

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2014
Based on Actual Costs for the Year Ended June 30, 2012
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	\$ 91,164	\$ 28,325	\$ 1,034	\$ 153,701	\$ 122,843	\$ 397,067	\$ 4,042	\$ -	\$ 401,109
Grand Jury	3	367	3,449	-	6,322	10,141	(2,147)	-	7,994
Office of Emergency Services	23,664	10,956	5,659	46,739	15,369	102,387	3,873	-	106,260
Economic Opportunity Administration	11,381	47,917	764	30,448	68,533	159,043	(33,979)	-	125,064
Assessor	80,834	55,561	4,466	147,813	87,085	375,759	(95,438)	-	280,321
County Clerk/Recorder	136,674	26,399	12,497	83,627	31,034	290,231	(22,141)	-	268,090
Assessment Appeals Board	-	597	339	(6)	22,577	23,507	(14,883)	-	8,624
Clerk of the Board	31	6,643	1,534	46,162	39,550	93,920	35,493	-	129,413
Elections	27,145	35,998	26	1,323	55,897	120,389	(99,121)	-	21,268
Emergency Communications	120,027	86,978	64,013	71,711	95,113	437,842	(45,848)	-	391,994
District Attorney	258,698	156,252	31,748	252,193	186,639	885,530	(102,599)	-	782,931
Child Support Services	572	118,897	18,229	5,711	130,257	273,666	(158,482)	-	115,184
Public Defender	70,271	74,805	6,988	58,558	96,979	307,601	(111,111)	-	196,490
Coroner	37,561	15,875	1,354	29,989	14,758	99,537	(55,675)	-	43,862
Sheriff's Correctional Division	327,556	265,590	30,807	1,819,827	239,087	2,682,867	(1,105,587)	-	1,577,280
Sheriff	959,238	267,335	120,243	509,985	432,256	2,289,057	(1,509,400)	-	779,658
Sheriff-Task Gang Force - Homeland Security	20	4,168	1,266	977	3,478	9,909	(22,992)	-	(13,083)
Juvenile Hall	294,342	185,446	9,857	184,221	246,243	920,109	(137,719)	-	782,390
Probation	76,546	168,872	22,683	106,169	312,523	686,793	(94,673)	-	592,120
Agricultural Commissioner	333,266	98,693	14,864	68,495	106,963	622,281	(14,146)	-	608,134
Produce Inspection	506	7,425	1,627	160	1,293	11,011	(2,940)	-	8,071
Building Services	122,654	35,740	7,725	302,287	149,432	617,838	15,476	-	633,314
Planning	89,174	44,573	6,148	378,791	393,094	911,780	(269,668)	-	642,112
Animal Services	73,973	25,553	10,997	37,557	25,253	173,333	(50,584)	-	122,749
Primary Health Care	56,009	294,146	8,267	22,270	287,241	667,933	(257,748)	-	410,185
Emergency Medical Services	23,099	13,855	11,432	1,759	17,546	67,691	(62,040)	-	5,651
Environmental Health	141,697	79,826	15,243	16,322	72,548	325,636	(237,808)	-	87,828
Public Guardian/Administrator	5,872	20,348	1,263	547	19,889	47,919	(40,784)	-	7,135
Children's Medical Services	1,781	64,982	7,847	881	67,025	142,516	(70,706)	-	71,810
Health	498,760	254,935	29,929	69,263	418,306	1,271,193	(77,977)	-	1,193,216
Military & Veterans' Services	1,111	7,422	1,221	12,573	7,288	29,615	(24,975)	-	4,640
Social Services	47,528	787,457	162,070	158,294	1,369,290	2,524,639	(874,015)	-	1,650,623
Area Agency on Aging	2,406	13,694	100	8,603	12,172	36,975	7,475	-	44,450
Agricultural Cooperative Extension	16,293	7,433	(2,269)	7,625	8,603	37,685	(20,203)	-	17,482
Parks	122,858	53,028	10,808	19,860	152,736	359,290	(240,088)	-	119,202
Total Operating Departments	\$ 4,052,715	\$ 3,366,089	\$ 624,228	\$ 4,654,434	\$ 5,315,220	\$ 18,012,686	\$ (5,789,118)	\$ -	\$ 12,223,569

