
Health	72,251	96,472	28,295	68,177	4,663	72,840

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

COUNTY COUNSEL

Allocation of Costs

	Allocation Base	Total First Allocation	Less: Direct Charges	Net First Allocation	Other Service Departments	Total Net Allocation
OPERATING DEPARTMENTS (Continued)						
Military & Veterans' Services	\$ 451	\$ 603	\$ 1,550	\$ (947)	\$ 29	\$ (918)
Social Services	499,892	667,475	495,438	172,037	32,263	204,299
Parks	86,176	115,066	-	115,066	5,562	120,627
Total Operating Departments	<u>\$ 1,895,926</u>	<u>\$ 2,531,511</u>	<u>\$ 1,088,481</u>	<u>\$ 1,443,030</u>	<u>\$ 122,362</u>	<u>\$ 1,565,391</u>
NON-GENERAL FUND						
Public Works	185,200	247,286	-	247,286	11,953	259,239
County Library	14,621	19,522	-	19,522	944	20,466
Office for Employment Training	10,118	13,510	10,860	2,649	653	3,302
Water Resources Agency	93,796	125,241	87,020	38,221	6,054	44,274
Natividad Medical Center	268,991	359,167	251,159	108,008	17,360	125,368
General Liability Insurance (ISF)	1,177,177	1,571,810	1,178,093	393,717	75,974	469,691
LAFCO	11,214	14,973	17,157	(2,184)	724	(1,460)
Superior Court of CA - Mo Co	12,195	16,284	2,800	13,484	787	14,271
All Others	68,645	91,657	85,541	6,116	4,430	10,545
Total Non-General Fund	<u>\$ 1,841,957</u>	<u>\$ 2,459,450</u>	<u>\$ 1,632,630</u>	<u>\$ 826,819</u>	<u>\$ 118,878</u>	<u>\$ 945,697</u>
Total	<u>\$ 3,998,245</u>	<u>\$ 5,338,606</u>	<u>\$ 2,736,017</u>	<u>\$ 2,602,588</u>	<u>\$ 241,240</u>	<u>\$ 2,511,088</u>

change the comment

* 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, 2013

Based on Actual Costs for the Year Ended June 30, 2011

	Base #1	Base #2	Base #3	Base #4	Base #5	Base #6	Base #7
	Number of	Gross	Adjusted	A/P	Square Feet	Telephone	Radio Maintenance/ Site Rental Costs
	Employees	Salaries	Expenditure	Warrants	Occupied	Charges	
SERVICE DEPARTMENTS							
Administrative Management:							
County Administrative Office & ILA	21.75	\$ 2,228,687	\$ 3,467,696	382	-	\$ 34,597	\$ -
Contracts & Purchasing	6.75	502,562	829,842	105	-	8,200	-
Human Resources & Equal Opportunity Office	30.50	2,359,975	4,241,327	723	-	24,872	-
Risk Management	8.00	598,420	841,077	53	-	11,517	-
Information Technology Service Departments:							
Information Technology	86.25	-	13,674,264	532	-	-	-
Printing & Graphics	5.00	-	762,112	134	-	5,015	-
Records Retention	6.00	-	522,191	95	-	23,432	-
Telecommunications	22.75	-	5,259,939	405	-	-	-
Resource Management Service Departments:							
Architectural Services	5.25	-	1,018,792	268	-	13,092	-
Facilities & Facilities Maintenance Projects	31.25	-	7,172,568	1,007	-	23,312	40
Fleet Management	18.50	-	4,989,239	1,498	-	7,835	-
Resource Management Agency	31.25	-	3,932,330	131	-	31,713	-
Other Service Departments:							
Auditor-Controller	48.00	-	6,482,218	18,293	-	47,576	-
Enterprise Resource Project	-	-	164,052	64	-	8,110	-
Treasurer-Tax Collector	18.75	-	3,064,820	357	-	25,202	-
Revenue Division	24.50	-	3,090,022	775	-	41,937	-
County Counsel	29.00	-	5,253,205	313	-	34,169	-
Total Service Departments	393.50	\$ 5,689,643	\$ 64,765,693	25,135	-	\$ 340,580	\$ 40
OPERATING DEPARTMENTS							
Board of Supervisors	19.00	-	2,905,965	306	-	23,912	1,826
Grand Jury	-	-	50,786	177	-	-	-
Insurance	-	-	463,003	21	-	-	-
Office of Emergency Services	5.00	377,342	1,086,951	188	-	29,154	2,066
Assessor	51.50	-	5,197,396	202	-	54,896	-
County Clerk/Recorder	14.75	-	1,609,030	170	-	21,189	-
Assessment Appeals Board	-	-	2,540	34	-	-	-
Clerk of the Board	4.25	-	558,913	108	-	6,941	-
Elections	9.00	-	3,008,680	1,539	-	32,518	-
Emergency Communications	67.00	-	8,091,100	306	-	37,404	50,834
District Attorney	118.25	-	18,206,058	350	-	150,195	10,464
Child Support Services	106.00	-	11,082,903	302	-	118,099	-
Public Defender	49.00	-	9,679,455	1,014	-	50,041	-
Coroner	10.25	-	1,732,067	162	-	-	14,044
Sheriff's Correctional Division	187.00	-	34,087,165	787	-	65,963	5,697
Sheriff	212.00	-	35,067,201	1,566	-	182,081	142,738
Sheriff-Task Gang Force - Homeland Security	5.50	-	852,757	31	-	-	1,272
Juvenile Hall	160.25	-	17,919,690	1,260	-	54,840	-
Probation	136.75	-	16,464,817	2,512	-	147,791	5,000
Agricultural Commissioner	68.75	-	7,273,453	713	-	61,902	-
Produce Inspection	5.50	-	523,731	2	-	-	-
Building Services	30.25	-	3,800,239	371	-	48,879	-
Planning	39.75	-	4,396,687	347	-	50,440	-

