

WASHOE COUNTY, NEVADA
COST ALLOCATION PLAN
and
FIXED INDIRECT COST RATE



Fiscal Year 2013

06/30/2012

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

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CERTIFICATION

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

All costs included in this proposal dated 06/30/2012 to establish cost allocation or billings for 7/01/12 to 6/30/13 are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments" and the Federal awards to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, those costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the fixed rate.

I declare that the foregoing is true and correct.

Government Unit

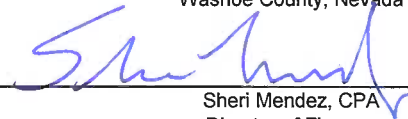
Washoe County, Nevada

Signature:

Name of Official:

Title:

Date of Execution:


Sheri Mendez, CPA
Director of Finance

3-5-12

County of Washoe, Nevada
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ALLOCATION BASES

Costs to be Allocated	Allocation Base Used and Source of Data
101-1 COUNTY MANAGER County Admin Allocated within Office	Actual salary cost per year end expenditure status reports Actual salary cost per year end expenditure status reports, Manager's Office units
101-6 COMMUNITY RELATIONS Community Relations	Actual salary cost per year end expenditure status reports
101-8 MANAGEMENT SERVICES Management Services Strategic Planning	Not Allocated - Time and Effort Distribution not available Actual salary cost per year end expenditure status reports
101-9 INTERNAL AUDIT Internal Audit	Based upon direct work effort per Audit Report
103-1 FINANCE ADMINISTRATION Finance Admin	Actual salary cost per year end expenditure status reports, Finance Department Divisions
103-3 COMPTROLLER Payroll Accounts Payable General Accounting Collections	Actual salary cost per year end expenditure status reports Number of accounts payable transactions processed during FY 2011, per the current accounting system Number of accounts and account activity during FY 2011, per Comptroller Report Number of open receivable accounts by Department, June 30, 2011, per Collections annual report Total dollars collected or otherwise cleared in FY 2011 by Department, per Collections annual report
103-5 BUDGET DIVISION Budget Division	Department/Program FY 2011 budgets, \$1000s, exclusive of capital items, per the published Washoe County Budget
103-6 PURCHASING Purchasing Services	Costs allocated on average of two percentages: dollar volume of purchases by Department in FY 2011 as a percentage of total County purchases, and number of purchase orders issued in FY 2011 for Departments as a percentage of total County purchase orders.
106-1 DISTRICT ATTORNEY Dept Admin	Actual salary cost per year end expenditure status reports, District Attorney Programs and Divisions
106700 DISTRICT ATTORNEY CIVIL Civil Div Admin Agency Legal Child Protective Services	Actual salary cost per year end expenditure status reports, DA Civil Division Programs FY 2011 attorney hours by Department, per DA Administration report Direct allocation to CPS and associated indirect costs
108100 INFORMATION TECHNOLOGY ADMIN Dept Admin	Actual salary cost per year end expenditure status reports, Information Technology Divisions
108301 TELECOMMUNICATIONS Telecommunication Services	FY 2011 number of lines by Department based upon Telecommunications report
108300, 108400, 108900 IT SYSTEM SUPPORT & SERVICES 108300 Communications & Security 108400 Software & Svcs 108900 WINnet	Number of user IDs by Department in FY 2011, per User ID listing Number of user IDs by Department in FY 2011, per User ID listing Number of user IDs by Department in FY 2011, per User ID listing
108500 IT ENTERPRISE INFRASTRUCTURE IT Enterprise Infrastructure Micrographics/Imaging Records Management	Number of user IDs by Department in FY 2011, per User ID listing Number of images made by Department for FY2011 Department Inventory of Records stored, cubic feet at June 30, 2011 Department records disposed, FY 2011, cubic feet
108-8 IT INFRASTRUCTURE File Sever Upgrade Data Network Infrastructure PC Replacement	Costs allocated to 108400 IT System Support and Services Costs allocated to 108400 IT System Support and Services Number of replacement PCs installed at County Departments, FY 2011, per IT annual report

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Costs to be Allocated	Allocation Base Used and Source of Data
109-0 HUMAN RESOURCES	
109-1 Human Resources	Number of Full-Time Equivalent (FTEs) per Count Budget Report for 2011
109-2 Labor Relation	Number of Full-Time Equivalent (FTEs) per Count Budget Report for 2011
113-0 TREASURER	
Banking Services	Number of accounts payable transactions processed during FY 2011, per the current accounting system Direct Costs for Water Resources
160-1 PUBLIC WORKS ADMINISTRATION	
Public Works Admin	Actual salary cost per year end expenditure status reports, Public Works Divisions and Units
Property Management	FY 2011 leases by Department
161-0 GENERAL SERVICES ADMINISTRATION	
Reprographics	Distributed based upon actual job costs for FY2011
Inter Office Mail	Based upon number of mail runs per week to each Department
199100 ENERGY	
Energy Costs	FY 2011 Energy billings by Department, Facility Management Utility History Report Usable square footage for occupant Departments, FY 2011, where applicable
162-1 FACILITY MANAGEMENT	
Building Maintenance	FY 2011 work order direct costs by Department or site, per CAMS report
Custodial Services	FY 2011 custodial costs by Department square footage
Depreciation Expense	Direct allocation of FY 2011 depreciation costs per County Comptroller Government Asset Schedule
Administrative Center	Usable square footage for occupant Departments, FY 2011
Mills Lane Court Complex	Usable square footage for occupant Departments, FY 2011
162000 FACILITIES INFRASTRUCTURE	
Building Repairs	Allocated to benefitting building/Department based upon Facility Management Report Usable square footage for occupant Departments, FY 2011, where applicable
188-0 - 182020 FUND TRANSFERS & OPEB	
Health Benefits Fund	Actual salary cost per year end expenditure status reports - No Funds were transferred this year
Other Post Employment Benefits (OPEB)	Actual number of current employees and retirees per Cost Center - Health Benefits Reports

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SCHEDULE OF ALLOCATED COSTS

	101-1 COUNTY MANAGER	101-6 COMM RELATIONS	101800 MGMT SERVICES	101-9 INTERNAL AUDIT	103-1 FINANCE ADMIN	103-3 COMPTRL/ ACCNTG	103-5 BUDGET DIVISION	103-6 PURCHSNG ADMIN	106-1 DIST ATTYN
100-0 County Commission	\$ 38,649	\$ 1,318	\$ 149	\$ -	\$ -	\$ 1,784	\$ 778	\$ 53	\$ -
101-3 Grants Division - Co Mgr.	-	-	-	-	-	-	-	-	-
101-5 Emer Mgmt Administration	25,436	867	98	-	-	17,213	3,278	8,400	-
102-0 Assessor	15,411	16,751	1,900	-	-	10,684	8,779	6,438	-
103-9 Merit Award Program	-	-	-	-	-	-	-	-	-
104-0 Clerk	3,566	3,876	440	5,773	-	4,489	2,106	1,137	-
106-2 CARES/SART	161	175	20	-	-	2,845	-	1,373	3,988
106-3 Family Support Enf	9,375	10,190	1,156	-	-	11,053	-	2,029	231,760
106-5 DA Grants	-	-	-	-	-	2,111	-	-	-
106710 DA CPS Integration	-	-	-	-	-	-	-	-	-
106-9 Drug Forfeitures	215	233	26	-	-	2,010	-	178	5,304
108700 GIS	2,885	3,136	356	-	-	1,368	-	877	-
108-7 GIS Base Mapping	324	352	40	-	-	1,835	-	-	-
111-0 Recorder	5,171	5,620	638	-	-	5,842	7,623	6,300	-
112-0 Elections	1,569	1,706	193	-	-	6,223	2,718	4,207	-
116-0 Community Development	5,921	6,436	730	5,773	-	6,737	3,533	950	-
120-1 District Courts Admin	3,028	3,292	373	-	-	93,624	28,203	17,263	-
120-2 Courts Gen Jurisdiction	15,393	16,731	1,898	-	-	20,704	-	-	-
120-3 Family Court	11,067	12,029	1,364	-	-	12,955	-	-	-
120-4 Pre-Trial	4,512	4,905	556	-	-	2,342	-	-	-
120-5 Specialty Courts Division	1,781	1,936	220	-	-	9,311	-	-	-
123-0 Law Library	1,011	1,099	125	4,330	-	3,720	1,106	-	-
124-0 Public Defender	19,719	21,434	2,431	-	-	107,058	10,718	1,549	-
125-1 Incline Justice Court	970	1,054	120	-	-	690	590	195	-
125-3 Reno Justice Court	12,295	13,365	1,516	-	-	11,529	10,114	1,690	-
125-4 Sparks Justice Court	5,754	6,255	709	-	-	4,001	3,523	699	-
125-7 Wadsworth Justice Court	687	747	85	-	-	9,356	741	205	-
126-0 Incline Constable	577	627	71	-	-	2,286	1,154	755	-
127-0 Juvenile Services	31,212	33,927	3,848	4,330	-	91,777	21,052	11,953	-
128-0 Alternative Public Defender	4,999	5,434	616	1,455	-	3,379	2,793	1,136	-
129-0 Conflict Counsel	-	-	-	-	-	5,444	2,742	4,238	-
130-0 Library	24,165	26,267	2,979	8,660	-	27,440	13,928	9,773	-
140-1 Parks Administration	2,131	2,316	263	1,940	-	11,894	7,900	17,551	-
140-2 Parks Planning & Develop	906	985	112	-	-	652	-	-	-
140-15 Regional Parks	8,314	9,038	1,025	-	-	14,247	-	-	-
140-3 Recreation	-	-	-	-	-	-	-	-	-
140-9 Parks Infrastructure Preserv	-	-	-	-	-	-	-	-	-
150-0 Sheriff	197,865	215,079	24,395	2,182	-	380,564	149,338	124,773	-
153-0 Coroner	4,447	4,834	548	-	-	7,417	3,076	4,170	-
154-0 Alternative Sentencing	1,610	1,750	199	-	-	3,818	1,154	805	-
157-1 Public Guardian	4,042	4,394	498	-	-	3,156	2,272	96	-
159-1 Public Administrator	2,498	2,715	308	-	-	1,639	1,407	154	-
160-2 Public Works Projects	1,257	1,366	155	-	-	724	643	96	-
163-1 County Engineer	4,532	4,926	559	-	-	4,482	3,018	1,267	-
165-1 Roads	14,544	15,810	1,793	-	-	13,829	14,082	10,428	-
179100 Social Services Admin	1,089	1,183	134	1,455	-	13,529	1,654	209	-
179120 County Child Welfare	1,421	1,545	175	-	-	674	636	-	-
179200 General Assistance	-	-	-	-	-	-	1,314	674	-
179250 Adult Comm Assist Centre	-	-	-	-	-	-	2,528	2,649	-
179300 Medical Assit Indigent	7,411	8,056	914	-	-	3,513	20,050	3,558	-
179-2 Homeless Shelter	55	60	7	-	-	2,587	162	-	-
180-0 Intergovernmental	-	-	-	-	-	124	-	1,820	-
181-0 Community Support	-	-	-	-	-	4,319	-	1,816	-
182-0 Accrued Benefits	-	-	-	-	-	7,287	-	-	-
183-0 Administrative Enforcement	-	-	-	-	-	22	-	-	-
184-0 Regional Water Planning	-	-	-	-	-	-	-	-	-
187-0 Fire Suppression	1	1	-	-	-	8,437	2,154	3,622	-
189-0 Contingency	-	-	-	-	-	-	-	-	-
199-0 Undesig Rev- Ex Energy	-	-	-	-	-	22,242	6,826	606	-
202-0 Public Health Administration	42,630	46,338	5,256	-	-	74,966	29,679	30,580	-

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	101-1 COUNTY MANAGER	101-6 COMM RELATIONS	101800 MGMT SERVICES	101-9 INTERNAL AUDIT	103-1 FINANCE ADMIN	103-3 COMPTRL/ ACCNTG	103-5 BUDGET DIVISION	103-6 PURCHSNG ADMIN	106-1 DIST ATTYN
203-0 Stabilization Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,943	\$ -	\$ -	-
204-0 Library Expansion	4,601	5,001	567	-	-	9,888	4,015	1,327	-
205-0 Animal Services	7,221	7,849	890	1,940	-	18,395	6,939	5,864	-
208-0 Enhanced 911	66	72	8	-	-	3,051	3,357	2,624	-
209-0 Regional Safety Training Center	1,134	1,232	140	-	-	4,189	1,229	1,099	-
210-0 Regional Communication Center	1,370	1,488	169	-	-	10,759	2,580	3,469	-
211-0 Truckee River Flood Management	4,445	4,832	548	-	-	11,698	8,619	8,551	-
221-0 Direct Assist/Med Indigent	-	-	-	-	-	4,839	-	2,928	-
225-0 Senior Center	6,712	7,295	827	1,455	-	52,325	6,763	10,937	-
228-0 Child Protective Services	51,793	56,298	6,386	-	-	158,825	76,146	47,192	-
266-0 Truckee Remediation District	2,125	2,310	262	-	-	8,667	13,642	1,648	-
270-2 Other Restricted Funds-Baseball	-	-	-	-	-	1,943	-	-	-
270-3 Other Restricted Funds-Coop Ext	-	-	-	-	-	1,988	2,085	-	-
270-6 Other Restricted Funds-May	830	902	102	-	-	6,915	915	3,710	-
270-7 Other Rest Funds - Admin Assess	19	21	2	-	-	8,814	215	-	-
280-0 TMFPD General Fund	281	306	35	-	-	17,120	31,478	1,915	-
281-0 SFPD General Fund	17,892	19,447	2,206	45,030	-	28,116	13,007	26,795	-
283-0 SFPD Emergency Fund	608	661	75	-	-	378	1,098	-	-
285-0 SFPD 474 Retiree Insurance	-	-	-	-	-	87	-	58	-
286-0 TMFPD Emergency Fund	-	-	-	-	-	4	1,463	-	-
287-0 TMFPD Stabilization	-	-	-	-	-	-	-	-	-
288-0 TMFPD Prefund Retiree Health	-	-	-	-	-	72	-	30	-
295-0 Prefunded Ret Health Ben	-	-	-	-	-	-	-	-	-
301-0 Debt Service	-	-	-	-	-	11,753	-	-	-
340-0 SAD Debt Service	-	-	-	-	-	81,098	-	-	-
386-0 TMFPD Debt Service	-	-	-	-	-	-	-	-	-
402-0 Public Works Construction Fund	-	-	-	-	-	48,252	-	34,517	-
404-0 Parks Construction Fund	-	-	-	-	-	111,649	-	8,266	-
450-0 Stormwater Impact Fee Fund	-	-	-	-	-	1,958	-	-	-
480-0 TMFPD Const	-	-	-	-	-	411	-	1,461	-
489-0 Capital Facilities Fund	-	-	-	-	-	4,922	-	193	-
494-0 Infrastructure Fund	-	-	-	-	-	4,225	-	7,944	-
520 Golf Course	1,328	1,444	164	-	-	15,064	3,713	2,929	-
560 Building and Safety Fund	3,597	3,909	443	12,123	-	7,105	2,194	233	-
566-0 Water Resources	18,509	20,119	2,282	12,989	-	128,339	47,503	18,641	-
568-0 So.Truckee Meadows GID	-	-	-	-	-	16,607	-	2,531	-
618-0 Health Benefits	728	791	90	-	-	16,835	767	28,519	-
619-0 Risk Management	840	913	104	-	40,123	7,651	512	10,580	-
669-0 Equipment Services	5,393	5,862	665	-	-	36,334	11,863	14,723	-
682-0 TMFPD Worker's Comp	-	-	-	-	-	26	-	-	-
712-0 Nevada Works	-	-	-	-	-	1,129	-	-	-
713-0 RTC	-	-	-	-	-	490	-	-	-
714-0 WC School Dist Debt	-	-	-	-	-	60	-	-	-
715-0 Library Investment	-	-	-	-	-	4,089	-	2,374	-
716-0 TWRQSA Joint Venture	-	-	-	-	-	68	-	148	-
721-0 Public Guard Trust	-	-	-	-	-	-	-	-	-
722-0 Social Service Trust	-	-	-	-	-	1,159	-	27	-
730-0 Fish & Game	-	-	-	-	-	45	-	-	-
732-0 Range Improvement District	-	-	-	-	-	15	-	-	-
738-0 Courts Trust Fund	-	-	-	-	-	-	-	-	-
739-0 Sheriff Trust & Agency Fund	-	-	-	-	-	-	-	-	-
740-0 Railroad Grd Sep Pro	-	-	-	-	-	-	-	-	-
742-0 Southwest Point/Arrowhead	-	-	-	-	-	53	-	-	-
750-0 OPEB Trust Funds	-	-	-	-	-	29,216	-	128	-
752-0 Agency Tax Settlement	-	-	-	-	-	41,346	-	-	-
753-0 Deferred Com Division	-	-	-	-	-	60	-	205	-
754-0 Tahoe Regional Planning	-	-	-	-	-	120	-	-	-
756-0 Tank Farm	-	-	-	-	-	-	-	-	-
760-0 Project Restart	-	-	-	-	-	-	-	-	-
766-0 Western Reg Wtr Comm	-	-	-	-	-	422	-	1,533	-

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990055 May Building Trust	\$ -	\$ -	\$ -	-	\$ -	-	-	-	-
990221 Verdi Tv Admin	-	-	-	-	-	-	-	-	-
992010 Senior Services Fund	-	-	-	-	-	-	-	-	-
994000 TRPA Permits	-	-	-	-	-	-	-	-	-
994002 AT&T Cell Tower	-	-	-	-	-	-	-	-	-
994003 Ubiquitel Cell Tower	-	-	-	-	-	-	-	-	-
998000 Financial Assurances	-	-	-	-	-	20,404	-	-	-
Other	-	-	-	-	-	69,371	123	-	-
Total Allocated	\$ 670,098	\$ 660,910	\$ 74,963	\$ 109,435	\$ 40,123	\$ 2,070,224	\$ 613,598	\$ 539,371	\$ 241,052