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2014
Based on Actual Costs for the Year Ended June 30, 2012
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	\$ 81,553	\$ 179,673	\$ 17,248	\$ 607,852	\$ 300,099	\$ 1,186,425	\$ (300,446)	\$ -	\$ 885,980
County Library	199,525	107,561	38,607	303,312	144,819	793,824	196,294	-	990,118
IHSS PA-Administration	41	2,882	-	-	4,128	7,051	(8,036)	-	(985)
Fish & Game Propagation	1	4	32	(1)	158	194	(327)	-	(133)
Office for Employment Training	735	49,653	1,294	4,078	62,557	118,317	(157,804)	-	(39,487)
Community Action Partnership	65	6,465	-	-	4,204	10,734	(13,472)	-	(2,738)
Workforce Investment Board	36	3,504	(1,533)	-	2,254	4,261	-	-	4,261
Fort Ord Reuse	-	-	-	-	-	-	(487)	-	(487)
Alcohol & Drug Programs	1,377	23,075	(573)	292	20,780	44,951	(30,242)	-	14,709
Behavioral Health	68,624	389,649	23,294	32,792	456,550	970,909	(304,412)	-	666,497
Water Resources Agency	3,884	98,533	7,604	3,737	133,836	247,594	(181,375)	-	66,219
Capital Projects	-	-	164	-	-	164	-	-	164
Emergency Communication - NGEN Radio Project	119	4,168	27,755	-	1,090	33,132	-	-	33,132
Natividad Medical Center	-	1,507,972	37,795	6,902	1,621,870	3,174,539	(609,160)	-	2,565,379
Resort at Nacimiento Lake	57	23,195	1,507	573	28,464	53,796	(148,459)	-	(94,663)
Resort at San Antonio Lake	9	6,861	-	54	2,779	9,703	(2,173)	-	7,530
Nacimiento Boat Patrol	14	2,579	-	-	3,254	5,847	-	-	5,847
North Shore Lake San Antonio	41	13,983	-	276	19,831	34,131	-	-	34,131
South Shore Lake San Antonio	55	17,286	702	364	24,259	42,666	-	-	42,666
Lake San Antonio & Nacimiento Administration	66	11,976	5,018	716	12,160	29,936	-	-	29,936
General Liability Insurance (ISF)	153	83,795	-	-	439,500	523,448	137,013	-	660,461
Workmens' Compensation (ISF)	183	100,572	-	-	10,630	111,385	98,105	-	209,490
Benefits (ISF)	228	17,413	-	-	16,874	34,515	-	-	34,515
LAFCO	-	-	534	1,410	(18,107)	(16,163)	(27,792)	-	(43,955)
Superior Court of CA - Mo Co	1,575,255	-	1,415	(52,653)	(375,440)	1,148,577	(455,258)	-	693,320
RDA - Successor Agency	-	-	-	-	17,502	17,502	-	-	17,502
All Others	2,259	7,735	182,553	16,805	64,244	273,596	(97,225)	-	176,371
All Others (Not Occupied)	395,005	-	-	263,610	-	658,615	(1,445,822)	-	(787,207)
Others	-	-	-	100,385	-	100,385	(61,657)	-	38,728
Total Non-General Fund	\$ 2,329,286	\$ 2,658,534	\$ 343,416	\$ 1,290,503	\$ 2,998,296	\$ 9,620,035	\$ (3,412,734)	\$ -	\$ 6,207,302
TOTAL	\$ 6,382,001	\$ 6,024,623	\$ 967,644	\$ 5,944,938	\$ 8,313,515	\$ 27,632,721	\$ (9,201,852)	\$ -	\$ 18,430,871

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2014
Based on Actual Costs for the Year Ended June 30, 2012
COMPUTATION OF ROLL FORWARD

	Actual 2011-12 Costs per Exhibit A	Estimated 2011-12 Costs per 2011-12 Plan	Unadjusted Roll Forward	Ineligible and/or New Departments	Adjusted Roll Forward
OPERATING DEPARTMENTS					
Board of Supervisors	\$ 397,067	\$ 389,799	\$ 7,268	\$ (3,226)	\$ 4,042
Grand Jury	10,141	12,319	(2,178)	31	(2,147)
Office of Emergency Services	102,387	97,688	4,699	(826)	3,873
Economic Opportunity Administration	159,043	190,386	(31,343)	(2,636)	(33,979)
Assessor	375,759	463,524	(87,765)	(7,673)	(95,438)
County Clerk/Recorder	290,231	310,068	(19,837)	(2,304)	(22,141)
Assessment Appeals Board	23,507	37,829	(14,322)	(561)	(14,883)
Clerk of the Board	93,920	57,758	36,162	(669)	35,493
Elections	120,389	217,265	(96,876)	(2,245)	(99,121)
Emergency Communications	437,842	473,465	(35,623)	(10,225)	(45,848)
District Attorney	885,530	970,148	(84,618)	(17,981)	(102,599)
Child Support Services	273,666	415,740	(142,074)	(16,408)	(158,482)
Public Defender	307,601	409,827	(102,226)	(8,885)	(111,111)
Coroner	99,537	153,383	(53,846)	(1,829)	(55,675)
Sheriff's Correctional Division	2,682,867	3,760,872	(1,078,005)	(27,582)	(1,105,587)
Sheriff	2,289,057	3,767,615	(1,478,558)	(30,842)	(1,509,400)
Sheriff-Task Gang Force	9,909	32,468	(22,559)	(433)	(22,992)
Juvenile Hall	920,109	1,034,535	(114,426)	(23,293)	(137,719)
Probation	686,793	760,534	(73,741)	(20,932)	(94,673)
Agricultural Commissioner	622,281	624,977	(2,696)	(11,450)	(14,146)
Produce Inspection	11,011	13,007	(1,996)	(944)	(2,940)
Building Services	617,838	598,191	19,647	(4,171)	15,476
Planning	911,780	1,175,585	(263,805)	(5,863)	(269,668)
Animal Services	173,333	221,399	(48,066)	(2,518)	(50,584)
Primary Health Care	667,933	894,833	(226,900)	(30,848)	(257,748)
Emergency Medical Services	67,691	109,416	(41,725)	(20,315)	(62,040)
Environmental Health	325,636	554,788	(229,152)	(8,656)	(237,808)
Public Guardian/Administrator	47,919	81,347	(33,428)	(7,356)	(40,784)
Children's Medical Services	142,516	204,999	(62,483)	(8,223)	(70,706)
Health	1,271,193	1,323,359	(52,166)	(25,811)	(77,977)
Military & Veterans' Services	29,615	53,646	(24,031)	(944)	(24,975)
Social Services	2,524,639	3,290,451	(765,812)	(108,203)	(874,015)
Area Agency on Aging	36,975	26,639	10,336	(2,861)	7,475
Agricultural Cooperative Extension	37,685	56,983	(19,298)	(905)	(20,203)
Parks	359,290	593,869	(234,579)	(5,509)	(240,088)
Total Operating Departments	\$ 18,012,686	\$ 23,378,708	\$ (5,366,022)	\$ (423,096)	\$ (5,789,118)

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2014
Based on Actual Costs for the Year Ended June 30, 2012
COMPUTATION OF ROLL FORWARD