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2013

Based on Actual Costs for the Year Ended June 30, 2011

	Base #1	Base #2	Base #3	Base #4	Base #5	Base #6	Base #7
	Number of	Gross	Adjusted	A/P	Square Feet	Telephone	Radio Maintenance/ Site Rental Costs
	Employees	Salaries	Expenditure	Warrants	Occupied	Charges	
OPERATING DEPARTMENTS (Continued)							
Redevelopment and Housing Office	11.75	\$ -	\$ 4,330,814	534	-	\$ 11,826	\$ -
Animal Services	18.75	-	1,558,912	479	-	17,426	5,018
Alcohol & Drug Programs	11.25	-	4,667,229	151	-	13,019	-
Behavioral Health	245.50	-	46,880,573	2,075	-	223,329	-
Primary Health Care	196.25	-	25,401,560	2,181	-	181,104	-
Emergency Medical Services	5.00	-	1,806,571	325	-	4,441	8,975
Environmental Health	61.50	-	7,307,333	704	-	67,872	-
Public Guardian/Administrator	10.50	-	1,338,344	249	-	8,285	-
Children's Medical Services	54.25	-	5,898,307	359	-	38,008	-
Health	153.25	-	18,338,077	1,729	-	155,256	5,648
Military & Veterans' Services	4.75	-	537,899	74	-	6,937	-
Social Services	698.75	-	83,911,535	3,818	-	843,967	-
Area Agency on Aging	3.00	-	436,190	225	-	-	-
Agricultural Cooperative Extension	6.75	-	516,295	76	-	18,304	-
Parks	67.00	-	7,837,446	1,247	-	18,139	18,665
Total Operating Departments	2,848.00	\$ 377,342	\$ 394,827,672	26,694	-	\$ 2,744,159	\$ 272,246
NON-GENERAL FUND							
Public Works	110.75	-	17,856,713	2,202	-	59,267	19,314
County Library	94.25	-	7,445,614	1,036	-	31,997	-
Lake Nacimiento	14.50	-	1,290,235	203	-	-	-
Lake San Antonio	1.00	-	147,408	40	-	-	-
IHSS PA-Administration	4.00	-	515,580	42	-	-	-
Fish & Game Propagation	-	-	23,204	16	-	-	-
Office for Employment Training	54.75	-	7,679,024	-	-	104,040	-
Community Action Partnership	1.00	-	770,002	141	-	-	-
Water Resources Agency	50.25	-	7,259,010	1,421	-	42,856	21,778
Emergency Communication - NGEN Radio Project	-	-	21,550	34	-	-	79,387
Natividad Medical Center	949.25	-	159,846,080	6,615	-	638,170	4,504
General Liability Insurance (ISF)	-	-	2,182,589	189	-	-	-
Workmens' Compensation (ISF)	-	-	2,943,924	250	-	-	-
Benefits (ISF)	-	-	4,828,587	118	-	-	-
All Others	-	-	-	242	-	-	266,757
Total Non-General Fund	1,279.75	\$ -	\$ 212,809,519	12,549	-	\$ 876,329	\$ 391,740
TOTAL	4,521.25	\$ 6,066,985	\$ 672,402,884	64,378	-	\$ 3,961,068	\$ 664,026