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	106710 DIST ATTN CIVIL	108100 INFO TECH ADMIN	108301 TELE COMM	108300 108400 108900 IT SUP & SVCS	108500 IT ENT INFRASTR	108800 INFO TECH INFRASTR	109-0 HUMAN RESOURCE	113-1 COUNTY TREASURER	160-1 PUBLIC WKS ADMIN
100-0 County Commission	\$ 13,155	\$ -	\$ 214	\$ 10,567	2,971	\$ 274	\$ 4,935	\$ 48	\$ -
101-3 Grants Division - Co Mgr.	-	-	-	-	-	-	-	-	-
101-5 Emer Mgmt Administration	11,211	-	1,196	105,681	29,716	2,735	2,960	796	-
102-0 Assessor	43,005	-	1,253	189,050	74,080	4,212	61,200	332	-
103-9 Merit Award Program	-	-	-	-	-	-	-	-	-
104-0 Clerk	5,083	-	499	63,412	47,588	1,641	16,031	214	-
106-2 CARES/SART	-	-	-	-	-	-	-	405	-
106-3 Family Support Enf	121,167	-	1,325	-	-	-	-	356	-
106-5 DA Grants	-	-	-	-	-	-	-	93	-
106710 DA CPS Integration	1,422,142	-	-	-	-	-	-	-	-
106-9 Drug Forfeitures	34,534	-	14	-	-	-	-	52	-
108700 GIS	-	234,030	-	-	-	-	-	-	-
108-7 GIS Base Mapping	-	26,260	-	-	-	-	-	6	-
111-0 Recorder	6,279	-	584	182,682	263,581	2,188	23,326	334	-
112-0 Elections	4,534	-	855	150,461	27,753	46,493	5,923	917	9,366
116-0 Community Development	77,977	-	442	95,114	26,875	2,462	21,716	246	-
120-1 District Courts Admin	1,120	-	1,538	-	55,137	-	-	311	-
120-2 Courts Gen Jurisdiction	-	-	1,339	-	-	-	-	2,391	-
120-3 Family Court	-	-	1,780	-	-	-	-	916	-
120-4 Pre-Trial	-	-	555	-	-	-	-	41	-
120-5 Specialty Courts Division	-	-	14	-	-	-	-	240	-
123-0 Law Library	6,777	-	185	12,679	3,565	328	4,935	323	-
124-0 Public Defender	-	-	1,239	158,526	110,924	4,103	56,266	590	-
125-1 Incline Justice Court	853	-	-	29,590	8,320	766	1,618	47	6,150
125-3 Reno Justice Court	10,820	-	1,168	162,750	87,904	4,212	24,037	823	-
125-4 Sparks Justice Court	5,064	-	527	105,681	41,243	2,735	11,059	259	20,087
125-7 Wadsworth Justice Court	606	-	-	8,455	2,378	219	1,382	51	-
126-0 Incline Constable	-	-	-	-	-	-	3,592	251	1,635
127-0 Juvenile Services	17,516	-	1,965	335,141	94,459	7,769	129,162	2,425	-
128-0 Alternative Public Defender	-	-	385	40,157	34,269	1,039	14,807	205	-
129-0 Conflict Counsel	-	-	-	-	-	-	-	1,107	-
130-0 Library	7,027	-	1,325	454,965	114,881	12,090	111,218	1,334	28,132
140-1 Parks Administration	63,007	-	14	166,981	47,406	4,322	51,882	139	-
140-2 Parks Planning & Develop	-	-	-	-	-	-	-	45	-
140-15 Regional Parks	-	-	-	-	-	-	-	2,096	-
140-3 Recreation	-	-	-	-	-	-	-	-	-
140-9 Parks Infrastructure Preserv	-	-	-	-	-	-	-	-	-
150-0 Sheriff	82,920	-	9,827	2,709,259	627,823	81,582	720,382	10,358	2,157
153-0 Coroner	7,101	-	-	57,068	16,812	1,477	13,771	586	-
154-0 Alternative Sentencing	5,904	-	271	27,478	7,726	711	7,118	127	-
157-1 Public Guardian	168,182	-	313	46,501	15,644	1,204	15,795	94	1,298
159-1 Public Administrator	150	-	228	23,246	9,162	602	9,872	93	-
160-2 Public Works Projects	-	-	71	-	-	-	-	26	47,483
163-1 County Engineer	-	-	328	550	-	-	12,832	139	171,208
165-1 Roads	23,920	-	299	-	-	-	65,149	1,074	549,445
179100 Social Services Admin	6,129	-	256	634,103	201,590	498,237	45,693	2,251	-
179120 County Child Welfare	-	-	-	-	-	-	-	-	-
179200 General Assistance	-	-	171	26,754	-	-	-	-	-
179250 Adult Comm Assist Centre	-	-	-	-	-	-	-	-	-
179300 Medical Assit Indigent	3,886	-	470	-	-	-	-	-	-
179-2 Homeless Shelter	-	-	-	-	-	-	-	27	-
180-0 Intergovernmental	-	-	-	-	-	-	-	25	-
181-0 Community Support	-	-	-	-	-	-	-	88	-
182-0 Accrued Benefits	-	-	-	-	-	-	-	-	-
183-0 Administrative Enforcement	-	-	-	-	-	-	-	5	-
184-0 Regional Water Planning	-	-	-	-	-	-	-	-	-
187-0 Fire Suppression	6,478	-	-	-	-	-	-	372	-
189-0 Contingency	-	-	-	-	-	-	-	-	-
199-0 Undesig Rev- Ex Energy	-	-	-	-	-	-	-	3,041	-
202-0 Public Health Administration	89,148	-	3,845	549,851	162,902	13,732	163,821	4,220	13,412

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

SCHEDULE OF ALLOCATED COSTS

	106710 DIST ATTN CIVIL	108100 INFO TECH ADMIN	108300 108301 TELE COMM	108300 108400 108900 IT SUP & SVCS	108500 IT ENT INFRASTR	108800 INFO TECH INFRASTR	109-0 HUMAN RESOURCE	113-1 COUNTY TREASURER	160-1 PUBLIC WKS ADMIN
203-0 Stabilization Fund	\$ -	-	\$ -	\$ -	-	-	\$ -	\$ -	\$ -
204-0 Library Expansion	-	-	-	-	-	-	22,989	1,172	-
205-0 Animal Services	-	-	555	99,346	27,934	45,400	36,672	1,145	272,762
208-0 Enhanced 911	3,388	-	-	-	-	-	-	219	-
209-0 Regional Safety Training Center	-	-	1,182	25,366	7,133	657	4,689	348	-
210-0 Regional Communication Center	-	-	299	-	-	-	4,935	673	-
211-0 Truckee River Flood Management	4,485	-	313	40,157	11,292	1,039	12,832	962	10,400
221-0 Direct Assist/Med Indigent	-	-	-	-	-	-	-	589	-
225-0 Senior Center	7,175	-	783	130,805	47,164	3,118	31,332	2,288	366
228-0 Child Protective Services	4,011	-	4,771	16,487	-	-	227,094	20,983	-
266-0 Truckee Remediation District	3,886	-	-	10,567	2,971	274	7,403	372	-
270-2 Other Restricted Funds-Baseball	-	-	-	-	-	-	-	-	-
270-3 Other Restricted Funds- Coop Ext	-	-	-	-	-	-	-	9	-
270-6 Other Restricted Funds- May	-	-	-	-	-	-	-	338	-
270-7 Other Rest Funds-Admin Assess	-	-	-	-	-	-	-	210	-
280-0 TMLPD General Fund	82,323	-	242	-	231	-	-	96	-
281-0 SFPD General Fund	48,562	-	43	133,159	37,442	3,447	-	1,819	-
283-0 SFPD Emergency Fund	-	-	-	-	-	-	-	18	-
285-0 SFPD 474 Retiree Insurance	-	-	-	-	-	-	-	18	-
286-0 TMLPD Emergency Fund	-	-	-	-	-	-	-	1	-
287-0 TMLPD Stabilization	-	-	-	-	-	-	-	-	-
288-0 TMLPD PreFund Retiree Health	-	-	-	-	-	-	-	15	-
295-0 Prefunded Ret Health Ben	-	-	-	-	-	-	-	-	-
301-0 Debt Service	-	-	-	-	-	-	-	19	-
340-0 SAD Debt Service	1,296	-	-	-	-	-	-	82	-
386-0 TMLPD Debt Service	-	-	-	-	-	-	-	-	-
402-0 Public Works Construction Fund	-	-	43	-	-	-	-	724	-
404-0 Parks Construction Fund	-	-	-	-	-	-	-	378	-
450-0 Stormwater Impact Fee Fund	-	-	-	-	-	-	-	3	-
480-0 TMLPD Const	-	-	-	-	-	-	-	83	-
489-0 Capital Facilities Fund	-	-	-	-	-	-	-	13	-
494-0 Infrastructure Fund	-	-	-	-	-	-	-	69	-
520 Golf Course	-	-	-	-	-	-	9,001	564	-
560 Building and Safety Fund	17,681	-	456	57,068	23,298	1,477	12,832	110	-
566-0 Water Resources	154,599	-	1,581	221,938	62,405	5,744	85,385	78,483	44,048
568-0 So.Truckee Meadows GID	38,570	-	-	-	-	-	-	18	-
618-0 Health Benefits	-	-	43	-	-	-	2,469	1,575	-
619-0 Risk Management	997	-	100	12,679	6,855	328	-	464	-
669-0 Equipment Services	-	-	385	-	-	-	22,901	5,881	203,718
682-0 TMLPD Worker's Comp	-	-	-	-	-	-	-	5	-
712-0 Nevada Works	-	-	-	-	-	-	-	-	-
713-0 RTC	-	-	-	-	-	-	-	100	-
714-0 WC School Dist Debt	-	-	-	-	-	-	-	12	-
715-0 Library Investment	-	-	-	-	-	-	-	832	-
716-0 TWRQSA Joint Venture	-	-	-	-	-	-	-	14	-
721-0 Public Guard Trust	-	-	-	-	-	-	-	-	-
722-0 Social Service Trust	-	-	-	-	-	-	-	236	-
730-0 Fish & Game	-	-	-	-	-	-	-	9	-
732-0 Range Improvement District	-	-	-	-	-	-	-	3	-
738-0 Courts Trust Fund	-	-	-	-	-	-	-	-	-
739-0 Sheriff Trust & Agency Fund	-	-	-	-	-	-	-	-	-
740-0 Railroad Grd Sep Pro	-	-	-	-	-	-	-	-	-
742-0 Southwest Point/Arrowhead	-	-	-	-	-	-	-	11	-
750-0 OPEB Trust Funds	-	-	-	-	-	-	-	14	-
752-0 Agency Tax Settlement	-	-	-	-	-	-	-	307	-
753-0 Deferred Com Division	-	-	-	-	-	-	-	12	-
754-0 Tahoe Regional Planning	-	-	-	-	-	-	-	24	-
756-0 Tank Farm	-	-	-	-	-	-	-	-	-
760-0 Project Restart	-	-	-	-	-	-	-	-	-
766-0 Western Reg Wtr Comm	-	-	-	-	-	-	-	86	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

SCHEDULE OF ALLOCATED COSTS

	106710 DIST ATTN CIVIL	108100 INFO TECH ADMIN	108301 TELE COMM	108300 108900	108400 IT SUP & SVCS	108500 ENTERPRISE INFRA	IT	108800 INFO TECH INFRASTR	109-0 HUMAN RESOURCE	113-1 COUNTY TREASURER	160-1 PUBLIC WKS ADMIN
990055 May Building Trust	\$ -	-	\$ -	\$ -	-	-	-	\$ -	\$ -	\$ -	-
990221 Verdi Tv Admin	-	-	-	-	-	-	-	-	-	-	-
992010 Senior Services Trust	-	-	-	-	-	-	-	-	-	-	-
994000 TRPA Permits	-	-	-	-	-	-	-	-	-	-	-
994002 AT&T Cell Tower	-	-	-	-	-	-	-	-	-	-	-
994003 Ubiquitel Cell Tower	-	-	-	-	-	-	-	-	-	-	-
998000 Financial Assurances	-	-	-	-	-	-	-	-	-	-	-
Other	154,632	-	-	-	-	-	-	-	-	80	-
Total Allocated	\$ 2,767,300	\$ 260,290	\$ 45,291	\$ 7,094,274	\$ 2,341,429	\$ 756,617	\$ 2,081,016	\$ 161,405	\$ 1,381,667		

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

SCHEDULE OF ALLOCATED COSTS

	161100 GEN SERV ADMIN	199100 ENERGY COSTS	162-1 Adj FACILITY MANAGMT	162000 FACILITY PRESERVTN	188-0 182020 FUND TSFR
100-0 County Commission	\$ 1,119	\$ -	\$ -	\$ -	\$ 18,680
101-3 Grants Division - Co Mgr.	357	-	-	-	-
101-5 Emer Mgmt Administration	2,874	-	25,050	-	14,955
102-0 Assessor	43,593	55,764	161,969	6,230	493,298
103-9 Merit Award Program	-	-	-	-	-
104-0 Clerk	17,650	2,561	23,838	1,154	127,063
106-2 CARES/SART	-	-	10,424	-	-
106-3 Family Support Enf	26,514	-	164,224	-	142,004
106-5 DA Grants	-	-	-	-	-
106710 DA CPS Integration	-	-	38,243	-	-
106-9 Drug Forfeitures	-	-	-	-	3,739
108700 GIS	-	-	-	-	37,374
108-7 GIS Base Mapping	-	-	-	-	-
111-0 Recorder	4,688	22,097	44,838	2,469	127,063
112-0 Elections	43,455	32,739	52,276	2,667	37,374
116-0 Community Development	10,194	20,376	40,024	2,276	108,383
120-1 District Courts Admin	61,127	349,973	349,230	9,825	732,483
120-2 Courts Gen Jurisdiction	-	-	-	-	-
120-3 Family Court	8,623	-	-	-	-
120-4 Pre-Trial	-	-	-	-	-
120-5 Specialty Courts Division	-	-	-	-	-
123-0 Law Library	2,948	-	19,442	-	7,478
124-0 Public Defender	8,865	38,002	54,696	15,050	269,068
125-1 Incline Justice Court	968	2,853	76	-	22,419
125-3 Reno Justice Court	10,464	17,561	78,840	-	235,432
125-4 Sparks Justice Court	3,480	5,883	43,881	-	104,644
125-7 Wadsworth Justice Court	-	299	321	-	7,478
126-0 Incline Constable	-	-	-	-	7,478
127-0 Juvenile Services	14,924	224,716	240,416	16,639	631,577
128-0 Alternative Public Defender	4,110	9,628	10,798	4,338	56,054
129-0 Conflict Counsel	-	-	-	-	-
130-0 Library	7,937	238,460	925,753	7,947	642,780
140-1 Parks Administration	17,888	647,114	434,129	11,520	340,077
140-2 Parks Planning & Develop	-	-	-	-	-
140-15 Regional Parks	-	-	-	-	-
140-3 Recreation	-	-	-	-	-
140-9 Parks Infrastructure Preserv	-	-	-	-	-
150-0 Sheriff	98,747	1,065,036	1,382,595	51,341	3,546,484
153-0 Coroner	3,421	36,481	61,207	11,257	63,532
154-0 Alternative Sentencing	4,230	-	28,927	-	22,419
157-1 Public Guardian	3,213	9,030	13,026	-	59,793
159-1 Public Administrator	3,281	13,843	40,437	1,421	44,852
160-2 Public Works Projects	-	365,582	-	-	14,955
163-1 County Engineer	-	-	226	-	93,428
165-1 Roads	2,910	-	59,094	-	407,347
179100 Social Services Admin	39,753	2,720	50,325	49,610	220,491
179120 County Child Welfare	-	-	-	-	-
179200 General Assistance	-	-	-	-	-
179250 Adult Comm Assist Centre	-	-	-	-	-
179300 Medical Assit Indigent	-	17,414	36,392	1,946	108,383
179-2 Homeless Shelter	-	-	-	-	-
180-0 Intergovernmental	-	-	-	-	-
181-0 Community Support	-	-	-	-	-
182-0 Accrued Benefits	-	-	-	-	-
183-0 Administrative Enforcement	-	-	-	-	-
184-0 Regional Water Planning	-	-	-	-	-
187-0 Fire Suppression	-	-	-	-	-
189-0 Contingency	-	-	-	-	-
199-0 Undesig Rev- Ex Energy	-	-	-	-	-
202-0 Public Health Administration	55,480	113,820	290,292	11,331	852,069

County of Washoe, Nevada
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 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

SCHEDULE OF ALLOCATED COSTS

	161100 GEN SERV ADMIN	199100 ENERGY COSTS	162-1 Adj FACILITY MANAGMT	162000 FACILITY PRESERVTN	188-0 182020 FUND TSFR
203-0 Stabilization Fund	\$ -	\$ -	\$ -	\$ -	-
204-0 Library Expansion	-	-	-	-	78,473
205-0 Animal Services	12,154	-	93,046	1,287	142,004
208-0 Enhanced 911	-	-	-	-	-
209-0 Regional Safety Training Center	679	-	-	-	-
210-0 Regional Communication Center	-	-	-	-	-
211-0 Truckee River Flood Management	2,633	-	6,476	-	41,113
221-0 Direct Assist/Med Indigent	-	-	-	-	-
225-0 Senior Center	22,572	48,042	181,710	-	145,743
228-0 Child Protective Services	-	172,331	35,074	-	762,379
266-0 Truckee Remediation District	-	-	-	-	22,419
270-2 Other Restricted Funds-Baseball	-	-	-	-	-
270-3 Other Restricted Funds-Coop Ext	-	-	4,339	-	7,478
270-6 Other Restricted Funds- May	-	-	74,555	-	3,739
270-7 Other Rest Funds-Admin Assess	-	-	-	-	-
280-0 TMFPD General Fund	1,391	-	2,141	-	-
281-0 SFPD General Fund	8,413	-	700	-	-
283-0 SFPD Emergency Fund	-	-	-	-	-
285-0 SFPD 474 Retiree Insurance	-	-	-	-	-
286-0 TMFPD Emergency Fund	-	-	-	-	-
287-0 TMFPD Stabilization	-	-	-	-	-
288-0 TMFPD PreFund Retiree Health	-	-	-	-	-
295-0 Prefunded Ret Health Ben	-	-	-	-	-
301-0 Debt Service	-	-	-	-	-
340-0 SAD Debt Service	-	-	-	-	-
386-0 TMFPD Debt Service	-	-	-	-	-
402-0 Public Works Construction Fund	-	-	-	-	-
404-0 Parks Construction Fund	-	-	-	-	-
450-0 Stormwater Impact Fee Fund	-	-	-	-	-
480-0 TMFPD Const	-	-	-	-	-
489-0 Capital Facilities Fund	-	-	-	-	-
494-0 Infrastructure Fund	-	-	-	-	-
520 Golf Course	-	-	27,394	7,133	14,955
560 Building and Safety Fund	5,333	13,192	32,699	1,474	119,586
566-0 Water Resources	15,922	-	87,476	-	325,136
568-0 So.Truckee Meadows GID	-	-	-	-	-
618-0 Health Benefits	-	-	-	-	11,216
619-0 Risk Management	3,235	-	2,569	-	29,896
669-0 Equipment Services	5,794	-	24,642	-	97,167
682-0 TMFPD Worker's Comp	-	-	-	-	-
712-0 Nevada Works	-	-	-	-	-
713-0 RTC	2,874	-	-	-	343,816
714-0 WC School Dist Debt	-	-	-	-	-
715-0 Library Investment	-	-	-	-	-
716-0 TWRQSA Joint Venture	-	-	-	-	-
721-0 Public Guard Trust	-	-	-	-	-
722-0 Social Service Trust	-	-	-	-	-
730-0 Fish & Game	-	-	-	-	-
732-0 Range Improvement District	-	-	-	-	-
738-0 Courts Trust Fund	-	-	-	-	-
739-0 Sheriff Trust & Agency Fund	-	-	-	-	-
740-0 Railroad Grd Sep Pro	-	-	-	-	-
742-0 Southwest Point/Arrowhead	-	-	-	-	-
750-0 OPEB Trust Fund	-	-	-	-	-
752-0 Agency Tax Settlement	-	-	-	-	-
753-0 Deferred Com Division	-	-	-	-	-
754 - Tahoe Regional Planning	-	-	-	-	-
756-0 Tank Farm	-	-	-	-	-
760-0 Project Restart	-	-	-	-	-
766-0 Western Reg Wtr Comm	-	-	-	-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