	Actual 2011-12 Costs per Exhibit A	Estimated 2011-12 Costs per 2011-12 Plan	Unadjusted Roll Forward	Ineligible and/or New Departments	Adjusted Roll Forward
NON-GENERAL FUND					
Public Works	\$ 1,186,425	\$ 1,486,871	\$ (300,446)	\$ -	\$ (300,446)
County Library	793,824	583,130	210,695	(14,401)	196,294
IHSS PA-Administration	7,051	14,772	(7,721)	(315)	(8,036)
Fish & Game Propagation	194	489	(295)	(32)	(327)
Office for Employment Training	118,317	269,014	(150,697)	(7,107)	(157,804)
Community Action Partnership	10,734	24,049	(13,315)	(157)	(13,472)
Workforce Investment Board	4,261	-	4,261	(4,261)	-
Fort Ord Reuse	-	487	(487)	-	(487)
Alcohol & Drug Programs	44,951	73,737	(28,786)	(1,456)	(30,242)
Behavioral Health	970,909	1,236,276	(265,367)	(39,045)	(304,412)
Water Resources Agency	247,594	421,560	(173,966)	(7,409)	(181,375)
Capital Projects	164	-	164	(164)	-
Emergency Communication - NGEN Radio Project	33,132	-	33,132	(33,132)	-
Natividad Medical Center	3,174,539	3,629,106	(454,567)	(154,593)	(609,160)
Resort at Nacimiento Lake	53,796	199,619	(145,823)	(2,636)	(148,459)
Resort at San Antonio Lake	9,703	11,822	(2,119)	(54)	(2,173)
Nacimiento Boat Patrol	5,847	-	5,847	(5,847)	-
North Shore Lake San Antonio	34,131	-	34,131	(34,131)	-
South Shore Lake San Antonio	42,666	-	42,666	(42,666)	-
Lake San Antonio & Nacimiento Administration	29,936	-	29,936	(29,936)	-
General Liability Insurance (ISF)	523,448	386,435	137,013	-	137,013
Workmens' Compensation (ISF)	111,385	13,280	98,105	-	98,105
Benefits (ISF)	34,515	-	34,515	(34,515)	-
LAFCO	(16,163)	10,219	(26,382)	(1,410)	(27,792)
Superior Court of CA - Mo Co	1,148,577	1,603,835	(455,258)	-	(455,258)
RDA - Successor Agency	17,502	-	17,502	(17,502)	-
All Others	273,596	346,468	(72,872)	(24,353)	(97,225)
All Others (Not Occupied)	658,615	2,099,539	(1,440,924)	(4,898)	(1,445,822)
Others	100,385	61,657	38,728	(100,385)	(61,657)
Total Non-General Fund	\$ 9,620,035	\$ 12,472,364	\$ (2,852,329)	\$ (560,405)	\$ (3,412,734)
TOTAL	\$ 27,632,721	\$ 35,851,072	\$ (8,218,351)	\$ (983,501)	\$ (9,201,852)

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2014

Based on Actual Costs for the Year Ended June 30, 2012

SUMMARY OF EXTERNAL OVERHEAD ALLOCATIONS

	Building Use Allowance	Equipment Use Allowance	Annual County Audit	Total
OPERATING DEPARTMENTS				
Board of Supervisors	\$ 90,391	\$ 614	\$ 159	\$ 91,164
Grand Jury	-	-	3	3
Office of Emergency Services	23,315	294	55	23,664
Economic Opportunity Administration	10,228	419	734	11,381
Assessor	59,546	21,015	273	80,834
County Clerk/Recorder	44,512	92,075	87	136,674
Clerk of the Board	-	-	31	31
Elections	-	26,936	209	27,145
Emergency Communications	31,148	88,415	464	120,027
District Attorney	256,881	791	1,026	258,698
Child Support Services	-	-	572	572
Public Defender	68,252	1,488	530	70,271
Coroner	31,170	6,300	91	37,561
Sheriff's Correctional Division	262,585	63,077	1,894	327,556
Sheriff	341,034	616,373	1,832	959,238
Sheriff-Task Gang Force	-	-	20	20
Juvenile Hall	280,010	13,391	942	294,342
Probation	50,984	24,635	927	76,546
Agricultural Commissioner	122,805	210,018	444	333,266
Produce Inspection	462	-	44	506
Building Services	77,989	44,490	176	122,654
Planning	77,929	11,016	229	89,174
Animal Services	73,885	-	88	73,973
Primary Health Care	-	54,528	1,481	56,009
Emergency Medical Services	19,630	3,337	131	23,099
Environmental Health	107,632	33,659	407	141,697
Public Guardian/Administrator	-	5,802	70	5,872
Children's Medical Services	-	1,424	358	1,781
Health	304,510	193,114	1,136	498,760
Military & Veterans' Services	1,079	-	33	1,111
Social Services	43,376	-	4,152	47,528
Area Agency on Aging	2,289	-	117	2,406
Agricultural Cooperative Extension	16,264	-	28	16,293
Parks	59,815	62,798	244	122,858
Total Operating Departments	\$ 2,457,718	\$ 1,576,009	\$ 18,988	\$ 4,052,715