SCHEDULE OF ALLOCATED COSTS

	161100		199100		162-1 Adj		162000		188-0
	GEN SERV		ENERGY COSTS		FACILITY		FACILITY		182020
	ADMIN				MANAGMT		PRESERVTN		FUND TSFR
990055 May Building Trust	\$ -		\$ -		\$ -		\$ -		\$ -
990221 Verdi Tv Admin	-		-		-		-		-
992010 Senior Services Fund	-		-		-		-		-
994000 TRPA Permits	-		-		-		-		-
994002 AT&T Cell Tower	-		-		-		-		-
994003 Ubiquitel Cell Tower	-		-		-		-		-
998000 Financial Assurances	-		-		-		-		-
Other	-		9,825		109,495		21,393		142,003
Total Allocated	\$ 583,813		\$ 3,535,342		\$ 5,363,305		\$ 238,308		\$ 11,887,777

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

SCHEDULE OF ALLOCATED COSTS

	SUBTOTAL PAGE 5	SUBTOTAL PAGE 8	SUBTOTAL PAGE 11	TOTAL FY11 ACTUAL ALLOCATED	PRIOR FY11 ALLOC AMT	ROLL- FORWARD ADJUST	FINAL ALLOCATED AMOUNT
100-0 County Commission	\$ 42,731	\$ 32,164	\$ 19,799	\$ 94,694	\$ (117,179)	\$ (22,485)	\$ 72,209
101-3 Grants Division - Co Mgr.	-	-	357	357	(5,680)	(5,323)	(4,966)
101-5 Emer Mgmt Administration	55,292	154,295	42,879	252,466	(292,713)	(40,247)	212,219
102-0 Assessor	59,963	373,132	760,854	1,193,949	(804,219)	389,730	1,583,678
103-9 Merit Award Program	-	-	-	-	-	-	-
104-0 Clerk	21,387	134,468	172,266	328,121	(259,228)	68,893	397,013
106-2 CARES/SART	8,562	405	10,424	19,391	(15,384)	4,007	23,398
106-3 Family Support Enf	265,563	122,848	332,742	721,153	(438,051)	283,102	1,004,255
106-5 DA Grants	2,111	93	-	2,204	(783)	1,421	3,625
106710 DA CPS Integration	-	1,422,142	38,243	1,460,385	(1,258,648)	201,737	1,662,121
106-9 Drug Forfeitures	7,966	34,600	3,739	46,305	(15,416)	30,889	77,194
108700 GIS	8,622	234,030	37,374	280,026	(423,254)	(143,228)	136,798
108-7 GIS Base Mapping	2,551	26,266	-	28,817	(24,743)	4,074	32,891
111-0 Recorder	31,194	478,974	201,155	711,323	(569,221)	142,102	853,425
112-0 Elections	16,616	246,302	168,511	431,429	(520,039)	(88,611)	342,818
116-0 Community Development	30,080	224,832	181,253	436,165	(496,736)	(60,572)	375,593
120-1 District Courts Admin	145,783	58,106	1,502,638	1,706,527	(1,694,974)	11,553	1,718,079
120-2 Courts Gen Jurisdiction	54,726	3,730	-	58,456	(169,763)	(111,307)	(52,851)
120-3 Family Court	37,415	2,696	8,623	48,734	(157,148)	(108,414)	(59,680)
120-4 Pre-Trial	12,315	596	-	12,911	(56,645)	(43,734)	(30,823)
120-5 Specialty Courts Division	13,248	254	-	13,502	(28,727)	(15,225)	(1,723)
123-0 Law Library	11,391	28,792	29,868	70,051	(69,906)	145	70,196
124-0 Public Defender	162,909	331,648	385,681	880,238	(757,605)	122,633	1,002,871
125-1 Incline Justice Court	3,619	47,344	26,316	77,279	(113,478)	(36,199)	41,080
125-3 Reno Justice Court	50,509	291,714	342,297	684,520	(893,205)	(208,685)	475,835
125-4 Sparks Justice Court	20,941	186,655	157,888	365,484	(374,392)	(8,909)	356,575
125-7 Wadsworth Justice Court	11,821	13,091	8,098	33,010	(53,343)	(20,333)	12,677
126-0 Incline Constable	5,470	5,478	7,478	18,426	(14,142)	4,284	22,710
127-0 Juvenile Services	198,099	588,437	1,128,272	1,914,808	(1,683,211)	231,597	2,146,405
128-0 Alternative Public Defender	19,812	90,862	84,928	195,602	(184,690)	10,912	206,514
129-0 Conflict Counsel	12,424	1,107	-	13,531	(21,885)	(8,354)	5,177
130-0 Library	113,212	730,972	1,822,877	2,667,061	(2,384,540)	282,521	2,949,581
140-2 Parks Administration	43,995	333,751	1,450,728	1,828,474	-	1,828,474	3,656,948
140-2 Parks Planning & Develop	2,655	45	-	2,700	(156,475)	(153,775)	(151,075)
140-15 Regional Parks	32,624	2,096	-	34,720	(3,941,031)	(3,906,311)	(3,871,591)
140-3 Recreation	-	-	-	-	(34,536)	(34,536)	(34,536)
140-9 Parks Infrastructure Preserv	-	-	-	-	(482)	(482)	(482)
150-0 Sheriff	1,094,196	4,244,308	6,144,203	11,482,707	(9,955,331)	1,527,376	13,010,083
153-0 Coroner	24,492	96,815	175,898	297,205	(245,636)	51,569	348,774
154-0 Alternative Sentencing	9,336	49,335	55,576	114,247	(67,395)	46,852	161,099
157-1 Public Guardian	14,458	249,031	85,062	348,551	(342,636)	5,915	354,466
159-1 Public Administrator	8,721	43,353	103,834	155,908	(141,905)	14,003	169,911
160-2 Public Works Projects	4,241	47,580	380,537	432,358	(64,023)	368,335	800,693
163100 County Engineer	18,784	185,057	93,654	297,495	(216,132)	81,363	378,858
165100 Roads	70,486	639,887	469,351	1,179,724	(984,282)	195,442	1,375,166
179100 Social Services Admin	19,253	1,388,259	362,899	1,770,411	(1,368,957)	401,454	2,171,864
179120 County Child Welfare	4,451	-	-	4,451	-	4,451	8,902
179200 General Assistance	1,988	26,925	-	28,913	(6,076)	22,837	51,750
179250 Adult Comm Assist Centre	5,177	-	-	5,177	-	5,177	10,354
179300 Medical Assit Indigent	43,502	4,356	164,135	211,993	(139,010)	72,983	284,976
179-2 Homeless Shelter	2,871	27	-	2,898	-	2,898	5,796
180-0 Intergovernmental	1,944	25	-	1,969	(2,538)	(569)	1,400
181-0 Community Support	6,135	88	-	6,223	(20,983)	(14,760)	(8,537)
182-0 Accrued Benefits	7,287	-	-	7,287	(151,493)	(144,206)	(136,919)
183-0 Administrative Enforcement	22	5	-	27	-	27	54
184-0 Regional Water Planning	-	-	-	-	(1,036)	(1,036)	(1,036)
187-0 Fire Suppression	14,215	6,850	-	21,065	(8,520)	12,545	33,610
189-0 Contingency	-	-	-	-	-	-	-
199-0 Undesig Rev- Ex Energy	29,674	3,041	-	32,715	(17,257)	15,458	48,173
202-0 Public Health Administration	229,449	1,000,931	1,322,992	2,553,372	(2,695,312)	(141,940)	2,411,432

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SCHEDULE OF ALLOCATED COSTS

	SUBTOTAL PAGE 6	SUBTOTAL PAGE 9	SUBTOTAL PAGE 12	TOTAL FY11 ACTUAL ALLOCATED	PRIOR FY11 ALLOC AMT	ROLL- FORWARD ADJUST	FINAL ALLOCATED AMOUNT
203-0 Stabilization Fund	\$ 1,943	\$ -	\$ -	\$ 1,943	\$ (8,156)	\$ (6,213)	\$ (4,270)
204-0 Library Expansion	25,399	24,161	78,473	128,033	(80,764)	47,269	175,302
205-0 Animal Services	49,098	483,814	248,491	781,403	(502,128)	279,275	1,060,678
208-0 Enhanced 911	9,178	3,607	-	12,785	(17,199)	(4,414)	8,371
209-0 Regional Safety Training Center	9,023	39,375	679	49,077	(198,953)	(149,876)	(100,799)
210-0 Regional Communication Center	19,835	5,907	-	25,742	(55,459)	(29,717)	(3,975)
211-0 Truckee River Flood Management	38,693	81,480	50,222	170,395	(175,637)	(5,242)	165,153
221-0 Direct Assist/Med Indigent	7,767	589	-	8,356	(42,841)	(34,485)	(26,129)
225-0 Senior Center	86,314	223,031	398,067	707,412	(925,237)	(217,825)	489,587
228-0 Child Protective Services	396,640	273,346	969,784	1,639,770	(1,160,469)	479,301	2,119,071
266-0 Truckee Remediation District	28,654	25,473	22,419	76,546	(36,089)	40,457	117,003
270-2 Other Restricted Funds-Baseball	1,943	-	-	1,943	(35,498)	(33,555)	(31,612)
270-3 Other Restricted Funds-Coop Ext	4,073	9	11,817	15,899	(12,510)	3,389	19,288
270-6 Other Restricted Funds-May	13,374	338	78,294	92,006	(596,259)	(504,253)	(412,247)
270-7 Other Rest Funds-Admin Assess	9,071	210	-	9,281	(7,008)	2,273	11,554
280-0 TMFPD General Fund	51,135	82,892	3,532	137,559	(56,129)	81,430	218,988
281-0 SFPD General Fund	152,493	224,472	9,113	386,078	(523,048)	(136,970)	249,108
283-0 SFPD Emergency Fund	2,820	18	-	2,838	(18)	2,820	5,658
285-0 SFPD 474 Retiree Insurance	145	18	-	163	(791)	(628)	(465)
286-0 TMFPD Emergency Fund	1,467	1	-	1,468	-	1,468	2,936
287-0 TMFPD Stabilization	-	-	-	-	-	-	-
288-0 TMFPD PreFund Retiree Health	102	15	-	117	(75)	42	159
295-0 Prefunded Ret Health Ben	-	-	-	-	(4,140)	(4,140)	(4,140)
301-0 Debt Service	11,753	19	-	11,772	(13,341)	(1,569)	10,203
340-0 SAD Debt Service	81,098	1,378	-	82,476	(85,933)	(3,457)	79,019
386-0 TMFPD Debt Service	-	-	-	-	-	-	-
402-0 Public Works Construction Fund	82,769	767	-	83,536	(113,869)	(30,333)	53,203
404-0 Parks Construction Fund	119,915	378	-	120,293	(180,039)	(59,746)	60,547
450-0 Stormwater Impact Fee Fund	1,958	3	-	1,961	(3,961)	(2,000)	(39)
480-0 TMFPD Const	1,872	83	-	1,955	(13,535)	(11,580)	(9,625)
489-0 Capital Facilities Fund	5,115	13	-	5,128	(11,722)	(6,594)	(1,466)
494-0 Infrastructure Fund	12,169	69	-	12,238	(28,763)	(16,525)	(4,287)
520 Golf Course	24,642	9,565	49,482	83,689	(466,429)	(382,740)	(299,051)
560 Building and Safety Fund	29,604	112,922	172,284	314,810	(294,538)	20,272	335,081
566-0 Water Resources	248,382	654,183	428,534	1,331,099	(1,487,068)	(155,969)	1,175,130
568-0 So.Truckee Meadows GID	19,138	38,588	-	57,726	(44,866)	12,860	70,586
618-0 Health Benefits	47,730	4,087	11,216	63,033	(94,700)	(31,667)	31,366
619-0 Risk Management	60,723	21,423	35,700	117,846	(126,126)	(8,280)	109,566
669-0 Equipment Services	74,840	232,885	127,603	435,328	(462,126)	(26,798)	408,530
682-0 TMFPD Worker's Comp	26	5	-	31	(40)	(9)	22
712-0 Nevada Works	1,129	-	-	1,129	(20,189)	(19,060)	(17,931)
713-0 RTC	490	100	346,690	347,280	(437,481)	(90,201)	257,079
714-0 WC School Dist Debt	60	12	-	72	(10,588)	(10,516)	(10,444)
715-0 Library Investment	6,463	832	-	7,295	(11,284)	(3,989)	3,306
716-0 TWRQSA Joint Venture	216	14	-	230	(1,898)	(1,668)	(1,438)
721-0 Public Guard Trust	-	-	-	-	-	-	-
722-0 Social Service Trust	1,186	236	-	1,422	(2,600)	(1,178)	244
730-0 Fish & Game	45	9	-	54	(440)	(386)	(332)
732-0 Range Improvement District	15	3	-	18	(18)	-	18
738-0 Court Trust Fund	-	-	-	-	-	-	-
739-0 Sheriff Trust & Agency Fund	-	-	-	-	-	-	-
740-0 Railroad Grd Sep Pro	-	-	-	-	-	-	-
742-0 Southwest Point/Arrowhead	53	11	-	64	(87)	(23)	41
750-0 OPEB Trust Fund	29,344	14	-	29,358	-	29,358	58,716
752-0 Agency Tax Settlement	41,346	307	-	41,653	(2,216)	39,437	81,090
753-0 Deferred Com Division	265	12	-	277	(1,659)	(1,382)	(1,105)
754-0 Tahoe Regional Planning	120	24	-	144	(186)	(42)	102
756-0 Tank Farm	-	-	-	-	-	-	-
760-0 Project Restart	-	-	-	-	(1,391)	(1,391)	(1,391)
766-0 Western Reg Wtr Comm	1,955	86	-	2,041	(20,193)	(18,152)	(16,111)

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SCHEDULE OF ALLOCATED COSTS

	SUBTOTAL PAGE 7	SUBTOTAL PAGE 10	SUBTOTAL PAGE 13	TOTAL FY11 ACTUAL ALLOCATED	PRIOR FY11 ALLOC AMT	ROLL- FORWARD ADJUST	FINAL ALLOCATED AMOUNT
990055 May Building Trust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
990221 Verdi Tv Admin	-	-	-	-	(592)	(592)	(592)
992010 Senior Services Fund	-	-	-	-	-	-	-
994000 TRPA Permits	-	-	-	-	-	-	-
994002 AT&T Cell Tower	-	-	-	-	-	-	-
994003 Ubiquitel Cell Tower	-	-	-	-	-	-	-
998000 Financial Assurances	20,404	-	-	20,404	(26,253)	(5,849)	14,555
Other	69,494	154,712	282,716	506,922	(1,308,815)	(801,893)	(294,971)
Total Allocated - All Pages	\$ 5,019,774	\$ 16,889,289	\$ 21,608,545	\$ 43,517,608	\$ (44,171,348)	\$ (653,740)	\$ 42,863,867

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**WASHOE COUNTY FISCAL YEAR 2013
 GENERAL INDIRECT COST RATE PERCENTAGE
 FIXED RATE - SIMPLIFIED METHOD**

The following indirect cost rate proposal shows the direct County expenditures per year-end Financial reports and the indirect County costs based upon this Cost Allocation Plan and FY2011 actual expenditures. Carry forward calculations determine the under-recovery or over-recovery from the estimated FY 2011 recovery , based upon FY2009 actuals, to the actual FY2011 amount.

	Total Expenditures	Exclusions/ Unallowable	Indirect Costs	Direct Costs	
				Direct Salaries	Other Expenditures
<i>County Salary Expenditures per CAFR for all Operating Departments:</i>					
Direct Salaries only	150,347,830	-	-	\$ 150,347,830	-
Total County Costs per CAFR	\$ 150,347,830	\$ -	\$ -	\$ 150,347,830	\$ -
<i>Services Furnished But Not Billed by Other Government Agencies, per A-87</i>					
101-1 County Manager			670,098		
101-6 Com Relations			660,910		
101-8 Management Services			74,963		
101-9 Internal Audit			109,435		
103-1 Finance Admin			40,123		
103-3 Comptroller			2,070,224		
103-5 Budget Div			613,598		
103-6 Purchasing			539,371		
106-1 DA Criminal			241,052		
106700 DA Civil			2,767,300		
108100 IT Admin			260,290		
108301 Telecomm			45,291		
108300-900 IT Software & Services			7,094,274		
108500 IT Enterprise Infrastructure			2,341,429		
108800 IT Infrastr Pres			756,617		
109-1 Human Resources			2,081,016		
113-0 Treasurer			161,405		
160-1 Public Works Ad			1,381,667		
162600 Gen Svcs Adm			583,813		
Fund 162-1 Facility Mgmt			5,363,305		
199100 Energy Maintenance			3,535,342		
162000 Facilities Pres			238,308		
188-0 & 182020 Fund Tsfr & OPEB			11,887,777		
FY 2011 Actual Total	\$ -	\$ -	\$ 43,517,608	\$ 150,347,830	\$ -

County of Washoe, Nevada
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Adjustment of Actual to Projected amount used:

Total Indirect Costs: Actuals					
FY11 CAP Distribution				\$ 43,517,608	
Subtotal				\$ 43,517,608	
Carry Forward from FY09 for FY11	(Over)/Under			\$ (3,125,562)	
	Subtotal			\$ 40,392,046	
Total Indirect Costs: Estimated					
FY11 Fixed Rate and estimated allowable :	23.02%		\$(34,610,070)		
Actual FY11 Indirect Costs			\$ 43,517,608		
	(Over)/Under Recovery Amount			\$ 8,907,537	
	Total County Indirect Costs			\$ 49,299,583	
Total Indirect Costs (FY2011 Actuals + Over/(under) recovery)			\$ 49,299,583	=	<u>32.79%</u> Washoe County Indirect Cost Rate for FY2013
Total Direct Salaries			\$ 150,347,830		
Carry Over Calculation:					
Estimated Recovery			\$ (34,610,070)		
Actual Recovery			\$ 40,392,046		
Carryover for Actuals FY12			5,781,976		

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101-1 COUNTY MANAGER

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The County Manager's office provides administrative oversight over all County operations, including overall responsibility for budget development, personnel and labor relations, interdepartmental coordination, grant development and administration, and other chief executive officer functions. The responsibility of this office is implementation of County policies governing the activities of all units within County government. The costs of the County Manager are not allocated, since the position is the Chief Executive Officer and not allowable. All other staff are allocated based upon structured assignments percentage to general County Administration or support of the County Commission. Only that time and costs associated to County Administration is allocated.

Services provided by other central service units are often allocated to the Manager's Office for both the staff in Cost Center 101-1, plus the other units directly reporting to the Manager: Community Relations, Management Services, County Commission Support, Emergency Management, and Internal Audit. The plan includes a reallocation of such costs to these units, based on their salaries, as "Allocated within Office."

County of Washoe, Nevada
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101-1 COUNTY MANAGER

COSTS TO BE ALLOCATED
 Item of Cost

Item of Cost	Total, all Services	Allocated			
		County Admin	Chief Executive	County Comm	within Office
Department Expenditures					
Salaries	\$ 633,731	\$ -	\$ 312,845	\$ 191,949	\$ 128,937
Salary %	99.9999%	0.0000%	49.3656%	30.2887%	20.3457%
Benefits	191,692	-	94,630	58,061	39,001
Services & Supplies	825,423	-	407,475	250,010	167,938
Consulting Services	16,512	-	8,151	5,001	3,360
Other Prof Services	199,767	-	199,767	-	-
Departmental Expenditures Total	1,041,702	-	615,393	255,011	171,298
A-87 Adjustments:					
Unallowable Prof Svcs	-	-	-	-	-
Donation - Fundamental Review	(4,100)	-	(4,100)	-	-
Unallowable - Pay to Other Agency	-	-	-	-	-
Add Depreciation, Equipment	-	-	-	-	-
A-87 Allowable Costs	1,037,602	-	611,293	255,011	171,298
Allocated Costs:					
101-1 County Manager	-	-	-	-	-
101-6 Com Relations	2,797	-	1,381	847	569
101-8 Mgmt Svcs	317	-	156	96	65
101-9 Internal Audit	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-
103-3 Comptroller	4,190	-	2,068	1,269	853
103-5 Budget Div	4,269	-	800	491	330
103-6 Purchasing	1,643	-	811	498	334
106-1 DA Criminal	-	-	-	-	-
106700 DA Civil	18,437	-	9,102	5,584	3,751
108100 IT Admin	-	-	-	-	-
108301 Telecomm	328	-	162	99	67
108300-900 IT Software & Services	103,569	-	19,412	11,911	8,001
108500 IT Enterprise Infra	30,750	-	5,763	3,536	2,375
108800 IT Infrastr Pres	2,681	-	503	308	207
109-0 Human Resources	16,781	-	3,145	1,930	1,296
113-0 Treasurer	51	-	10	6	35
160-1 Public Works Ad	-	-	-	-	-
161100 Gen Svcs Adm	3,018	-	566	347	2,105
Fund 162-1 Facility Mgmt	80,130	-	15,019	9,215	6,190
199100 Energy Maintenance	31,434	-	5,892	3,615	2,428
162000 Facilities Pres	3,512	-	-	-	3,512
188-0 Fund Transfers	56,054	-	27,671	16,978	11,405
Total A-87 Costs	1,397,563	-	703,754	311,741	214,821
Distribute General Administration	-	-	-	-	-
Total Costs by Function	1,397,563	-	703,754	311,741	214,821
Unallowable Costs	(526,562)	-	-	(311,741)	(214,821)
Total Allocated Costs	\$ 871,001	\$ 703,754		\$ 167,247	

Reconciliation to SAP 101-0	
Central Service Cost Centers:	Total
Co Manager	\$ 1,041,702
Community Rel	1,030,186
Mgmt Svc	769,952
Internal Audit	128,724
Subtotal	\$ 2,970,565
Non Central Service Cost Centers:	
Grants Division	-
Emergency Mgmt	1,892,950
Total	\$ 4,863,515

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101-1 COUNTY MANAGER

ALLOCATION OF COSTS:

	County Administration			Support Costs Allocated within Office			Total Allocated
	Salary \$	%	Allocated Costs	Salary \$	%	Allocated Costs	
Allocated Departments:							
101-1 County Manager	\$ -	0.0000%	\$ -	\$ -	-	\$ -	\$ -
101-6 Com Relations	342,500	0.1976%	1,391	342,500	25.68%	42,942	44,333
101-8 Mgmt Svcs	425,932	0.2457%	1,729	425,932	31.93%	53,402	55,131
101-9 Internal Audit	70,418	0.0406%	286	70,418	5.28%	8,829	9,115
103-1 Finance Admin	149,442	0.0862%	607	-	-	-	607
103-3 Comptroller	1,255,977	0.7246%	5,099	-	-	-	5,099
103-5 Budget Div	410,680	0.2369%	1,667	-	-	-	1,667
103-6 Purchasing	334,779	0.1931%	1,359	-	-	-	1,359
106-1 DA Criminal	8,017,002	4.6250%	32,549	-	-	-	32,549
106700 DA Civil	2,358,363	1.3605%	9,575	-	-	-	9,575
108100 IT Admin	288,844	0.1666%	1,172	-	-	-	1,172
108301 Telecomm	158,190	0.0913%	643	-	-	-	643
108300-900 IT Software & Services	3,353,587	1.9347%	13,616	-	-	-	13,616
108500 IT Enterprise Infra	1,422,767	0.8208%	5,776	-	-	-	5,776
108800 IT Infrastructure Pres	-	0.0000%	-	-	-	-	-
109-0 Human Resources	1,091,771	0.6298%	4,432	-	-	-	4,432
113-0 Treasurer	1,064,663	0.6142%	4,322	-	-	-	4,322
160-1 Public Works Admin	523,970	0.3023%	2,127	-	-	-	2,127
161100 General Svcs Admin	295,142	0.1703%	1,198	-	-	-	1,198
Fund 162-1 Facility Mgmt (Adj)	2,015,217	1.1626%	8,182	-	-	-	8,182
199100 Energy Maintenance	-	0.0000%	-	-	-	-	-
162000 Facilities Preservation	-	0.0000%	-	-	-	-	-
188-0 Fund Transfers	-	0.0000%	-	-	-	-	-
Subtotal, Allocated Departments	23,579,243	13.6028%	95,730	838,850	62.8845%	105,173	200,903
Operating Departments							
100-0 County Commission	\$ 298,588	0.1723%	\$ 1,213	\$ 298,588	22.38%	\$ 37,436	\$ 38,649
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	-	-	-
101-5 Emer Mgmt Administration	196,515	0.1134%	798	196,515	14.73%	24,638	25,436
102-0 Assessor	3,795,800	2.1898%	15,411	-	-	-	15,411
103-9 Merit Award Program	-	0.0000%	-	-	-	-	-
104-0 Clerk	878,316	0.5067%	3,566	-	-	-	3,566
106-2 CARES/SART	39,732	0.0229%	161	-	-	-	161
106-3 Family Support Enf	2,309,185	1.3322%	9,375	-	-	-	9,375
106-5 DA Grants	-	0.0000%	-	-	-	-	-
106710 DA CPS Integration	-	0.0000%	-	-	-	-	-
106-9 Drug Forfeitures	52,843	0.0305%	215	-	-	-	215
108700 GIS	710,545	0.4099%	2,885	-	-	-	2,885
108-7 GIS Base Mapping	79,728	0.0460%	324	-	-	-	324
111-0 Recorder	1,273,633	0.7348%	5,171	-	-	-	5,171
112-0 Elections	386,492	0.2230%	1,569	-	-	-	1,569
116-0 Community Development	1,458,324	0.8413%	5,921	-	-	-	5,921
120-1 District Courts Admin	745,876	0.4303%	3,028	-	-	-	3,028
120-2 Courts Gen Jurisdiction	3,791,299	2.1872%	15,393	-	-	-	15,393
120-3 Family Court	2,725,901	1.5726%	11,067	-	-	-	11,067
120-4 Pre-Trial	1,111,497	0.6412%	4,512	-	-	-	4,512
120-5 Specialty Courts Division	438,744	0.2531%	1,781	-	-	-	1,781
123-0 Law Library	248,967	0.1436%	1,011	-	-	-	1,011
124-0 Public Defender	4,856,988	2.8020%	19,719	-	-	-	19,719
125-1 Incline Justice Court	238,814	0.1378%	970	-	-	-	970
125-3 Reno Justice Court	3,028,421	1.7471%	12,295	-	-	-	12,295
125-4 Sparks Justice Court	1,417,269	0.8176%	5,754	-	-	-	5,754
125-7 Wadsworth Justice Court	169,259	0.0976%	687	-	-	-	687
126-0 Incline Constable	142,108	0.0820%	577	-	-	-	577
127-0 Juvenile Services	7,687,716	4.4350%	31,212	-	-	-	31,212
128-0 Alternate Public Defender	1,231,451	0.7104%	4,999	-	-	-	4,999
129-0 Conflict Counsel	-	0.0000%	-	-	-	-	-
130-0 Library	5,952,071	3.4337%	24,165	-	-	-	24,165

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101-1 COUNTY MANAGER

ALLOCATION OF COSTS:

	County Administration			Support Costs Allocated within Office			Total Allocated
	Salary \$	%	Allocated Costs	Salary \$	%	Allocated Costs	
140-1 Parks Administration	\$ 524,915	0.3028%	\$ 2,131	\$ -	-	\$ -	\$ 2,131
140-2 Parks Planning & Develop	223,294	0.1288%	906	-	-	-	906
140-15 Regional Parks	2,047,905	1.1814%	8,314	-	-	-	8,314
140-3 Recreation	-	0.0000%	-	-	-	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	-	-	-
150-0 Sheriff	48,735,971	28.1159%	197,865	-	-	-	197,865
153-0 Coroner	1,095,404	0.6319%	4,447	-	-	-	4,447
154-0 Alternate Sentencing	396,640	0.2288%	1,610	-	-	-	1,610
157100 Public Guardian	995,615	0.5744%	4,042	-	-	-	4,042
159100 Public Administrator	615,262	0.3549%	2,498	-	-	-	2,498
160200 Public Works Projects	309,597	0.1786%	1,257	-	-	-	1,257
163100 County Engineer	1,116,315	0.6440%	4,532	-	-	-	4,532
165100 Roads	3,582,508	2.0667%	14,544	-	-	-	14,544
179100 Social Services Admin	268,141	0.1547%	1,089	-	-	-	1,089
179120 County Child Welfare	350,019	0.2019%	1,421	-	-	-	1,421
179200 General Assistance	-	0.0000%	-	-	-	-	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	-	-	-
179300 Medical Assit Indigent	1,825,453	1.0531%	7,411	-	-	-	7,411
179-2 Homeless Shelter	13,510	0.0078%	55	-	-	-	55
180-0 Intergovernmental	-	0.0000%	-	-	-	-	-
181-00 Community Support	-	0.0000%	-	-	-	-	-
182-0 Accrued Benefits	-	0.0000%	-	-	-	-	-
183-0 Administrative Enforcement	-	0.0000%	-	-	-	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	-	-	-
187-0 Fire Suppression	203	0.0001%	1	-	-	-	1
189-0 Contingency	-	0.0000%	-	-	-	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	-	-	-
202-0 Public Health Administration	10,500,051	6.0575%	42,630	-	-	-	42,630
203-0 Stabilization Fund	-	0.0000%	-	-	-	-	-
204-0 Library Expansion	1,133,216	0.6538%	4,601	-	-	-	4,601
205-0 Animal Services	1,778,468	1.0260%	7,221	-	-	-	7,221
208-0 Enhanced 911	16,363	0.0094%	66	-	-	-	66
209-0 Regional Safety Training Center	279,178	0.1611%	1,134	-	-	-	1,134
210-0 Regional Communication Center	337,255	0.1946%	1,370	-	-	-	1,370
211-0 Truckee River Flood Mgmt	1,094,863	0.6316%	4,445	-	-	-	4,445
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	-	-	-
225-0 Senior Center	1,653,100	0.9537%	6,712	-	-	-	6,712
228-0 Child Protective Services	12,756,988	7.3595%	51,793	-	-	-	51,793
266-0 Truckee Remediation Dist	523,463	0.3020%	2,125	-	-	-	2,125
270-2 Other Restricted Funds - Baseball St.	-	0.0000%	-	-	-	-	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	-	-	-	-
270-6 Other Restricted Funds-May Fd	204,313	0.1179%	830	-	-	-	830
270-7 Other Restricted Funds-Admin Assess	4,615	0.0027%	19	-	-	-	19
280-0 TMFPD General Fund	69,247	0.0399%	281	-	-	-	281
281-0 SFPD General Fund	4,406,765	2.5423%	17,892	-	-	-	17,892
283-0 SFPD Emergency Fund	149,744	0.0864%	608	-	-	-	608
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-	-	-	-
286-0 TMFPD Emergency Fund	-	0.0000%	-	-	-	-	-
287-0 TMFPD Stabilization	-	0.0000%	-	-	-	-	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-	-	-	-	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-	-	-	-	-
301-0 Debt Service	-	0.0000%	-	-	-	-	-
340-0 SAD Debt Service	-	0.0000%	-	-	-	-	-
386-0 TMFPD Debt Service	-	0.0000%	-	-	-	-	-
402-0 Public Works Construction Fund	-	0.0000%	-	-	-	-	-
404-0 Parks Construction Fund	-	0.0000%	-	-	-	-	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	-	-	-
480-0 TMFPD Const	-	0.0000%	-	-	-	-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

101-1 COUNTY MANAGER

ALLOCATION OF COSTS:

	County Administration			Support Costs Allocated within Office			Total Allocated
	Salary \$	%	Allocated Costs	Salary \$	%	Allocated Costs	
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -	\$ -	-	\$ -	\$ -
494-0 Infrastructure Fund	-	0.0000%	-	-	-	-	-
520 Golf Course	327,176	0.1887%	1,328	-	-	-	1,328
560 Building and Safety Fund	885,933	0.5111%	3,597	-	-	-	3,597
566-0 Water Resources	4,559,035	2.6301%	18,509	-	-	-	18,509
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	-	-	-
618-0 Health Benefits	179,268	0.1034%	728	-	-	-	728
619-0 Risk Management	206,926	0.1194%	840	-	-	-	840
669-0 Equipment Services	1,328,290	0.7663%	5,393	-	-	-	5,393
682-0 TMLPD Worker's Comp	-	0.0000%	-	-	-	-	-
712-0 Nevada Works	-	0.0000%	-	-	-	-	-
713-0 RTC	-	0.0000%	-	-	-	-	-
714-0 WC School Dist Debt	-	0.0000%	-	-	-	-	-
715-0 Library Investment	-	0.0000%	-	-	-	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	-	-	-
721-0 Public Guard Trust	-	0.0000%	-	-	-	-	-
722-0 Social Service Trust	-	0.0000%	-	-	-	-	-
730-0 Fish and Game	-	0.0000%	-	-	-	-	-
732-0 Range Improvement District	-	0.0000%	-	-	-	-	-
738-0 Court Trust Fund	-	0.0000%	-	-	-	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	-	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	-	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	-	-	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	-	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	-	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	-	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	-	-	-
756-0 Tank Farm	-	0.0000%	-	-	-	-	-
760-0 Project Restart	-	0.0000%	-	-	-	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	-	-	-
990055 May Building Trust	-	0.0000%	-	-	-	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	-	-	-
992010 Senior Services Fund	-	0.0000%	-	-	-	-	-
994000 TRPA Permits	-	0.0000%	-	-	-	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	-	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	-	-	-
998000 Financial Assurances	-	0.0000%	-	-	-	-	-
Other	-	0.0000%	-	-	-	-	-
Total Allocations to Operating Depts:	149,761,092	86.3972%	608,024	495,103	37.1155%	62,074	670,098
Total Costs Allocated	\$ 173,340,335	100.0000%	\$ 703,754	\$ 1,333,953	100.0000%	\$ 167,247	\$ 871,001

Nevada Works receives no oversight from the County Manager and therefore excluded from the distribution.