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2014

Based on Actual Costs for the Year Ended June 30, 2012

SUMMARY OF EXTERNAL OVERHEAD ALLOCATIONS

	Building Use Allowance	Equipment Use Allowance	Annual County Audit	Total
NON-GENERAL FUND				
Public Works	\$ 80,468	\$ -	\$ 1,085	\$ 81,553
County Library	150,463	48,288	774	199,525
IHSS PA-Administration	-	-	41	41
Fish & Game Propagation	-	-	1	1
Office for Employment Training	-	-	735	735
Community Action Partnership	-	-	65	65
Workforce Investment Board	-	-	36	36
Alcohol & Drug Programs	1,155	-	222	1,377
Behavioral Health	66,030	-	2,594	68,624
Water Resources Agency	3,005	-	879	3,884
Emergency Communication - NGEN Radio Project	-	-	119	119
Resort at Nacimiento Lake	-	-	57	57
Resort at San Antonio Lake	-	-	9	9
Nacimiento Boat Patrol	-	-	14	14
North Shore Lake San Antonio	-	-	41	41
South Shore Lake San Antonio	-	-	55	55
Lake San Antonio & Nacimiento Administration	-	-	66	66
General Liability Insurance (ISF)	-	-	153	153
Workmens' Compensation (ISF)	-	-	183	183
Benefits (ISF)	-	-	228	228
Superior Court of CA - Mo Co	1,575,255	-	-	1,575,255
All Others	2,061	-	198	2,259
All Others (Not Occupied)	395,005	-	-	395,005
Total Non-General Fund	\$ 2,273,440	\$ 48,288	\$ 7,557	\$ 2,329,286
TOTAL	\$ 4,731,159	\$ 1,624,297	\$ 26,545	\$ 6,382,001

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2014

Based on Actual Costs for the Year Ended June 30, 2012
SUMMARY OF ADMINISTRATIVE MANAGEMENT ALLOCATIONS

	County Administrative Office	Contracts and Purchasing	Human Resources & Benefits Administration	Risk Management	Equal Opportunity Office	Total
OPERATING DEPARTMENTS						
Board of Supervisors	\$ 11,319	\$ 2,989	\$ 10,791	\$ -	\$ 3,226	\$ 28,325
Grand Jury	181	187	-	-	-	367
Office of Emergency Services	3,905	3,176	3,048	-	826	10,956
Economic Opportunity Administration	17,647	18,310	9,323	-	2,636	47,917
Assessor	19,500	4,297	24,091	-	7,673	55,561
County Clerk/Recorder	6,226	10,650	7,241	-	2,282	26,399
Assessment Appeals Board	37	561	-	-	-	597
Clerk of the Board	2,222	1,868	1,923	-	630	6,643
Elections	14,877	10,837	8,396	-	1,889	35,998
Emergency Communications	33,092	10,463	33,272	-	10,151	86,978
District Attorney	73,204	8,034	57,032	-	17,981	156,252
Child Support Services	40,782	9,342	52,366	-	16,408	118,897
Public Defender	37,836	5,605	23,967	-	7,397	74,805
Coroner	6,521	3,363	4,613	-	1,377	15,875
Sheriff's Correctional Division	135,074	17,750	85,184	-	27,582	265,590
Sheriff	130,646	31,202	74,718	-	30,769	267,335
Sheriff-Task Gang Force - Homeland Security	1,460	561	1,714	-	433	4,168
Juvenile Hall	67,165	22,607	72,381	-	23,293	185,446
Probation	63,584	17,189	67,167	-	20,932	168,872
Agricultural Commissioner	31,890	15,508	39,845	-	11,450	98,693
Produce Inspection	3,167	187	3,127	-	944	7,425
Building Services	12,569	7,100	11,901	-	4,171	35,740
Planning	16,356	3,737	18,618	-	5,863	44,573
Animal Services	6,290	9,155	7,590	-	2,518	25,553
Primary Health Care	105,628	53,249	104,421	-	30,848	294,146
Emergency Medical Services	6,213	5,231	1,741	-	669	13,855
Environmental Health	29,021	16,442	25,707	-	8,656	79,826
Public Guardian/Administrator	5,021	9,529	4,381	-	1,416	20,348
Children's Medical Services	25,501	4,858	26,399	-	8,223	64,982
Health	81,025	40,918	107,180	-	25,811	254,935
Military & Veterans' Services	2,322	934	3,221	-	944	7,422
Social Services	296,188	32,323	350,743	-	108,203	787,457
Area Agency on Aging	8,361	3,363	1,497	-	472	13,694
Agricultural Cooperative Extension	2,020	1,495	3,014	-	905	7,433
Parks	17,418	15,321	14,781	-	5,509	53,028
Total Operating Departments	\$ 1,314,267	\$ 398,340	\$ 1,261,394	\$ -	\$ 392,088	\$ 3,366,089

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2014
Based on Actual Costs for the Year Ended June 30, 2012
SUMMARY OF ADMINISTRATIVE MANAGEMENT ALLOCATIONS

	County Administrative Office	Contracts and Purchasing	Human Resources & Benefits Administration	Risk Management	Equal Opportunity Office	Total
NON-GENERAL FUND						
Public Works	\$ 62,564	\$ 48,578	\$ 52,006	\$ -	\$ 16,526	\$ 179,673
County Library	27,066	16,255	49,839	-	14,401	107,561
IHSS PA-Administration	1,450	374	744	-	315	2,882
Fish & Game Propagation	4	-	-	-	-	4
Office for Employment Training	21,024	-	21,664	-	6,964	49,653
Community Action Partnership	1,923	3,924	460	-	157	6,465
Workforce Investment Board	2,570	934	-	-	-	3,504
Alcohol & Drug Programs	15,854	2,429	3,337	-	1,456	23,075
Behavioral Health	185,049	40,544	125,299	-	38,757	389,649
Water Resources Agency	27,144	38,676	25,316	-	7,397	98,533
Emergency Communication - NGEN Radio Project	(316)	4,484	-	-	-	4,168
Natividad Medical Center	629,791	183,289	540,299	-	154,593	1,507,972
Resort at Nacimiento Lake	4,094	4,484	11,981	-	2,636	23,195
Resort at San Antonio Lake	649	5,418	636	-	157	6,861
Nacimiento Boat Patrol	992	-	1,273	-	315	2,579
North Shore Lake San Antonio	2,912	-	9,104	-	1,967	13,983
South Shore Lake San Antonio	3,927	-	10,959	-	2,400	17,286
Lake Events & Administration	4,673	2,242	3,763	-	1,298	11,976
General Liability Insurance (ISF)	10,912	2,616	51,902	18,366	-	83,795
Workmens' Compensation (ISF)	13,070	4,297	49,230	33,975	-	100,572
Benefits (ISF)	16,292	1,121	-	-	-	17,413
All Others	448	7,287	-	-	-	7,735
Total Non-General Fund	\$ 1,032,091	\$ 366,951	\$ 957,812	\$ 52,341	\$ 249,339	\$ 2,658,534
TOTAL	\$ 2,346,358	\$ 765,291	\$ 2,219,205	\$ 52,341	\$ 641,428	\$ 6,024,623