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2011
Fixed for the Fiscal Year ending June 30, 2013

101-6 COMMUNITY RELATIONS

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Community Relations unit of the County Manager's office supports all County Departments in communications with the public and news media. Their primary mission is to inform the public of programs and activities administered by Washoe County. This includes promoting various federally financed health and human service programs, community development, public safety, and the entire range of county services. This active promotion encourages participation by County residents in many of the social service and health programs, and promotes the County's ability to meet service level targets for its federally financed programs. Costs are allocated to Departments based on salary dollars during FY 2011.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

101-6 COMMUNITY RELATIONS

COSTS TO BE ALLOCATED Item of Cost	Total, all Services	General Admin	Comm Relations		
Department Expenditures					
Salaries	\$ 342,500	\$ -	\$ 342,500	\$ -	\$ -
Salary %	100.0000%	0.0000%	100.0000%		
Benefits	133,708	-	133,708	-	-
	476,208	-	476,208	-	-
Services & Supplies	41,533		41,533		
Consulting Services	-		-		
Professional Services	410,958		410,957		
Services Contracts	101,488		101,488		
Equipment	-		-		
Departmental Expenditures Total	1,030,186	-	1,030,186	-	-
A-87 Adjustments:					
Revenues Received	(2,620)		(2,620)		
Less: Unallowable AFI Cost	(499)		(499)		
Less: Unallowable NACO Cost	(337,686)		(337,686)		
Less: Unallowable Food Svcs	(638)		(638)		
Add Depreciation, Equipment	-		-		
A-87 Allowable Costs	688,743	-	688,743	-	-
Allocated Costs:					
101-1 County Manager	44,333		44,333		
101-6 Com Relations	-		-		
101-8 Mgmt Svcs	171		171		
101-9 Internal Audit	-		-		
103-1 Finance Admin	-		-		
103-3 Comptroller	3,788		3,788		
103-5 Budget Div	-		-		
103-6 Purchasing	1,396		1,396		
106-1 DA Criminal	-		-		
106700 DA Civil	-		-		
108100 IT Admin	-		-		
108301 Telecomm	128		128		
108300-900 IT Software & Services	1,206		1,206		
108500 IT Enterprise Infra	-		-		
108800 IT Infrastr Pres	-		-		
109-0 Human Resources	-		-		
113-0 Treasurer	142		142		
160-1 Public Works Ad	-		-		
161100 Gen Svcs Adm	2,265		2,265		
Fund 162-1 Facility Mgmt	5,959		5,959		
199100 Energy Maintenance	2,849		2,849		
162000 Facilities Pres	318		318		
188-0 Fund Transfers	14,955		14,955		
Total A-87 Costs	766,253	-	766,253		
Distribute General Administration		-	-		
Total Costs by Function	766,253	-	766,253		
Unallowable Costs	-	-	-		
Total Allocated Costs	<u>\$ 766,253</u>	-	<u>\$ 766,253</u>		

County of Washoe, Nevada
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 Fixed for the Fiscal Year ending June 30, 2013

101-6 COMMUNITY RELATIONS

ALLOCATION OF COSTS:

	<u>Community Relations</u>			
	Salary \$	%	Allocated Costs	
Allocated Departments:				
101-1 County Manager	\$ 633,731	0.3650%	\$ 2,797	
101-6 Com Relations	-	0.0000%	-	
101-8 Mgmt Svcs	425,932	0.2453%	1,880	
101-9 Internal Audit	70,418	0.0406%	311	
103-1 Finance Admin	149,442	0.0861%	660	
103-3 Comptroller	1,255,977	0.7234%	5,543	
103-5 Budget Div	410,680	0.2365%	1,812	
103-6 Purchasing	334,779	0.1928%	1,477	
106-1 DA Criminal	8,017,002	4.6172%	35,379	
106700 DA Civil	2,358,363	1.3583%	10,408	
108100 IT Admin	288,844	0.1664%	1,275	
108301 Telecomm	158,190	0.0911%	698	
108300-900 IT Software & Services	3,353,587	1.9314%	14,799	
108500 IT Enterprise Infra	1,422,767	0.8194%	6,279	
108800 IT Infrastructure Pres	-	0.0000%	-	
109-0 Human Resources	1,091,771	0.6288%	4,818	
113-0 Treasurer	1,064,663	0.6132%	4,699	
160-1 Public Works Admin	523,970	0.3018%	2,313	
161100 General Svcs Admin	295,142	0.1700%	1,303	
Fund 162-1 Facility Mgmt (Adj)	2,015,217	1.1606%	8,893	
199100 Energy Maintenance	-	0.0000%	-	
162000 Facilities Preservation	-	0.0000%	-	
188-0 Fund Transfers	-	0.0000%	-	
Subtotal, Allocated Departments	<u>23,870,475</u>	<u>13.7479%</u>	<u>105,344</u>	-
Operating Departments				
100-0 County Commission	\$ 298,588	0.1720%	\$ 1,318	
101-3 Grants Division - Co Mgr.	-	0.0000%	-	
101-5 Emer Mgmt Administration	196,515	0.1132%	867	
102-0 Assessor	3,795,800	2.1861%	16,751	
103-9 Merit Award Program	-	0.0000%	-	
104-0 Clerk	878,316	0.5059%	3,876	
106-2 CARES/SART	39,732	0.0229%	175	
106-3 Family Support Enf	2,309,185	1.3299%	10,190	
106-5 DA Grants	-	0.0000%	-	
106710 DA CPS Integration	-	0.0000%	-	
106-9 Drug Forfeitures	52,843	0.0304%	233	
108700 GIS	710,545	0.4092%	3,136	
108-7 GIS Base Mapping	79,728	0.0459%	352	
111-0 Recorder	1,273,633	0.7335%	5,620	
112-0 Elections	386,492	0.2226%	1,706	
116-0 Community Development	1,458,324	0.8399%	6,436	
120-1 District Courts Admin	745,876	0.4296%	3,292	
120-2 Courts Gen Jurisdiction	3,791,299	2.1835%	16,731	
120-3 Family Court	2,725,901	1.5699%	12,029	
120-4 Pre-Trial	1,111,497	0.6401%	4,905	
120-5 Specialty Courts Division	438,744	0.2527%	1,936	
123-0 Law Library	248,967	0.1434%	1,099	
124-0 Public Defender	4,856,988	2.7973%	21,434	
125-1 Incline Justice Court	238,814	0.1375%	1,054	
125-3 Reno Justice Court	3,028,421	1.7442%	13,365	
125-4 Sparks Justice Court	1,417,269	0.8163%	6,255	
125-7 Wadsworth Justice Court	169,259	0.0975%	747	
126-0 Incline Constable	142,108	0.0818%	627	
127-0 Juvenile Services	7,687,716	4.4276%	33,927	
128-0 Alternative Public Defender	1,231,451	0.7092%	5,434	
129-0 Conflict Counsel	-	0.0000%	-	
130-0 Library	5,952,071	3.4280%	26,267	

County of Washoe, Nevada
 County Wide Cost Allocation Plan
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 Fixed for the Fiscal Year ending June 30, 2013

101-6 COMMUNITY RELATIONS

ALLOCATION OF COSTS:

Community Relations

	Salary \$	%	Allocated Costs
140-1 Parks Administration	\$ 524,915	0.3023%	\$ 2,316
140-2 Parks Planning & Develop	223,294	0.1286%	985
140-15 Regional Parks	2,047,905	1.1795%	9,038
140-3 Recreation	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	48,735,971	28.0686%	215,079
153-0 Coroner	1,095,404	0.6309%	4,834
101-7 Alternative Sentencing	396,640	0.2284%	1,750
157100 Public Guardian	995,615	0.5734%	4,394
159100 Public Administrator	615,262	0.3543%	2,715
160200 Public Works Projects	309,597	0.1783%	1,366
163100 County Engineer	1,116,315	0.6429%	4,926
165100 Roads	3,582,508	2.0633%	15,810
179100 Social Services Admin	268,141	0.1544%	1,183
179120 County Child Welfare	350,019	0.2016%	1,545
179200 General Assistance	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-
179300 Medical Assit Indigent	1,825,453	1.0513%	8,056
179-2 Homeless Shelter	13,510	0.0078%	60
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	-	0.0000%	-
182-0 Accrued Benefits	-	0.0000%	-
183-0 Administrative Enforcement	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	203	0.0001%	1
189-0 Contingency	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-
202-0 Public Health Administration	10,500,051	6.0473%	46,338
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	1,133,216	0.6527%	5,001
205-0 Animal Services	1,778,468	1.0243%	7,849
208-0 Enhanced 911	16,363	0.0094%	72
209-0 Regional Safety Training Center	279,178	0.1608%	1,232
210-0 Regional Communication Center	337,255	0.1942%	1,488
211-0 Truckee River Flood Mgmt	1,094,863	0.6306%	4,832
221-0 Direct Assist/Med Indigent	-	0.0000%	-
225-0 Senior Center	1,653,100	0.9521%	7,295
228-0 Child Protective Services	12,756,988	7.3472%	56,298
266-0 Truckee Remediation District	523,463	0.3015%	2,310
270-2 Other Restricted Funds-Baseball	-	0.0000%	-
270-3 Other Restricted Funds- Coop Ext	-	0.0000%	-
270-6 Other Restricted Funds- May	204,313	0.1177%	902
270-7 Other Rest Funds-Admin Assess	4,615	0.0027%	21
280-0 TMFPD General Fund	69,247	0.0399%	306
281-0 SFPD General Fund	4,406,765	2.5380%	19,447
283-0 SFPD Emergency Fund	149,744	0.0862%	661
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-
286-0 TMFPD Emergency Fund	-	0.0000%	-
287-0 TMFPD Stabilization	-	0.0000%	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-
386-0 TMFPD Debt Service	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-
404-0 Parks Construction Fund	-	0.0000%	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-

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101-6 COMMUNITY RELATIONS

ALLOCATION OF COSTS:

<u>Community Relations</u>					
	Salary \$	%	Allocated Costs		
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -		
494-0 Infrastructure Fund	-	0.0000%	-		
520 Golf Course	327,176	0.1884%	1,444		
560 Building and Safety Fund	885,933	0.5102%	3,909		
566-0 Water Resources	4,559,035	2.6257%	20,119		
568-0 So.Truckee Meadows GID	-	0.0000%	-		
618-0 Health Benefits	179,268	0.1032%	791		
619-0 Risk Management	206,926	0.1192%	913		
669-0 Equipment Services	1,328,290	0.7650%	5,862		
682-0 TMLPD Worker's Comp	-	0.0000%	-		
712-0 Nevada Works	-	0.0000%	-		
713-0 RTC	-	0.0000%	-		
714-0 WC School Dist Debt	-	0.0000%	-		
715-0 Library Investment	-	0.0000%	-		
716-0 TWRQSA Joint Venture	-	0.0000%	-		
721-0 Public Guard Trust	-	0.0000%	-		
722-0 Social Service Trust	-	0.0000%	-		
730-0 Fish and Game	-	0.0000%	-		
732-0 Range Improvement District	-	0.0000%	-		
738-0 Court Trust Fund	-	0.0000%	-		
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-		
740-0 Railroad Grd Sep Pro	-	0.0000%	-		
742-0 Southwest Point/Arrowhead	-	0.0000%	-		
750-0 OPEB Trust Fund	-	0.0000%	-		
752-0 Agency Tax Settlement	-	0.0000%	-		
753-0 Deferred Com Division	-	0.0000%	-		
754-0 Tahoe Regional Planning	-	0.0000%	-		
756-0 Tank Farm	-	0.0000%	-		
760-0 Project Restart	-	0.0000%	-		
766-0 Western Reg Wtr Comm	-	0.0000%	-		
990055 May Building Trust	-	0.0000%	-		
990221 Verdi Tv Admin	-	0.0000%	-		
992010 Senior Services Fund	-	0.0000%	-		
994000 TRPA Permits	-	0.0000%	-		
994002 AT&T Cell Tower	-	0.0000%	-		
994003 Ubiquitel Cell Tower	-	0.0000%	-		
998000 Financial Assurances	-	0.0000%	-		
Other	-	0.0000%	-		
Total Allocations to Operating Depts:	<u>149,761,092</u>	<u>86.2521%</u>	<u>660,909</u>	-	-
Total Costs Allocated	<u>\$ 173,631,567</u>	<u>100.0000%</u>	<u>\$ 766,253</u>	-	-

Nevada Works receives no oversight from the Community Relations and therefore excluded from the distribution.

County of Washoe, Nevada
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101-8 MANAGEMENT SERVICE DIVISION

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Management Services unit of the County Manager's office supports all County Departments in development of the performance management and measure system. They also oversee the County's emergency management program, government affairs program, fire service program, organizational effectiveness program, Truckee Meadows Fire Protection District, and the Commission support program. Costs are not allocated for FY2011 Management Services activities based upon lack of time distribution supporting documentation. If supporting documentation is implemented in future years, parts of Management Services will be allocable and allowable for use in the Cost Allocation Plan. All other activities, excluding Strategic Planning, are not allowable or allocable.

The mission of the Strategic Planning Program is to support strategic decision making in Washoe County that results in visionary, innovative, and effective solutions to the issues and challenges facing the County. Costs of activities supporting department planning and implementation are allocated to Departments based on FY 2011 salary costs. Strategic Planning's direct costs are used for allowable allocation. Management Services provides oversight for Strategic Planning but no administrative costs are allocated from Management Services at this time do to no supportable allocation documentation.

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101-8 MANAGEMENT SERVICE DIVISION

COSTS TO BE ALLOCATED

Item of Cost	Total, all		101820		101810		101831 TMLFPD	
	Total, all	101800 Mgmt	Legislative	101830	20310 Employee	Strategic	Support	
	Services	Services	Activity	Fire Services	Appreciation	Planning		
Department Expenditures								
Salaries	\$ 425,932	\$ 233,627	\$ -	\$ 90,116	\$ -	\$ 50,510	\$ 51,679	
Salary %	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
Benefits	165,581	93,188	804	32,995	-	19,333	19,262	
	591,514	326,815	804	123,110	-	69,843	70,941	
Services & Supplies	33,386	15,090	9,881	6,508	-	503	1,403	
Consulting Services	-	-	-	-	-	-	-	
Professional Services	145,052	-	138,500	-	-	6,552	-	
Equipment	-	-	-	-	-	-	-	
Departmental Expenditures Total	769,952	341,905	149,185	129,619	-	76,898	72,345	
A-87 Adjustments:								
Less: Reimbursements	(193,966)	(448)	-	(122,724)	-	-	(70,794)	
Add Depreciation, Equipment	-	-	-	-	-	-	-	
A-87 Allowable Costs	575,986	341,457	149,185	6,895	-	76,898	1,551	
Allocated Costs:								
101-1 County Manager	55,131	24,482	10,682	9,281	-	5,506	5,180	
101-6 Com Relations	1,880	835	364	316	-	188	177	
101-8 Mgmt Svcs	-	-	-	-	-	-	-	
101-9 Internal Audit	-	-	-	-	-	-	-	
103-1 Finance Admin	-	-	-	-	-	-	-	
103-3 Comptroller	1,765	784	342	297	-	176	166	
103-5 Budget Div	-	-	-	-	-	-	-	
103-6 Purchasing	1,132	503	219	191	-	113	106	
106-1 DA Criminal	-	-	-	-	-	-	-	
106700 DA Civil	9,070	4,028	1,757	1,527	-	906	852	
108100 IT Admin	-	-	-	-	-	-	-	
108301 Telecomm	114	51	22	19	-	11	11	
108300-900 IT Software & Services	-	-	-	-	-	-	-	
108500 IT Enterprise Infra	-	-	-	-	-	-	-	
108800 IT Infrastr Pres	-	-	-	-	-	-	-	
109-0 Human Resources	-	-	-	-	-	-	-	
113-0 Treasurer	192	85	37	32	-	19	18	
160-1 Public Works Ad	-	-	-	-	-	-	-	
161100 Gen Svcs Adm	4,415	1,961	855	743	-	441	415	
Fund 162-1 Facility Mgmt	-	-	-	-	-	-	-	
199100 Energy Maintenance	-	-	-	-	-	-	-	
162000 Facilities Pres	-	-	-	-	-	-	-	
188-0 Fund Transfers	26,158	11,616	5,068	4,404	-	2,612	2,458	
Total A-87 Costs	675,843	385,799	168,534	23,705	-	86,871	10,933	
Distribute to Management Services	-	-	-	-	-	-	-	
Total Costs by Function	675,843	385,799	168,534	23,705	-	86,871	10,933	
Unallowable Costs- No Basis	(588,972)	(385,799)	(168,534)	(23,705)	-	-	(10,933)	
Total Allocated Costs	\$ 86,871	\$ -	\$ -	\$ -	\$ -	\$ 86,871	\$ -	

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

101-8 MANAGEMENT SERVICE DIVISION

ALLOCATION OF COSTS:

MANAGEMENT SERVICES - STRATEGIC PLANNING

	Salary \$	%	Allocated Costs
Allocated Departments:			
101-1 County Manager	\$ 633,731	0.3652%	\$ 317
101-6 Com Relations	342,500	0.1974%	171
101-8 Mgmt Svcs	-	0.0000%	-
101-9 Internal Audit	70,418	0.0406%	35
103-1 Finance Admin	149,442	0.0861%	75
103-3 Comptroller	1,255,977	0.7237%	629
103-5 Budget Div	410,680	0.2366%	206
103-6 Purchasing	334,779	0.1929%	168
106-1 DA Criminal	8,017,002	4.6195%	4,013
106700 DA Civil	2,358,363	1.3589%	1,180
108100 IT Admin	288,844	0.1664%	145
108301 Telecomm	158,190	0.0912%	79
108300-900 IT Software & Services	3,353,587	1.9324%	1,679
108500 IT Enterprise Infra	1,422,767	0.8198%	712
108800 IT Infrastructure Pres	-	0.0000%	-
109-0 Human Resources	1,091,771	0.6291%	547
113-0 Treasurer	1,064,663	0.6135%	533
160-1 Public Works Admin	523,970	0.3019%	262
161100 General Svcs Admin	295,142	0.1701%	148
Fund 162-1 Facility Mgmt (Adj)	2,015,217	1.1612%	1,009
199100 Energy Maintenance	-	0.0000%	-
162000 Facilities Preservation	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-
Subtotal, Allocated Departments	\$ 23,787,042	13.7065%	\$ 11,908
Operating Departments			
100-0 County Commission	\$ 298,588	0.1720%	\$ 149
101-3 Grants Division - Co Mgr.	-	0.0000%	-
101-5 Emer Mgmt Administration	196,515	0.1132%	98
102-0 Assessor	3,795,800	2.1872%	1,900
103-9 Merit Award Program	-	0.0000%	-
104-0 Clerk	878,316	0.5061%	440
106-2 CARES/SART	39,732	0.0229%	20
106-3 Family Support Enf	2,309,185	1.3306%	1,156
106-5 DA Grants	-	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-
106-9 Drug Forfeitures	52,843	0.0304%	26
108700 GIS	710,545	0.4094%	356
108-7 GIS Base Mapping	79,728	0.0459%	40
111-0 Recorder	1,273,633	0.7339%	638
112-0 Elections	386,492	0.2227%	193
116-0 Community Development	1,458,324	0.8403%	730
120-1 District Courts Admin	745,876	0.4298%	373
120-2 Courts Gen Jurisdiction	3,791,299	2.1846%	1,898
120-3 Family Court	2,725,901	1.5707%	1,364
120-4 Pre-Trial	1,111,497	0.6405%	556
120-5 Specialty Courts Division	438,744	0.2528%	220
123-0 Law Library	248,967	0.1435%	125
124-0 Public Defender	4,856,988	2.7986%	2,431
125-1 Incline Justice Court	238,814	0.1376%	120
125-3 Reno Justice Court	3,028,421	1.7450%	1,516
125-4 Sparks Justice Court	1,417,269	0.8166%	709
125-7 Wadsworth Justice Court	169,259	0.0975%	85
126-0 Incline Constable	142,108	0.0819%	71
127-0 Juvenile Services	7,687,716	4.4297%	3,848
128-0 Alternative Public Defender	1,231,451	0.7096%	616
129-0 Conflict Counsel	-	0.0000%	-
130-0 Library	5,952,071	3.4296%	2,979