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2014
Based on Actual Costs for the Year Ended June 30, 2012
SUMMARY OF INFORMATION TECHNOLOGY SERVICE DEPARTMENTS ALLOCATIONS

	<u>Information Technology</u>	<u>Printing Services</u>	<u>Records Retention Center</u>	<u>Telecom- munications</u>	<u>Total</u>
OPERATING DEPARTMENTS					
Board of Supervisors	\$ 4,056	\$ 499	\$ 146	\$ (3,668)	\$ 1,034
Grand Jury	112	3,480	-	(143)	3,449
Office of Emergency Services	4,451	148	-	1,059	5,659
Economic Opportunity Administration	2,399	237	39	(1,912)	764
Assessor	10,071	2,890	247	(8,742)	4,466
County Clerk/Recorder	13,541	2,559	22	(3,625)	12,497
Assessment Appeals Board	-	339	-	-	339
Clerk of the Board	2,000	839	39	(1,343)	1,534
Elections	3,410	1,768	379	(5,531)	26
Emergency Communications	26,389	710	67	36,847	64,013
District Attorney	36,928	10,267	401	(15,848)	31,748
Child Support Services	23,122	10,087	270	(15,249)	18,229
Public Defender	11,874	2,781	489	(8,156)	6,988
Coroner	902	16	436	-	1,354
Sheriff's Correctional Division	36,928	1,300	10	(7,430)	30,807
Sheriff	67,626	12,095	73	40,449	120,243
Sheriff-Task Gang Force - Homeland Security	-	-	-	1,266	1,266
Juvenile Hall	16,043	1,946	188	(8,320)	9,857
Probation	30,526	5,271	554	(13,668)	22,683
Agricultural Commissioner	16,172	9,435	12	(10,755)	14,864
Produce Inspection	1,627	-	-	-	1,627
Building Services	11,097	2,781	927	(7,080)	7,725
Planning	10,399	2,341	1,000	(7,592)	6,148
Animal Services	4,397	7,256	21	(676)	10,997
Primary Health Care	31,450	6,423	1,242	(30,848)	8,268
Emergency Medical Services	2,333	1,095	16	7,988	11,432
Environmental Health	14,099	11,944	60	(10,860)	15,243
Public Guardian/Administrator	2,303	730	138	(1,908)	1,263
Children's Medical Services	12,129	1,707	-	(5,990)	7,847
Health	40,734	13,524	168	(24,496)	29,929
Military & Veterans' Services	1,899	522	21	(1,220)	1,221
Social Services	211,944	87,169	1,104	(138,147)	162,070
Area Agency on Aging	-	100	-	-	100
Agricultural Cooperative Extension	743	-	-	(3,012)	(2,269)
Parks	4,093	5,953	77	685	10,808
Total Operating Departments	\$ 655,795	\$ 208,211	\$ 8,146	\$ (247,924)	\$ 624,228

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2014
 Based on Actual Costs for the Year Ended June 30, 2012
 SUMMARY OF INFORMATION TECHNOLOGY SERVICE DEPARTMENTS ALLOCATIONS

	<u>Information Technology</u>	<u>Printing Services</u>	<u>Records Retention Center</u>	<u>Telecom- munications</u>	<u>Total</u>
NON-GENERAL FUND					
Public Works	\$ 20,427	\$ 1,928	\$ 512	\$ (5,619)	\$ 17,248
County Library	41,997	1,897	36	(5,323)	38,607
Fish & Game Propagation	-	32	-	-	32
Office for Employment Training	14,848	1,036	143	(14,734)	1,294
Workforce Investment Board	287	-	-	(1,820)	(1,533)
Alcohol & Drug Programs	1,682	103	-	(2,359)	(573)
Behavioral Health	54,004	7,358	288	(38,356)	23,294
Water Resources Agency	10,748	416	12	(3,571)	7,604
Capital Projects	164	-	-	-	164
Emergency Communication - NGEN Radio Project	-	-	-	27,755	27,755
Natividad Medical Center	75,673	13,749	816	(52,444)	37,795
Resort at Nacimiento Lake	49	1,458	-	-	1,507
North & South Shore Lake San Antonio	-	702	-	-	702
Lake Events & Administration	3,329	1,643	-	46	5,018
LAFCO	534	-	-	-	534
Superior Court of CA - Mo Co	1,415	-	-	-	1,415
All Others	6,884	6,177	-	169,492	182,553
Total Non-General Fund	<u>\$ 232,041</u>	<u>\$ 36,501</u>	<u>\$ 1,808</u>	<u>\$ 73,067</u>	<u>\$ 343,416</u>
TOTAL	<u>\$ 887,836</u>	<u>\$ 244,712</u>	<u>\$ 9,954</u>	<u>\$ (174,857)</u>	<u>\$ 967,644</u>

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2014
Based on Actual Costs for the Year Ended June 30, 2012
SUMMARY OF RESOURCE MANAGEMENT AGENCY SERVICE DEPARTMENTS ALLOCATIONS