County of Washoe, Nevada
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 Fixed for the Fiscal Year ending June 30, 2013

101-8 MANAGEMENT SERVICE DIVISION

ALLOCATION OF COSTS:

MANAGEMENT SERVICES - STRATEGIC PLANNING

	Salary \$	%	Allocated Costs
140-1 Parks Administration	\$ 524,915	0.3025%	\$ 263
140-2 Parks Planning & Develop	223,294	0.1287%	112
140-15 Regional Parks	2,047,905	1.1800%	1,025
140-3 Recreation	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	48,735,971	28.0820%	24,395
153-0 Coroner	1,095,404	0.6312%	548
154-0 Alternative Sentencing	396,640	0.2285%	199
157100 Public Guardian	995,615	0.5737%	498
159100 Public Administrator	615,262	0.3545%	308
160200 Public Works Projects	309,597	0.1784%	155
163100 County Engineer	1,116,315	0.6432%	559
165100 Roads	3,582,508	2.0643%	1,793
179100 Social Services Admin	268,141	0.1545%	134
179120 County Child Welfare	350,019	0.2017%	175
179200 General Assistance	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-
179300 Medical Assit Indigent	1,825,453	1.0518%	914
179-2 Homeless Shelter	13,510	0.0078%	7
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	-	0.0000%	-
182-0 Accrued Benefits	-	0.0000%	-
183-0 Administrative Enforcement	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	203	0.0001%	-
189-0 Contingency	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-
202-0 Public Health Administration	10,500,051	6.0502%	5,256
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	1,133,216	0.6530%	567
205-0 Animal Services	1,778,468	1.0248%	890
208-0 Enhanced 911	16,363	0.0094%	8
209-0 Regional Safety Training Center	279,178	0.1609%	140
210-0 Regional Communication Center	337,255	0.1943%	169
211-0 Truckee River Flood Mgmt	1,094,863	0.6309%	548
221-0 Direct Assist/Med Indigent	-	0.0000%	-
225-0 Senior Center	1,653,100	0.9525%	827
228-0 Child Protective Services	12,756,988	7.3507%	6,386
266-0 Truckee Remediation District	523,463	0.3016%	262
270-2 Other Restricted Funds-Baseball	-	0.0000%	-
270-3 Other Restricted Funds -Coop Ext	-	0.0000%	-
270-6 Other Restricted Funds- May	204,313	0.1177%	102
270-7 Other Rest Funds- Admin Assess	4,615	0.0027%	2
280-0 TMFPD General Fund	69,247	0.0399%	35
281-0 SFPD General Fund	4,406,765	2.5392%	2,206
283-0 SFPD Emergency Fund	149,744	0.0863%	75
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-
286-0 TMFPD Emergency Fund	-	0.0000%	-
287-0 TMFPD Stabilization	-	0.0000%	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-
386-0 TMFPD Debt Service	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-
404-0 Parks Construction Fund	-	0.0000%	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

101-8 MANAGEMENT SERVICE DIVISION

ALLOCATION OF COSTS:

MANAGEMENT SERVICES - STRATEGIC PLANNING

	Salary \$	%	Allocated Costs		
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -		
494-0 Infrastructure Fund	-	0.0000%	-		
520 Golf Course	327,176	0.1885%	164		
560 Building and Safety Fund	885,933	0.5105%	443		
566-0 Water Resources	4,559,035	2.6270%	2,282		
568-0 So.Truckee Meadows GID	-	0.0000%	-		
618-0 Health Benefits	179,268	0.1033%	90		
619-0 Risk Management	206,926	0.1192%	104		
669-0 Equipment Services	1,328,290	0.7654%	665		
682-0 TMLPD Worker's Comp	-	0.0000%	-		
712-0 Nevada Works	-	0.0000%	-		
713-0 RTC	-	0.0000%	-		
714-0 WC School Dist Debt	-	0.0000%	-		
715-0 Library Investment	-	0.0000%	-		
716-0 TWRQSA Joint Venture	-	0.0000%	-		
721-0 Public Guard Trust	-	0.0000%	-		
722-0 Social Service Trust	-	0.0000%	-		
730-0 Fish and Game	-	0.0000%	-		
732-0 Range Improvement District	-	0.0000%	-		
738-0 Court Trust Fund	-	0.0000%	-		
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-		
740-0 Railroad Grd Sep Pro	-	0.0000%	-		
742-0 Southwest Point/Arrowhead	-	0.0000%	-		
750-0 OPEB Trust Fund	-	0.0000%	-		
752-0 Agency Tax Settlement	-	0.0000%	-		
753-0 Deferred Com Division	-	0.0000%	-		
754-0 Tahoe Regional Planning	-	0.0000%	-		
756-0 Tank Farm	-	0.0000%	-		
760-0 Project Restart	-	0.0000%	-		
766-0 Western Reg Wtr Comm	-	0.0000%	-		
990055 May Building Trust	-	0.0000%	-		
990221 Verdi Tv Admin	-	0.0000%	-		
992010 Senior Services Fund	-	0.0000%	-		
994000 TRPA Permits	-	0.0000%	-		
994002 AT&T Cell Tower	-	0.0000%	-		
994003 Ubiquitel Cell Tower	-	0.0000%	-		
998000 Financial Assurances	-	0.0000%	-		
Other	-	0.0000%	-		
Total Allocations to Operating Depts:	149,761,092	86.2935%	74,963	-	-
Total Costs Allocated	\$ 173,548,134	100.0000%	\$ 86,871	-	-

Nevada Works receives no oversight from the Strategic Planning and therefore excluded from the distribution.

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2011
Fixed for the Fiscal Year ending June 30, 2013

101-9 INTERNAL AUDIT

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Internal Audit unit of the County Manager's office provides audit oversight of all County operations, including adherence to sound business practices, compliance with applicable laws and regulations, and consistency with County policies. The Internal Audit function is distributed based upon direct audit hours associated to audits completed in FY2011.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

101-9 INTERNAL AUDIT

COSTS TO BE ALLOCATED						
Item of Cost	Total, all					
	Services	General Admin	Internal Audit			
Department Expenditures						
Salaries	\$ 70,418	\$ -	\$ 70,418	\$ -	\$ -	
Salary %	100.0000%	0.0000%	100.0000%			
Benefits	24,936	-	24,936	-	-	
	95,354	-	95,354	-	-	
Services & Supplies	2,410		2,410			
Professional Service	-		-			
Equipment - Capital	30,960		30,960			
Departmental Expenditures Total	128,724	-	128,724	-	-	
A-87 Adjustments:						
Less: Food Purchases	-		-			
Less: Capital Equipment	(30,960)		(30,960)			
Add Depreciation, Equipment	-		-			
A-87 Allowable Costs	97,765	-	97,765	-	-	
Allocated Costs:						
101-1 County Manager	9,115		9,115			
101-6 Com Relations	311		311			
101-8 Mgmt Svcs	35		35			
101-9 Internal Audit	-		-			
103-1 Finance Admin	-		-			
103-3 Comptroller	150		150			
103-5 Budget Div	-		-			
103-6 Purchasing	-		-			
106-1 DA Criminal	-		-			
106700 DA Civil	-		-			
108100 IT Admin	-		-			
108301 Telecomm	14		14			
108300-900 IT Software & Services	-		-			
108500 IT Enterprise Infra	-		-			
108800 IT Infrastructure Pres	-		-			
109-0 Human Resources	-		-			
113-0 Treasurer	3		3			
160-1 Public Works Admin	-		-			
161100 General Svcs Admin	-		-			
Fund 162-1 Facility Mgmt (Adj)	-		-			
199100 Energy Maintenance	-		-			
162000 Facilities Preservation	-		-			
188-0 Fund Transfers	3,739		3,739			
Total A-87 Costs	111,132	-	111,132			
Distribute General Administration						
Total Costs by Function	111,132	-	111,132			
Unallowable Costs	-	-	-			
Total Allocated Costs	<u>\$ 111,132</u>	<u>\$ -</u>	<u>\$ 111,132</u>			

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

101-9 INTERNAL AUDIT

ALLOCATION OF COSTS:

	Internal Audit		
	Actual Audit Hrs	%	Allocated Costs
Allocated Departments:			
101-1 County Manager	-	0.0000%	\$ -
101-6 Com Relations	-	0.0000%	-
101-8 Mgmt Svcs	-	0.0000%	-
101-9 Internal Audit	-	0.0000%	-
103-1 Finance Admin	-	0.0000%	-
103-3 Comptroller	-	0.0000%	-
103-5 Budget Div	-	0.0000%	-
103-6 Purchasing	-	0.0000%	-
106-1 DA Criminal	-	0.0000%	-
106700 DA Civil	-	0.0000%	-
108100 IT Admin	-	0.0000%	-
108301 Telecomm	-	0.0000%	-
108300-900 IT Software & Services	-	0.0000%	-
108500 IT Enterprise Infra	-	0.0000%	-
108800 IT Infrastructure Pres	-	0.0000%	-
109-0 Human Resources	-	0.0000%	-
113-0 Treasurer	23.52	1.5273%	1,697
160-1 Public Works Admin	-	0.0000%	-
161100 General Svcs Admin	-	0.0000%	-
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-
199100 Energy Maintenance	-	0.0000%	-
162000 Facilities Preservation	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-
Subtotal, Allocated Departments	24	1.5273%	1,697
Operating Departments			
100-0 County Commission	-	0.0000%	\$ -
101-3 Grants Division - Co Mgr.	-	0.0000%	-
101-5 Emer Mgmt Administration	-	0.0000%	-
102-0 Assessor	-	0.0000%	-
103-9 Merit Award Program	-	0.0000%	-
104-0 Clerk	80	5.1948%	5,773
106-2 CARES/SART	-	0.0000%	-
106-3 Family Support Enf	-	0.0000%	-
106-5 DA Grants	-	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-
106-9 Drug Forfeitures	-	0.0000%	-
108700 GIS	-	0.0000%	-
108-7 GIS Base Mapping	-	0.0000%	-
111-0 Recorder	-	0.0000%	-
112-0 Elections	-	0.0000%	-
116-0 Community Development	80	5.1948%	5,773
120-1 District Courts Admin	-	0.0000%	-
120-2 Courts Gen Jurisdiction	-	0.0000%	-
120-3 Family Court	-	0.0000%	-
120-4 Pre-Trial	-	0.0000%	-
120-5 Specialty Courts Division	-	0.0000%	-
123-0 Law Library	60	3.8961%	4,330
124-0 Public Defender	-	0.0000%	-
125-1 Incline Justice Court	-	0.0000%	-
125-3 Reno Justice Court	-	0.0000%	-
125-4 Sparks Justice Court	-	0.0000%	-
125-7 Wadsworth Justice Court	-	0.0000%	-
126-0 Incline Constable	-	0.0000%	-
127-0 Juvenile Services	60	3.8961%	4,330
128-0 Alternative Public Defender	20.16	1.3091%	1,455
129-0 Conflict Counsel	-	0.0000%	-
130-0 Library	120	7.7922%	8,660

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 Fixed for the Fiscal Year ending June 30, 2013

101-9 INTERNAL AUDIT

ALLOCATION OF COSTS:

	Internal Audit		Allocated Costs
	Actual Hrs	Audit %	
140-1 Parks Administration	26.88	1.7455%	\$ 1,940
140-2 Parks Planning & Develop	-	0.0000%	-
140-15 Regional Parks	-	0.0000%	-
140-3 Recreation	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	30.24	1.9636%	2,182
153-0 Coroner	-	0.0000%	-
154-0 Alternative Sentencing	-	0.0000%	-
157100 Public Guardian	-	0.0000%	-
159100 Public Administrator	-	0.0000%	-
160200 Public Works Projects	-	0.0000%	-
163100 County Engineer	-	0.0000%	-
165100 Roads	-	0.0000%	-
179100 Social Services Admin	20.16	1.3091%	1,455
179120 County Child Welfare	-	0.0000%	-
179200 General Assistance	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-
179300 Medical Assit Indigent	-	0.0000%	-
179-2 Homeless Shelter	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	-	0.0000%	-
182-0 Accrued Benefits	-	0.0000%	-
183-0 Administrative Enforcement	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	-	0.0000%	-
189-0 Contingency	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-
202-0 Public Health Administration	-	0.0000%	-
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-
205-0 Animal Services	26.88	1.7455%	1,940
208-0 Enhanced 911	-	0.0000%	-
209-0 Regional Safety Training Center	-	0.0000%	-
210- Regional Communications Center	-	0.0000%	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-
221-0 Direct Assist/Med Indigent	-	0.0000%	-
225-0 Senior Center	20.16	1.3091%	1,455
228-0 Child Protective Services	-	0.0000%	-
266-0 Truckee Remediation District	-	0.0000%	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-
270-3 Other Restricted Funds- Coop Ext	-	0.0000%	-
270-6 Other Restricted Funds - May	-	0.0000%	-
270-7 Other Rest Funds - Admin Assess	-	0.0000%	-
280-0 TMFPD Special Revenue	-	0.0000%	-
281-0 SFPD General Fund	624	40.5195%	45,030
283-0 SFPD Emergency Fund	-	0.0000%	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-
286-0 TMFPD Emergency Fund	-	0.0000%	-
287-0 TMFPD Stabilization	-	0.0000%	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-
386-0 TMFPD Debt Service	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-
404-0 Parks Construction Fund	-	0.0000%	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
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 Fixed for the Fiscal Year ending June 30, 2013

101-9 INTERNAL AUDIT

ALLOCATION OF COSTS:

	Internal Audit		Allocated Costs		
	Actual Hrs	Audit %			
489-0 Capital Facilities Fund	-	0.0000%	-		
494-0 Infrastructure Fund	-	0.0000%	-		
520 Golf Course	-	0.0000%	-		
560 Building and Safety Fund	168	10.9091%	12,123		
566-0 Water Resources	180.0	11.6882%	12,989		
568-0 So.Truckee Meadows GID	-	0.0000%	-		
618-0 Health Benefits	-	0.0000%	-		
619-0 Risk Management	-	0.0000%	-		
669-0 Equipment Services	-	0.0000%	-		
682-0 TMLPD Worker's Comp	-	0.0000%	-		
712-0 Nevada Works	-	0.0000%	-		
713-0 RTC	-	0.0000%	-		
714-0 WC School Dist Debt	-	0.0000%	-		
715-0 Library Investment	-	0.0000%	-		
716-0 TWRQSA Joint Venture	-	0.0000%	-		
721-0 Public Guard Trust	-	0.0000%	-		
722-0 Social Service Trust	-	0.0000%	-		
730-0 Fish and Game	-	0.0000%	-		
732-0 Range Improvement District	-	0.0000%	-		
738-0 Court Trust Fund	-	0.0000%	-		
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-		
740-0 Railroad Grd Sep Pro	-	0.0000%	-		
742-0 Southwest Point/Arrowhead	-	0.0000%	-		
750-0 OPEB Trust Fund	-	0.0000%	-		
752-0 Agency Tax Settlement	-	0.0000%	-		
753-0 Deferred Com Division	-	0.0000%	-		
754-0 Tahoe Regional Planning	-	0.0000%	-		
756-0 Tank Farm	-	0.0000%	-		
760-0 Project Restart	-	0.0000%	-		
766-0 Western Reg Wtr Comm	-	0.0000%	-		
990055 May Building Trust	-	0.0000%	-		
990221 Verdi Tv Admin	-	0.0000%	-		
992010 Senior Services Fund	-	0.0000%	-		
994000 TRPA Permits	-	0.0000%	-		
994002 AT&T Cell Tower	-	0.0000%	-		
994003 Ubiquitel Cell Tower	-	0.0000%	-		
998000 Financial Assurances	-	0.0000%	-		
Other	-	0.0000%	-		
Total Allocations to Operating Depts:	1,516	98.4727%	109,435	-	-
Total Costs Allocated	1,540	100.0000%	\$ 111,132	-	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2011
Fixed for the Fiscal Year ending June 30, 2013

103-1 FINANCE ADMINISTRATION

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Finance Department is responsible for financial management and reporting for Washoe County. The Administrative budget includes the Director of Finance, who provides administrative oversight and policy guidance to the Divisions within the Department. Finance administrative costs are allocated to each Division based on the FY 2011 salaries in each.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

103-1 FINANCE ADMINISTRATION

COSTS TO BE ALLOCATED
 Item of Cost

Item of Cost	Total, all Services	General Admin		Finance Admin	
Department Expenditures					
Salaries	\$ 149,442	\$ -	\$ 149,442	\$ -	\$ -
Salary %	100.0000%	0.0000%	100.0000%		
Benefits	50,067	-	50,067	-	-
	199,509	-	199,509	-	-
Services & Supplies	1,460		1,460		
Professional Svcs	84,380		84,380		
Equipment	-		-		
Departmental Expenditures Total	285,349	-	285,349	-	-
A-87 Adjustments:					
Less Unallowable Prof Svcs	-		-		
Reimbursements	-		-		
Add Depreciation, Equipment	-		-		
A-87 Allowable Costs	285,349	-	285,349	-	-
Allocated Costs:					
101-1 County Manager	607		607		
101-6 Com Relations	660		660		
101-8 Mgmt Svcs	75		75		
101-9 Internal Audit	-		-		
103-1 Finance Admin	-		-		
103-3 Comptroller	3,092		3,092		
103-5 Budget Div	5,122		5,122		
103-6 Purchasing	153		153		
106-1 DA Criminal	-		-		
106700 DA Civil	7,874		7,874		
108100 IT Admin	-		-		
108301 Telecomm	14		14		
108300-900 IT Software & Services	16,911		16,911		
108500 IT Enterprise Infra	4,755		4,755		
108800 IT Infrastructure Pres	438		438		
109-0 Human Resources	34,548		34,548		
113-0 Treasurer	17		17		
160-1 Public Works Admin	-		-		
161100 General Svcs Admin	2,476		2,476		
Fund 162-1 Facility Mgmt(Adj)	18,638		18,638		
199100 Energy Maintenance	9,087		9,087		
162000 Facilities Preservation	1,015		1,015		
188-0 Fund Transfers	37,374		37,374		
Total A-87 Costs	428,205	-	428,205		
Distribute General Administration	-	-	-		
Total Costs by Function	428,205	-	428,205		
Unallowable Costs	-	-	-		
Total Allocated Costs	\$ 428,205	-	\$ 428,205		