	Architectural Services	Facilities Management	Fleet Management	Resource Mgmt. Agency	Total
OPERATING DEPARTMENTS					
Board of Supervisors	\$ 207	\$ 153,492	\$ 3	\$ -	\$ 153,701
Office of Emergency Services	-	46,284	454	-	46,739
Economic Opportunity Administration	24	29,131	96	1,197	30,448
Assessor	190	146,811	811	-	147,813
County Clerk/Recorder	113	83,514	-	-	83,627
Assessment Appeals Board	-	(6)	-	-	(6)
Clerk of the Board	-	46,162	-	-	46,162
Elections	-	221	746	356	1,323
Emergency Communications	7	71,704	-	-	71,711
District Attorney	-	243,787	8,406	-	252,193
Child Support Services	-	3,455	2,255	-	5,711
Public Defender	-	57,470	1,088	-	58,558
Coroner	-	29,472	518	-	29,989
Sheriff's Correctional Division	27	1,813,427	6,373	-	1,819,827
Sheriff	9,976	409,956	90,053	-	509,985
Sheriff-Task Gang Force - Homeland Security	-	-	977	-	977
Juvenile Hall	4,834	167,463	11,924	-	184,221
Probation	7,606	92,389	6,174	-	106,169
Agricultural Commissioner	8,906	36,287	23,302	-	68,495
Produce Inspection	-	160	-	-	160
Building Services	246	190,442	3,590	108,009	302,287
Planning	253	188,328	1,018	189,192	378,791
Animal Services	-	34,664	2,894	-	37,557
Primary Health Care	-	22,270	-	-	22,270
Emergency Medical Services	-	1,528	231	-	1,759
Environmental Health	-	8,022	8,300	-	16,322
Public Guardian/Administrator	-	244	303	-	547
Children's Medical Services	-	683	199	-	881
Health	-	62,495	6,768	-	69,263
Military & Veterans' Services	-	10,803	1,770	-	12,573
Social Services	-	138,391	19,902	-	158,294
Area Agency on Aging	-	8,603	-	-	8,603
Agricultural Cooperative Extension	-	5,308	2,317	-	7,625
Parks	-	4,234	15,626	-	19,860
Total Operating Departments	\$ 32,389	\$ 4,107,193	\$ 216,097	\$ 298,755	\$ 4,654,434

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2014

Based on Actual Costs for the Year Ended June 30, 2012

SUMMARY OF RESOURCE MANAGEMENT AGENCY SERVICE DEPARTMENTS ALLOCATIONS

	Architectural Services	Facilities Management	Fleet Management	Resource Mgmt. Agency	Total
NON-GENERAL FUND					
Public Works	\$ 212	\$ 212,616	\$ 128,576	\$ 266,448	\$ 607,852
County Library	-	298,683	4,628	-	303,312
Fish & Game Propagation	-	(1)	-	-	(1)
Office for Employment Training	-	1,021	3,057	-	4,078
Community Action Partnership	-	(0)	-	-	(0)
Alcohol & Drug Programs	-	292	-	-	292
Behavioral Health	10,883	8,219	13,689	-	32,792
Water Resources Agency	-	2,680	1,057	-	3,737
Natividad Medical Center	-	5,336	1,566	-	6,902
Resort at Nacimiento Lake	-	-	573	-	573
Resort at San Antonio Lake	-	-	54	-	54
North Shore Lake San Antonio	-	-	276	-	276
South Shore Lake San Antonio	-	(3)	367	-	364
Lake Events & Administration	-	-	716	-	716
Superior Court of CA - Mo Co	24,470	(77,123)	-	-	(52,653)
LAFCO	-	-	-	1,410	1,410
All Others	-	188	5,328	11,290	16,805
All Others(Not Occupied)	4,898	258,712	-	-	263,610
Others	-	100,385	-	-	100,385
Total Non-General Fund	\$ 40,463	\$ 811,006	\$ 159,886	\$ 279,148	\$ 1,290,503
TOTAL	\$ 72,852	\$ 4,918,199	\$ 375,983	\$ 577,903	\$ 5,944,938

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2014

Based on Actual Costs for the Year Ended June 30, 2012
SUMMARY OF OTHER SERVICE DEPARTMENT ALLOCATIONS

	Auditor- Controller	Enterprise Resource Planning	Treasurer-Tax Collector	Revenue Division	County Counsel	Total
OPERATING DEPARTMENTS						
Board of Supervisors	\$ 17,759	\$ 10,051	\$ 2,940	\$ -	\$ 92,093	\$ 122,843
Grand Jury	1,312	-	1,357	-	3,653	6,322
Office of Emergency Services	5,745	2,574	1,313	-	5,737	15,369
Economic Opportunity Administration	22,311	8,213	3,711	-	34,297	68,533
Assessor	31,847	23,903	1,681	-	29,654	87,085
County Clerk/Recorder	11,262	7,110	1,818	-	10,845	31,034
Assessment Appeals Board	176	-	174	-	22,227	22,577
Clerk of the Board	3,496	1,961	962	-	33,131	39,550
Elections	18,257	5,884	4,425	-	27,331	55,897
Emergency Communications	49,383	31,625	3,090	-	11,015	95,113
District Attorney	91,698	56,018	5,213	-	33,710	186,639
Child Support Services	69,058	51,115	3,871	-	6,213	130,257
Public Defender	49,647	23,045	9,056	862	14,369	96,979
Coroner	9,129	4,290	1,339	-	-	14,758
Sheriff's Correctional Division	145,238	85,928	7,002	-	920	239,087
Sheriff	159,330	95,856	13,828	288	162,952	432,256
Sheriff-Task Gang Force - Homeland Security	2,023	1,348	107	-	-	3,478
Juvenile Hall	163,882	72,566	9,794	-	-	246,243
Probation	67,351	65,212	33,493	71,994	74,474	312,523
Agricultural Commissioner	58,286	35,670	6,196	-	6,811	106,963
Produce Inspection	(1,671)	2,942	22	-	-	1,293
Building Services	20,154	12,993	3,668	-	112,616	149,432
Planning	27,396	18,264	2,454	-	344,980	393,094
Animal Services	13,209	7,845	3,618	-	581	25,253
Primary Health Care	165,420	96,102	24,425	-	1,294	287,241
Emergency Medical Services	7,403	2,084	3,813	-	4,246	17,546
Environmental Health	44,732	26,967	7,240	-	(6,390)	72,548
Public Guardian/Administrator	9,326	4,413	3,686	-	2,464	19,889
Children's Medical Services	38,050	25,619	3,357	-	-	67,025
Health	130,260	80,411	15,438	-	192,196	418,306
Military & Veterans' Services	4,618	2,942	774	-	(1,046)	7,288
Social Services	453,730	337,091	367,679	-	210,790	1,369,290
Area Agency on Aging	8,778	1,471	1,922	-	-	12,172
Agricultural Cooperative Extension	4,992	2,819	791	-	-	8,603
Parks	23,245	17,161	7,893	862	103,575	152,736
Total Operating Departments	\$ 1,926,832	\$ 1,221,495	\$ 558,149	\$ 74,007	\$ 1,534,737	\$ 5,315,220

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2014

Based on Actual Costs for the Year Ended June 30, 2012
SUMMARY OF OTHER SERVICE DEPARTMENT ALLOCATIONS

	Auditor- Controller	Enterprise Resource Planning	Treasurer-Tax Collector	Revenue Division	County Counsel	Total
NON-GENERAL FUND						
Public Works	\$ 84,732	\$ 51,483	\$ 15,110	\$ -	\$ 148,774	\$ 300,099
County Library	72,323	44,864	10,013	-	17,620	144,819
IHSS PA-Administration	2,749	981	398	-	-	4,128
Fish & Game Propagation	76	-	82	-	-	158
Office for Employment Training	20,586	21,696	22,872	-	(2,598)	62,557
Community Action Partnership	2,740	490	974	-	-	4,204
Workforce Investment Board	1,823	-	431	-	-	2,254
Alcohol & Drug Programs	14,685	4,535	1,560	-	-	20,780
Behavioral Health	224,138	120,740	19,739	-	91,933	456,550
Water Resources Agency	50,842	23,045	12,099	-	47,851	133,836
Emergency Communication - NGEN Radio Project	420	-	669	-	-	1,090
Natividad Medical Center	906,579	481,611	54,555	-	179,126	1,621,870
Resort at Nacimiento Lake	17,842	8,213	2,410	-	-	28,464
Resort at San Antonio Lake	1,691	490	598	-	-	2,779
Nacimiento Boat Patrol	2,205	981	68	-	-	3,254
North Shore Lake San Antonio	12,612	6,129	1,090	-	-	19,831
South Shore Lake San Antonio	15,521	7,477	1,261	-	-	24,259
Lake San Antonio & Nacimiento Administrator	6,796	4,045	1,319	-	-	12,160
General Liability Insurance (ISF)	7,376	-	1,421	-	430,703	439,500
Workmens' Compensation (ISF)	8,879	-	1,751	-	-	10,630
Benefits (ISF)	12,777	-	4,097	-	-	16,874
LAFCO	-	-	-	-	(18,107)	(18,107)
Superior Court of CA - Mo Co	-	-	-	(385,764)	10,324	(375,440)
RDA - Successor Agency	3,699	-	-	-	13,803	17,502
All Others	5,060	-	5,115	13,795	40,274	64,244
Total Non-General Fund	\$ 1,476,152	\$ 776,780	\$ 157,630	\$ (371,969)	\$ 959,703	\$ 2,998,296
TOTAL	\$ 3,402,984	\$ 1,998,275	\$ 715,779	\$ (297,962)	\$ 2,494,440	\$ 8,313,515

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2014

Based on Actual Costs for the Year Ended June 30, 2012

SUMMARY OF ALLOCATIONS BETWEEN SERVICE DEPARTMENTS

	County Administrative Office	Contracts & Purchasing	Human Resources & Employees Benefits	Risk Management	Equal Opportunity Office	Information Technology	Subtotal Allocations from these Departments	Total Allocations from these Departments
	4	5	6	7	8	9		
See these schedules for details:								
Administrative Management:								
County Administrative Office & ILA	\$ 10,444	\$ 2,696	\$ 12,496	\$ 3,851	\$ 2,062	\$ 44,381	\$ 75,930	\$ 614,492
Contracts & Purchasing	4,350	750	6,599	150	2,700	24,447	38,996	130,486
Human Resources	9,385	58,485	(46,785)	27,517	2,758	36,340	87,700	198,243
Risk Management	-	-	250	-	-	-	250	250
Equal Opportunity Office	2,679	835	3,723	1,183	696	10,715	19,831	51,802
Information Technology Service Departments:								
Information Technology	(2,837)	(902)	(2,682)	(1,004)	(542)	-	(7,967)	(55,109)
Printing & Graphics	4,395	-	1,741	47	131	425	6,739	19,199
Records Retention	(361)	(123)	(33)	(266)	(3)	(333)	(1,119)	(2,571)
Telecommunications	(9,123)	(1,836)	(5,765)	(3,194)	(1,115)	992,520	971,488	938,370
Resource Management Service Departments:								
Architectural Services	164	10	58	9	12	42	295	2,104
Facilities & Facilities Maintenance Projects	156,968	68,781	71,004	8,235	11,834	55,861	372,682	1,222,218
Fleet Management	(2)	63	(1)	-	-	2,872	2,932	13,035
Resource Management Agency	-	-	16	-	-	-	16	62,743
Other Service Departments:								
Auditor-Controller	8,468	3,961	19,382	5,738	4,387	76,406	118,341	417,216
Enterprise Resource Project	9,428	2,939	13,101	4,163	2,449	37,712	69,792	182,317
Treasurer-Tax Collector	2,405	545	2,594	125	1,035	3,693	10,397	157,662
Revenue Division	-	-	-	-	-	-	-	1,378
County Counsel	123,904	14,752	1,172	3,392	47,875	28,579	219,674	298,313
Total Service Departments	\$ 320,267	\$ 150,956	\$ 76,870	\$ 49,946	\$ 74,279	\$ 1,313,661	\$ 1,985,978	\$ 4,252,146
Allocations to Unallowable Functions	(65,233)	-	(382)	-	-	-	(65,615)	(296,909)
TOTAL FIRST ALLOCATIONS TO THESE DEPARTMENTS	\$ 255,034	\$ 150,956	\$ 76,488	\$ 49,946	\$ 74,279	\$ 1,313,661	\$ 1,920,363	\$ 3,955,237