Reconciliation to SAP 103-0

Central Service Cost Centers:	Total
Finance Admin	\$ 285,349
Comptroller	1,813,073
Budget	592,793
Purchasing	474,334
Subtotal	\$ 3,165,549
Non Central Service Cost Centers:	-
	-
Total	<u>3,165,549</u>

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

103-1 FINANCE ADMINISTRATION

ALLOCATION OF COSTS:

		<u>Finance Admin</u>				
		Div Salary \$	%	Allocated Costs		
Allocated Departments:						
101-1 County Manager	\$	-	0.0000%	\$	-	
101-6 Com Relations		-	0.0000%		-	
101-8 Mgmt Svcs		-	0.0000%		-	
101-9 Internal Audit		-	0.0000%		-	
103-1 Finance Admin		-	0.0000%		-	
103-3 Comptroller		1,255,977	56.8737%		243,536	
103-5 Budget Div		410,680	18.5966%		79,632	
103-6 Purchasing		334,779	15.1596%		64,914	
106-1 DA Criminal		-	0.0000%		-	
106700 DA Civil		-	0.0000%		-	
108100 IT Admin		-	0.0000%		-	
108301 Telecomm		-	0.0000%		-	
108300-900 IT Software & Services		-	0.0000%		-	
108500 IT Enterprise Infra		-	0.0000%		-	
108800 IT Infrastructure Pres		-	0.0000%		-	
109-0 Human Resources		-	0.0000%		-	
113-0 Treasurer		-	0.0000%		-	
140-11 Parks Admin		-	0.0000%		-	
140-16 Parks Maintenance		-	0.0000%		-	
160-1 Public Works Admin		-	0.0000%		-	
161100 General Svcs Admin		-	0.0000%		-	
Fund 162-1 Facility Mgmt (Adj)		-	0.0000%		-	
199100 Energy Maintenance		-	0.0000%		-	
162000 Facilities Preservation		-	0.0000%		-	
188-0 Fund Transfers		-	0.0000%		-	
Subtotal, Allocated Departments		<u>2,001,437</u>	<u>90.6299%</u>		<u>388,082</u>	<u>-</u>
Operating Departments						
100-0 County Commission	\$	-	0.0000%	\$	-	
101-3 Grants Division - Co Mgr.		-	0.0000%		-	
101-5 Emer Mgmt Administration		-	0.0000%		-	
102-0 Assessor		-	0.0000%		-	
103-9 Merit Award Program		-	0.0000%		-	
104-0 Clerk		-	0.0000%		-	
106-2 CARES/SART		-	0.0000%		-	
106-3 Family Support Enf		-	0.0000%		-	
106-5 DA Grants		-	0.0000%		-	
106710 DA CPS Integration		-	0.0000%		-	
106-9 Drug Forfeitures		-	0.0000%		-	
108700 GIS		-	0.0000%		-	
108-7 GIS Base Mapping		-	0.0000%		-	
111-0 Recorder		-	0.0000%		-	
112-0 Elections		-	0.0000%		-	
116-0 Community Development		-	0.0000%		-	
120-1 District Courts Admin		-	0.0000%		-	
120-2 Courts Gen Jurisdiction		-	0.0000%		-	
120-3 Family Court		-	0.0000%		-	
120-4 Pre-Trial		-	0.0000%		-	
120-5 Specialty Courts Division		-	0.0000%		-	
123-0 Law Library		-	0.0000%		-	
124-0 Public Defender		-	0.0000%		-	
125-1 Incline Justice Court		-	0.0000%		-	
125-3 Reno Justice Court		-	0.0000%		-	
125-4 Sparks Justice Court		-	0.0000%		-	
125-7 Wadsworth Justice Court		-	0.0000%		-	
126-0 Incline Constable		-	0.0000%		-	
127-0 Juvenile Services		-	0.0000%		-	
128-0 Alternate Public Defender		-	0.0000%		-	
129-0 Conflict Counsel		-	0.0000%		-	
130-0 Library		-	0.0000%		-	

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

103-1 FINANCE ADMINISTRATION

ALLOCATION OF COSTS:

Finance Admin

	Div Salary \$	%	Allocated Costs
140-1 Parks Administration	\$ -	0.0000%	\$ -
140-2 Parks Planning & Develop	-	0.0000%	-
140-15 Regional Parks	-	0.0000%	-
140-3 Recreation	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	-	0.0000%	-
153-0 Coroner	-	0.0000%	-
154-0 Alternative Sentencing	-	0.0000%	-
157100 Public Guardian	-	0.0000%	-
159100 Public Administrator	-	0.0000%	-
160200 Public Works Projects	-	0.0000%	-
163100 County Engineer	-	0.0000%	-
165100 Roads	-	0.0000%	-
179100 Social Services Admin	-	0.0000%	-
179120 County Child Welfare	-	0.0000%	-
179200 General Assistance	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-
179300 Medical Assit Indigent	-	0.0000%	-
179-2 Homeless Shelter	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	-	0.0000%	-
182-0 Accrued Benefits	-	0.0000%	-
183-0 Administrative Enforcement	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	-	0.0000%	-
189-0 Contingency	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-
202-0 Public Health Administration	-	0.0000%	-
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-
205-0 Animal Services	-	0.0000%	-
208-0 Enhanced 911	-	0.0000%	-
209-0 Regional Safety Training Center	-	0.0000%	-
210 - Regional Communication Center	-	0.0000%	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-
221-0 Direct Assist/Med Indigent	-	0.0000%	-
225-0 Senior Center	-	0.0000%	-
228-0 Child Protective Services	-	0.0000%	-
266-0 Truckee Remediation District	-	0.0000%	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-
270-3 Other Restricted Funds- Coop Ext	-	0.0000%	-
270-6 Other Restricted Funds - May	-	0.0000%	-
270-7 Other Rest Funds - Admin Assess	-	0.0000%	-
280-0 TMFPD General Fund	-	0.0000%	-
281-0 SFPD General Fund	-	0.0000%	-
283-0 SFPD Emergency Fund	-	0.0000%	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-
286-0 TMPD Emergency Fund	-	0.0000%	-
287-0 TMFPD Stabilization	-	0.0000%	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-
386-0 TMFPD Debt Service	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-
404-0 Parks Construction Fund	-	0.0000%	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

103-1 FINANCE ADMINISTRATION

ALLOCATION OF COSTS:

		<u>Finance Admin</u>			
	Div Salary \$	%	Allocated Costs		
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -		
494-0 Infrastructure Fund	-	0.0000%	-		
520 Golf Course	-	0.0000%	-		
560 Building and Safety Fund	-	0.0000%	-		
566-0 Water Resources	-	0.0000%	-		
568-0 So.Truckee Meadows GID	-	0.0000%	-		
618-0 Health Benefits	-	0.0000%	-		
619-0 Risk Management	206,926	9.3701%	40,123		
669-0 Equipment Services	-	0.0000%	-		
682-0 TMLPD Worker's Comp	-	0.0000%	-		
712-0 Nevada Works	-	0.0000%	-		
713-0 RTC	-	0.0000%	-		
714-0 WC School Dist Debt	-	0.0000%	-		
715-0 Library Investment	-	0.0000%	-		
716-0 TWRQSA Joint Venture	-	0.0000%	-		
721-0 Public Guard Trust	-	0.0000%	-		
722-0 Social Service Trust	-	0.0000%	-		
730-0 Fish and Game	-	0.0000%	-		
732-0 Range Improvement District	-	0.0000%	-		
738-0 Court Trust Fund	-	0.0000%	-		
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-		
740-0 Railroad Grd Sep Pro	-	0.0000%	-		
742-0 Southwest Point/Arrowhead	-	0.0000%	-		
750-0 OPEB Trust Fund	-	0.0000%	-		
752-0 Agency Tax Settlement	-	0.0000%	-		
753-0 Deferred Com Division	-	0.0000%	-		
754-0 Tahoe Regional Planning	-	0.0000%	-		
756-0 Tank Farm	-	0.0000%	-		
760-0 Project Restart	-	0.0000%	-		
766-0 Western Reg Wtr Comm	-	0.0000%	-		
990055 May Building Trust	-	0.0000%	-		
990221 Verdi Tv Admin	-	0.0000%	-		
992010 Senior Services Fund	-	0.0000%	-		
994000 TRPA Permits	-	0.0000%	-		
994002 AT&T Cell Tower	-	0.0000%	-		
994003 Ubiquitel Cell Tower	-	0.0000%	-		
998000 Financial Assurances	-	0.0000%	-		
Other	-	0.0000%	-		
Total Allocations to Operating Depts:	206,926	9.3701%	40,123	-	-
Total Costs Allocated	\$ 2,208,363	100.0000%	\$ 428,205	-	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2011
Fixed for the Fiscal Year ending June 30, 2013

103-3 COMPTROLLER

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Office of the Comptroller provides accounting support to all County Departments. Services include maintenance and operation of the county-wide accounting and financial reporting system, including periodic budget reporting and detailed financial reports provided to County Departments in support of their financial management needs. The Comptroller also operates the County payroll system, issuing payroll payments and related financial reports for all departments. Costs of accounting services are allocated based on the number of accounting transactions processed in FY 2011 for each Department/budget account. Costs for accounts payable processing and disbursements are allocated based on the number of accounts payable transactions processed for each Department/budget unit. Costs of payroll services are allocated based on FY 2011 salary and wage costs within each budget unit.

The Comptroller's Office receives a direct reimbursement for Fund Center 340. This reimbursement is specifically for the SAD and is deducted from the Comptroller charge to the SAD in the Accts Payable total. This amount is \$8,694 for FY11.

The Collections Unit of the Comptroller's Office is responsible for providing revenue collection services for several County Departments and for other jurisdictions also. Their activity includes handling accounts receivable items and court ordered payments. One half of the costs of this unit are allocated to customer Departments based on the number of collection accounts open on June 30, 2011 and one half of the costs are allocated based on thousands of dollars collected for each Department.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

103-3 COMPTRROLLER

COSTS TO BE ALLOCATED
 Item of Cost

	Total, all Services	103310 Admin/Compt	103310 Comptroller	103310 Comptroller	103320 Payroll	103330 Accts Pay	103700 Collections
Department Expenditures							
Salaries	\$ 1,255,977	\$ 115,840	\$ 477,644	\$ -	\$ 168,172	\$ 294,345	\$ 199,977
Salary %	99.9999%	9.2231%	38.0296%	0.0000%	13.3897%	23.4355%	15.9220%
Benefits	498,133	37,517	187,939	-	66,279	125,878	80,521
	1,754,111	153,357	665,582	-	234,451	420,223	280,498
Services & Supplies	58,962	-	36,232	-	1,509	2,515	18,706
Cash Discounts Lost	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Departmental Expenditures Total	1,813,073	153,357	701,814	-	235,960	422,738	299,204
A-87 Adjustments:							
Less: Revenue Reimbursement	(18,339)	-	(9,599)	(8,694)	-	(47)	-
Less: Other Gov't Reimbursement	(119,042)	-	-	-	-	(114,854)	(4,188)
Redistribute Svcs , Supplies, Equip	-	-	-	-	-	-	-
Add Depreciation, Equipment	-	-	-	-	-	-	-
A-87 Allowable Costs	1,675,692	153,357	692,216	(8,694)	235,960	307,838	295,016
Allocated Costs:							
101-1 County Manager	5,099	470	1,939	-	683	1,195	812
101-6 Com Relations	5,543	511	2,108	-	742	1,299	883
101-8 Mgmt Svcs	629	58	239	-	84	147	100
101-9 Internal Audit	-	-	-	-	-	-	-
103-1 Finance Admin	243,536	22,462	92,616	-	32,609	57,074	38,776
103-3 Comptroller	968	89	368	-	130	227	154
103-5 Budget Div	-	-	-	-	-	-	-
103-6 Purchasing	716	66	272	-	96	168	114
106-1 DA Criminal	-	-	-	-	-	-	-
106700 DA Civil	-	-	-	-	-	-	-
108100 IT Admin	-	-	-	-	-	-	-
108301 Telecomm	470	43	179	-	63	110	75
108300-900 IT Software & Services	67,636	6,238	25,722	-	9,056	15,851	10,769
108500 IT Enterprise Infra	25,610	2,362	9,739	-	3,429	6,002	4,078
108800 IT Infrastructure Pres	1,751	161	667	-	234	410	279
109-0 Human Resources	-	-	-	-	-	-	-
113-0 Treasurer	197	18	75	-	26	46	31
160-1 Public Works Admin	-	-	-	-	-	-	-
161100 General Svcs Admin	8,977	828	3,414	-	1,202	2,104	1,429
Fund 162-1 Facility Mgmt (Adj)	26,704	2,463	10,155	-	3,576	6,258	4,252
199100 Energy Maintenance	11,372	1,049	4,325	-	1,523	2,665	1,811
162000 Facilities Preservation	1,271	117	483	-	170	298	202
188-0 Fund Transfers	100,906	9,307	38,374	-	13,511	23,648	16,066
Total A-87 Costs	2,177,077	199,600	882,891	(8,694)	303,094	425,340	374,847
Distribute General Administration	-	(199,600)	88,726	-	30,459	42,744	37,670
Total Costs by Function	2,177,077	-	971,617	(8,694)	333,553	468,084	412,517
Unallowable Costs	-	-	-	-	-	-	-
Total Allocated Costs	\$ 2,177,077	\$ -	\$ 971,617	\$ (8,694)	\$ 333,553	\$ 468,084	\$ 412,517

County of Washoe, Nevada
 County Wide Cost Allocation Plan
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 Fixed for the Fiscal Year ending June 30, 2013

103-3 COMPTROLLER

ALLOCATION OF COSTS:

	103320 Payroll			103330 Accts Pay			103310 Comptroller		
	Salary \$	%	Allocated Costs	# Acct Pay Trans	%	Allocated Costs	Activity Weighting	%	Allocated Costs
Allocated Departments:									
101-1 County Manager	\$ 633,731	0.3657%	\$ 1,220	66	0.0531%	\$ 249	0.28	0.2800%	\$ 2,721
101-6 Com Relations	342,500	0.1976%	659	186	0.1496%	700	0.25	0.2500%	2,429
101-8 Mgmt Svcs	425,932	0.2458%	820	251	0.2019%	945	-	0.0000%	-
101-9 Internal Audit	70,418	0.0406%	135	4	0.0032%	15	-	0.0000%	-
103-1 Finance Admin	149,442	0.0862%	288	22	0.0177%	83	0.28	0.2800%	2,721
103-3 Comptroller	-	0.0000%	-	257	0.2067%	968	-	0.0000%	-
103-5 Budget Div	410,680	0.2370%	791	31	0.0249%	117	-	0.0000%	-
103-6 Purchasing	334,779	0.1932%	644	-	0.0000%	-	-	0.0000%	-
106-1 DA Criminal	8,017,002	4.6260%	15,430	1,422	1.1438%	5,354	0.43	0.4300%	4,178
106700 DA Civil	2,358,363	1.3608%	4,539	286	0.2301%	1,077	-	0.0000%	-
108100 IT Admin	288,844	0.1667%	556	1,369	1.1012%	5,155	0.20	0.2000%	1,943
108301 Telecomm	158,190	0.0913%	305	-	0.0000%	-	-	0.0000%	-
108300-900 IT Software & Services	3,353,587	1.9351%	6,455	-	0.0000%	-	-	0.0000%	-
108500 IT Enterprise Infra	1,422,767	0.8210%	2,738	-	0.0000%	-	-	0.0000%	-
108800 IT Infrastructure Pres	-	0.0000%	-	344	0.2767%	1,295	-	0.0000%	-
109-0 Human Resources	1,091,771	0.6300%	2,101	460	0.3700%	1,732	0.18	0.1800%	1,749
113-0 Treasurer	1,064,663	0.6143%	2,049	325	0.2614%	1,224	-	0.0000%	-
160-1 Public Works Admin	523,970	0.3023%	1,008	116	0.0933%	437	0.40	0.4000%	3,886
161100 General Svcs Admin	295,142	0.1703%	568	438	0.3523%	1,649	-	0.0000%	-
Fund 162-1 Facility Mgmt (Adj)	2,015,217	1.1628%	3,879	4,770	3.8369%	17,960	0.42	0.4200%	4,081
199100 Energy Maintenance	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
162000 Facilities Preservation	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
Subtotal, Allocated Departments	22,956,997	13.2467%	44,185	10,347	8.3228%	38,960	2.44	2.4400%	23,708
Operating Departments									
100-0 County Commission	\$ 298,588	0.1723%	\$ 575	63	0.0507%	\$ 237	0.10	0.1000%	\$ 972
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
101-5 Emer Mgmt Administration	196,515	0.1134%	378	1,039	0.8357%	3,912	1.33	1.3300%	12,923
102-0 Assessor	3,795,800	2.1902%	7,305	433	0.3483%	1,630	0.18	0.1800%	1,749
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
104-0 Clerk	878,316	0.5068%	1,690	279	0.2244%	1,050	0.18	0.1800%	1,749
106-2 CARES/SART	39,732	0.0229%	76	529	0.4255%	1,992	0.08	0.0800%	777
106-3 Family Support Enf	2,309,185	1.3324%	4,444	465	0.3740%	1,751	0.50	0.5000%	4,858
106-5 DA Grants	-	0.0000%	-	122	0.0981%	459	0.17	0.1700%	1,652
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
106-9 Drug Forfeitures	52,843	0.0305%	102	68	0.0547%	256	0.17	0.1700%	1,652
108700 GIS	710,545	0.4100%	1,368	-	0.0000%	-	-	0.0000%	-
108-7 GIS Base Mapping	79,728	0.0460%	153	8	0.0064%	30	0.17	0.1700%	1,652
111-0 Recorder	1,273,633	0.7349%	2,451	436	0.3507%	1,642	0.18	0.1800%	1,749
112-0 Elections	386,492	0.2230%	744	1,197	0.9628%	4,507	0.10	0.1000%	972
116-0 Community Development	1,458,324	0.8415%	2,807	321	0.2582%	1,209	0.28	0.2800%	2,721
120-1 District Courts Admin	745,876	0.4304%	1,436	406	0.3266%	1,529	0.58	0.5800%	5,635
120-2 Courts Gen Jurisdiction	3,791,299	2.1876%	7,297	3,122	2.5113%	11,755	0.17	0.1700%	1,652
120-3 Family Court	2,725,901	1.5729%	5,246	1,196	0.9620%	4,503	0.33	0.3300%	3,206
120-4 Pre-Trial	1,111,497	0.6414%	2,139	54	0.0434%	203	-	0.0000%	-
120-5 Specialty Courts Division	438,744	0.2532%	845	313	0.2518%	1,179	0.75	0.7500%	7,287
123-0 Law Library	248,967	0.1437%	479	422	0.3394%	1,589	0.17	0.1700%	1,652
124-0 Public Defender	4,856,988	2.8026%	9,348	771	0.6202%	2,903	-	0.0000%	-
125-1 Incline Justice Court	238,814	0.1378%	460	61	0.0491%	230	-	0.0000%	-
125-3 Reno Justice Court	3,028,421	1.7475%	5,829	1,075	0.8647%	4,048	0.17	0.1700%	1,652
125-4 Sparks Justice Court	1,417,269	0.8178%	2,728	338	0.2719%	1,273	-	0.0000%	-
125-7 Wadsworth Justice Court	169,259	0.0977%	326	67	0.0539%	252	-	0.0000%	-
126-0 Incline Constable	142,108	0.0820%	274	328	0.2638%	1,235	0.08	0.0800%	777
127-0 Juvenile Services	7,687,716	4.4360%	14,796	3,167	2.5475%	11,924	1.36	1.3600%	13,214
128-0 Alternative Public Defender	1,231,451	0.7106%	2,370	268	0.2156%	1,009	-	0.0000%	-
129-0 Conflict Counsel	-	0.0000%	-	1,446	1.1631%	5,444	-	0.0000%	-
130-0 Library	5,952,071	3.4345%	11,456	1,742	1.4012%	6,559	0.97	0.9700%	9,425