* 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, 2014

Based on Actual Costs for the Year Ended June 30, 2012

SUMMARY OF ALLOCATIONS BETWEEN SERVICE DEPARTMENTS

	Printing Services 10	Records Retention Center 11	Telecom- munications 12	Architectural Services 13	Facilities and Facilities Maintenance Projects 14	Fleet Management 15	Subtotal Allocations from these Departments
See these schedules for details:	10	11	12	13	14	15	
Administrative Management:							
County Administrative Office	\$ 2,015	\$ 1,685	\$ 128,474	\$ 5,188	\$ 21,992	\$ 17,653	\$ 177,007
Contracts & Purchasing	2,550	1,350	14,248	7,049	25,347	16,648	67,192
Human Resources	2,018	2,769	11,550	2,091	14,420	9,121	41,969
Equal Opportunity Office	591	800	3,270	626	4,210	2,609	12,106
Information Technology Service Departments:							
Information Technology	(728)	(868)	(24,330)	(738)	(1,811)	(2,051)	(30,525)
Printing & Graphics	-	90	101	23	334	171	719
Records Retention	(66)	-	(28)	-	(352)	(26)	(472)
Telecommunications	9,503	12,935	-	(2,584)	(6,229)	(2,068)	11,558
Resource Management Service Departments:							
Architectural Services	-	-	2	6	1,216	-	1,224
Facilities & Facilities Maintenance Projects	1,445	687	262,025	(28,199)	23,156	30,940	290,053
Fleet Management	41	448	1,547	-	6,160	1,692	9,888
Resource Management Agency	-	-	-	11,206	27,868	23,653	62,727
Other Service Departments:							
Auditor-Controller	3,011	3,375	20,678	5,824	31,390	27,388	91,665
Enterprise Resource Project	2,082	2,816	11,510	2,204	14,816	9,183	42,611
Treasurer-Tax Collector	558	745	2,738	1,159	9,062	11,823	26,086
Revenue Division	-	-	-	-	-	-	-
County Counsel	-	-	4,709	14,202	14,293	1,331	34,535
Total Service Departments	\$ 23,020	\$ 26,832	\$ 436,494	\$ 18,057	\$ 185,872	\$ 148,067	\$ 838,342
Allocations to Unallowable Functions	-	-	-	-	-	-	-
TOTAL FIRST ALLOCATIONS TO THESE DEPARTMENTS	\$ 23,020	\$ 26,832	\$ 436,494	\$ 18,057	\$ 185,872	\$ 148,067	\$ 838,342

* 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, 2014
Based on Actual Costs for the Year Ended June 30, 2012
SUMMARY OF ALLOCATIONS BETWEEN SERVICE DEPARTMENTS

	Resource Management Agency	Auditor- Controller	Enterprise Resource Project	Treasurer-Tax Collector	Revenue Division	County Counsel	Subtotal Allocations from these Departments
	16	17	18	19	20	21	
See these schedules for details:							
Administrative Management:							
County Administrative Office	\$ 299,534	\$ 22,530	\$ 586	\$ 10,386	\$ 10,895	\$ 17,623	\$ 361,554
Contracts & Purchasing	1,800	4,650	450	9,299	5,099	3,000	24,298
Human Resources	10,228	22,459	-	9,246	11,751	14,889	68,573
Equal Opportunity Office	3,305	6,436	-	2,644	3,340	4,140	19,865
Information Technology Service Departments:							
Information Technology	(3,613)	(3,949)	-	(2,202)	(3,230)	(3,624)	(16,617)
Printing & Graphics	2,080	4,699	-	3,185	1,437	339	11,740
Records Retention	-	(327)	-	(104)	(68)	(482)	(981)
Telecommunications	(7,328)	(11,560)	-	(6,122)	(10,980)	(8,686)	(44,676)
Resource Management Service Departments:							
Architectural Services	57	154	-	146	32	197	586
Facilities & Facilities Maintenance Projects	54,289	147,084	-	138,796	30,412	188,903	559,483
Fleet Management	174	(10)	-	65	-	(15)	214
Other Service Departments:							
Auditor-Controller	18,796	121,008	470	16,830	26,713	23,395	207,211
Enterprise Resource Project	11,632	22,652	-	9,306	11,754	14,571	69,915
Treasurer-Tax Collector	896	99,594	142	4,413	13,692	2,442	121,179
Revenue Division	-	-	-	1,378	-	-	1,378
County Counsel	-	15,404	570	11,931	16,199	-	44,104
Total Service Departments	\$ 391,850	\$ 450,824	\$ 2,218	\$ 209,197	\$ 117,046	\$ 256,692	\$ 1,427,826
Allocations to Unallowable Functions	-	(86,920)	-	(144,374)	-	-	(231,294)
TOTAL FIRST ALLOCATIONS TO THESE DEPARTMENTS	\$ 391,850	\$ 363,904	\$ 2,218	\$ 64,823	\$ 117,046	\$ 256,692	\$ 1,196,533

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