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

103-3 COMPTRROLLER

ALLOCATION OF COSTS:

	103320 Payroll			103330 Accts Pay			103310 Comptroller		
	Salary \$	%	Allocated Costs	# Acct Pay Trans	%	Allocated Costs	Activity Weighting	%	Allocated Costs
140-1 Parks Administration	\$ 524,915	0.3029%	\$ 1,010	181	0.1456%	\$ 682	1.05	1.0500%	\$ 10,202
140-2 Parks Planning & Develop	223,294	0.1288%	430	59	0.0475%	222	-	0.0000%	-
140-15 Regional Parks	2,047,905	1.1817%	3,942	2,737	2.2016%	10,305	-	0.0000%	-
140-3 Recreation	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
150-0 Sheriff	48,735,971	28.1212%	93,803	13,528	10.8816%	50,935	9.04	9.0400%	87,834
153-0 Coroner	1,095,404	0.6321%	2,108	765	0.6153%	2,880	0.25	0.2500%	2,429
154-0 Alternative Sentencing	396,640	0.2289%	764	166	0.1335%	625	0.25	0.2500%	2,429
157100 Public Guardian	995,615	0.5745%	1,916	123	0.0989%	463	0.08	0.0800%	777
159100 Public Administrator	615,262	0.3550%	1,184	121	0.0973%	455	-	0.0000%	-
160200 Public Works Projects	309,597	0.1786%	596	34	0.0273%	128	-	0.0000%	-
163100 County Engineer	1,116,315	0.6441%	2,148	181	0.1456%	682	0.17	0.1700%	1,652
165100 Roads	3,582,508	2.0672%	6,895	1,403	1.1285%	5,282	0.17	0.1700%	1,652
179100 Social Services Admin	268,141	0.1547%	516	2,940	2.3649%	11,070	0.20	0.2000%	1,943
179120 County Child Welfare	350,019	0.2020%	674	-	0.0000%	-	-	0.0000%	-
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
179300 Medical Assit Indigent	1,825,453	1.0533%	3,513	-	0.0000%	-	-	0.0000%	-
179-2 Homeless Shelter	13,510	0.0078%	26	35	0.0282%	132	0.25	0.2500%	2,429
180-0 Intergovernmental	-	0.0000%	-	33	0.0265%	124	-	0.0000%	-
181-00 Community Support	-	0.0000%	-	115	0.0925%	433	0.40	0.4000%	3,886
182-0 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	0.75	0.7500%	7,287
183-0 Administrative Enforcement	-	0.0000%	-	6	0.0048%	22	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
187-0 Fire Suppression	203	0.0001%	-	486	0.3909%	1,830	0.68	0.6800%	6,607
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	3,972	3.1950%	14,955	0.75	0.7500%	7,287
202-0 Public Health Administration	10,500,051	6.0587%	20,209	5,511	4.4329%	20,750	3.50	3.5000%	34,007
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	0.20	0.2000%	1,943
204-0 Library Expansion	1,133,216	0.6539%	2,181	1,531	1.2315%	5,764	0.20	0.2000%	1,943
205-0 Animal Services	1,778,468	1.0262%	3,423	1,496	1.2033%	5,632	0.50	0.5000%	4,858
208-0 Enhanced 911	16,363	0.0094%	31	286	0.2301%	1,077	0.20	0.2000%	1,943
209-0 Regional Safety Training Center	279,178	0.1611%	537	454	0.3652%	1,709	0.20	0.2000%	1,943
210-0 Regional Communication Center	337,255	0.1946%	649	879	0.7070%	3,309	0.70	0.7000%	6,801
211-0 Truckee River Flood Mgmt	1,094,863	0.6318%	2,107	1,257	1.0111%	4,733	0.50	0.5000%	4,858
221-0 Direct Assist/Med Indigent	-	0.0000%	-	769	0.6186%	2,896	0.20	0.2000%	1,943
225-0 Senior Center	1,653,100	0.9539%	3,182	2,988	2.4035%	11,250	3.90	3.9000%	37,893
228-0 Child Protective Services	12,756,988	7.3610%	24,553	27,404	22.0431%	103,180	3.20	3.2000%	31,092
266-0 Truckee Remediation	523,463	0.3020%	1,007	486	0.3909%	1,830	0.60	0.6000%	5,830
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-	0.20	0.2000%	1,943
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	12	0.0097%	45	0.20	0.2000%	1,943
270-6 Other Restricted Funds - May	204,313	0.1179%	393	442	0.3555%	1,664	0.50	0.5000%	4,858
270-7 Other Rest Funds- Admin Assess	4,615	0.0027%	9	274	0.2204%	1,032	0.80	0.8000%	7,773
280-0 TMFPD General Fund	69,247	0.0400%	133	125	0.1005%	470	1.70	1.7000%	16,517
281-0 SFPD General Fund	4,406,765	2.5428%	8,482	2,376	1.9112%	8,946	1.10	1.1000%	10,688
283-0 SFPD Emergency Fund	149,744	0.0864%	288	24	0.0193%	90	-	0.0000%	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	23	0.0185%	87	-	0.0000%	-
286-0 TMFPD Emergency Fund	-	0.0000%	-	1	0.0008%	4	-	0.0000%	-
287-0 TMFPD Stabilization	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-	19	0.0153%	72	-	0.0000%	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-	25	0.0201%	94	1.20	1.2000%	11,659
340-0 SAD Debt Service	-	0.0000%	-	107	0.0861%	403	9.20	9.2000%	80,695
386-0 TMFPD Debt Service	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-	945	0.7601%	3,558	4.60	4.6000%	44,694
404-0 Parks Construction Fund	-	0.0000%	-	493	0.3966%	1,856	11.30	11.3000%	109,793
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	4	0.0032%	15	0.20	0.2000%	1,943
480-0 TMFPD Const	-	0.0000%	-	109	0.0877%	411	-	0.0000%	-

County of Washoe, Nevada
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 Fixed for the Fiscal Year ending June 30, 2013

103-3 COMPTROLLER

ALLOCATION OF COSTS:

	103320 Payroll			103330 Accts Pay			103310 Comptroller		
	Salary \$	%	Allocated Costs	# Acct Pay Trans	%	Allocated Costs	Activity Weighting	%	Allocated Costs
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -	17	0.0137%	\$ 64.00	0.50	0.5000%	\$ 4,858
494-0 Infrastructure Fund	-	0.0000%	-	90	0.0724%	339	0.40	0.4000%	3,886
520 Golf Course	327,176	0.1888%	630	737	0.5928%	2,775	1.20	1.2000%	11,659
560 Building and Safety Fund	885,933	0.5112%	1,705	144	0.1158%	542	0.50	0.5000%	4,858
566-0 Water Resources	4,559,035	2.6306%	8,774	5,678	4.5672%	21,378	8.30	8.3000%	80,644
568-0 So.Truckee Meadows GID	-	0.0000%	-	24	0.0193%	90	1.70	1.7000%	16,517
618-0 Health Benefits	179,268	0.1034%	345	2,057	1.6546%	7,745	0.90	0.9000%	8,745
619-0 Risk Management	206,926	0.1194%	398	606	0.4875%	2,282	0.50	0.5000%	4,858
669-0 Equipment Services	1,328,290	0.7664%	2,556	7,681	6.1784%	28,920	0.50	0.5000%	4,858
682-0 TMRPD Worker's Comp	-	0.0000%	-	7	0.0056%	26	-	0.0000%	-
712-0 Nevada Works	586,738	0.3386%	1,129	-	0.0000%	-	-	0.0000%	-
713-0 RTC	-	0.0000%	-	130	0.1046%	490	-	0.0000%	-
714-0 WC School Dist Debt	-	0.0000%	-	16	0.0129%	60	-	0.0000%	-
715-0 Library Investment	-	0.0000%	-	1,086	0.8736%	4,089	-	0.0000%	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	18	0.0145%	68	-	0.0000%	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
722-0 Social Service Trust	-	0.0000%	-	308	0.2477%	1,159	-	0.0000%	-
730-0 Fish and Game	-	0.0000%	-	12	0.0097%	45	-	0.0000%	-
732-0 Range Improvement District	-	0.0000%	-	4	0.0032%	15	-	0.0000%	-
738-0 Court Trust Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	14	0.0113%	53	-	0.0000%	-
750-0 OPEB Trust Fund	-	0.0000%	-	18	0.0145%	68	3.00	3.0000%	29,148
752-0 Agency Tax Settlement	-	0.0000%	-	401	0.3226%	1,510	4.10	4.1000%	39,836
753-0 Deferred Com Division	-	0.0000%	-	16	0.0129%	60	-	0.0000%	-
754-0 Tahoe Regional Planning	-	0.0000%	-	32	0.0257%	120	-	0.0000%	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
760-0 Project Restart	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	112	0.0901%	422	-	0.0000%	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	2.10	2.1000%	20,404
Other	-	0.0000%	-	104	0.0839%	392	6.90	6.9000%	67,044
Total Allocations to Operating Depts:	150,347,830	86.7533%	289,368	113,973	91.6772%	429,124	97.56	97.5600%	939,215
Total Costs Allocated	\$ 173,304,827	100.0000%	\$ 333,553	124,320	100.0000%	\$ 468,084	100.00	100.0000%	\$ 962,923

County of Washoe, Nevada
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 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

103-3 COMPROLLER

ALLOCATION OF COSTS, cont'd:	Collections		Collection Accounts		Collections		Collection Cleared		103320 Payroll		103330 Accts		Total	
	Open Accts	%	Allocated Costs	FY 2011 \$ Cleared	%	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs	103310 Comptroller	Comptroller	Total	Total
Allocated Departments:														
101-1 County Manager	-	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ 1,220	\$ 249	\$ 2,721	\$ 4,190				
101-6 Com Relations	-	0.0000%	-	-	0.0000%	-	659	700	2,429	3788				
101-8 Mgmt Svcs	-	0.0000%	-	-	0.0000%	-	820	945	-	1765				
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-	135	15	-	150				
103-1 Finance Admin	-	0.0000%	-	-	0.0000%	-	288	83	2,721	3092				
103-3 Comptroller	-	0.0000%	-	-	0.0000%	-	-	968	-	968				
103-5 Budget Div	-	0.0000%	-	-	0.0000%	-	791	117	-	908				
103-6 Purchasing	-	0.0000%	-	-	0.0000%	-	644	-	-	644				
106-1 DA Criminal	-	0.0000%	-	-	0.0000%	-	15,430	5,354	4,178	24962				
106700 DA Civil	-	0.0000%	-	-	0.0000%	-	4,539	1,077	-	5616				
108100 IT Admin	-	0.0000%	-	-	0.0000%	-	556	5,155	1,943	7654				
108301 Telecomm	-	0.0000%	-	-	0.0000%	-	305	-	-	305				
108300-900 IT Software & Services	-	0.0000%	-	-	0.0000%	-	6,455	-	-	6455				
108500 IT Enterprise Infra	-	0.0000%	-	-	0.0000%	-	2,738	-	-	2738				
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-	1,295	-	1295				
109-0 Human Resources	-	0.0000%	-	-	0.0000%	-	2,101	1,732	1,749	5582				
113-0 Treasurer	-	0.0000%	-	-	0.0000%	-	2,049	1,224	-	3273				
160-1 Public Works Admin	-	0.0000%	-	-	0.0000%	-	1,008	437	3,886	5331				
161100 General Svcs Admin	-	0.0000%	-	-	0.0000%	-	568	1,649	-	2217				
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-	-	0.0000%	-	3,879	17,960	4,081	25920				
199100 Energy Maintenance	-	0.0000%	-	-	0.0000%	-	-	-	-	0				
162000 Facilities Preservation	-	0.0000%	-	-	0.0000%	-	-	-	-	0				
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-	-	-	0				
Subtotal, Allocated Departments	-	0.0000%	-	-	0.0000%	-	44,185	38,960	23,708	106,853				
Operating Departments														
100-0 County Commission	-	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ 575	\$ 237	\$ 972	\$ 1,784				
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-	-	-	0				
101-5 Emer Mgmt Administration	-	0.0000%	-	-	0.0000%	-	378	3,912	12,923	17213				
102-0 Assessor	-	0.0000%	-	-	0.0000%	-	7,305	1,630	1,749	10684				
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-	-	-	-	0				
104-0 Clerk	-	0.0000%	-	-	0.0000%	-	1,690	1,050	1,749	4489				
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	76	1,992	777	2845				
106-3 Family Support Enf	-	0.0000%	-	-	0.0000%	-	4,444	1,751	4,858	11053				
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-	459	1,652	2111				
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-	-	-	0				
106-9 Drug Forfeitures	-	0.0000%	-	-	0.0000%	-	102	256	1,652	2010				
108700 GIS	-	0.0000%	-	-	0.0000%	-	1,368	-	-	1368				
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	153	30	1,652	1835				
111-0 Recorder	-	0.0000%	-	-	0.0000%	-	2,451	1,642	1,749	5842				
112-0 Elections	-	0.0000%	-	-	0.0000%	-	744	4,507	972	6223				
116-0 Community Development	-	0.0000%	-	-	0.0000%	-	2,807	1,209	2,721	6737				
120-1 District Courts Admin	2,065	30.8670%	63,666	724,415	10.3552%	21,358	1,436	1,529	5,635	93624				
120-2 Courts Gen Jurisdiction	-	0.0000%	-	-	0.0000%	-	7,297	11,755	1,652	20704				
120-3 Family Court	-	0.0000%	-	-	0.0000%	-	5,246	4,503	3,206	12955				
120-4 Pre-Trial	-	0.0000%	-	-	0.0000%	-	2,139	203	-	2342				
120-5 Specialty Courts Division	-	0.0000%	-	-	0.0000%	-	845	1,179	7,287	9311				
123-0 Law Library	-	0.0000%	-	-	0.0000%	-	479	1,589	1,652	3720				
124-0 Public Defender	2,313	34.5740%	71,312	796,890	11.3912%	23,495	9,348	2,903	-	107058				
125-1 Incline Justice Court	-	0.0000%	-	-	0.0000%	-	460	230	-	690				
125-3 Reno Justice Court	-	0.0000%	-	-	0.0000%	-	5,829	4,048	1,652	11529				
125-4 Sparks Justice Court	-	0.0000%	-	-	0.0000%	-	2,728	1,273	-	4001				
125-7 Wadsworth Justice Court	72	1.0762%	2,220	222,442	3.1797%	6,558	326	252	-	9356				
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-	274	1,235	777	2286				
127-0 Juvenile Services	1,225	18.3109%	37,768	477,402	6.8242%	14,075	14,796	11,924	13,214	91777				
128-0 Alternative Public Defender	-	0.0000%	-	-	0.0000%	-	2,370	1,009	-	3379				
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-	5,444	-	5444				
130-0 Library	-	0.0000%	-	-	0.0000%	-	11,456	6,559	9,425	27440				

County of Washoe, Nevada
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103-3 COMPROLLER

ALLOCATION OF COSTS, cont'd:	Collections		Collection Accounts		Collections		Collection Cleared		103320 Payroll		103330 Accts		Total	
	Open Accts	%	Allocated Costs		FY 2011 \$ Cleared	%	Allocated Costs	Allocated Costs	Allocated Costs	Pay	103310 Comptroller	Comptroller	Total Allocated	
			\$	\$			\$	\$	\$	\$	\$	\$	\$	
140-1 Parks Administration	-	0.0000%	-	-	-	0.0000%	-	1,010	682	-	10,202	-	11,894	
140-2 Parks Planning & Develop	-	0.0000%	-	-	-	0.0000%	-	430	222	-	-	-	652	
140-15 Regional Parks	-	0.0000%	-	-	-	0.0000%	-	3,942	10,305	-	-	-	14247	
140-3 Recreation	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-	-	0	
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-	-	0	
150-0 Sheriff	627	9.3722%	19,331	-	4,363,779	62.3783%	128,661	93,803	50,935	-	87,834	-	380564	
153-0 Coroner	-	0.0000%	-	-	-	0.0000%	-	2,108	2,880	-	2,429	-	7417	
154-0 Alternative Sentencing	-	0.0000%	-	-	-	0.0000%	-	764	625	-	2,429	-	3818	
157100 Public Guardian	-	0.0000%	-	-	-	0.0000%	-	1,916	463	-	777	-	3156	
159100 Public Administrator	-	0.0000%	-	-	-	0.0000%	-	1,184	455	-	-	-	1639	
160200 Public Works Projects	-	0.0000%	-	-	-	0.0000%	-	596	128	-	-	-	724	
163100 County Engineer	-	0.0000%	-	-	-	0.0000%	-	2,148	682	-	1,652	-	4482	
165100 Roads	-	0.0000%	-	-	-	0.0000%	-	6,895	5,282	-	1,652	-	13829	
179100 Social Services Admin	-	0.0000%	-	-	-	0.0000%	-	516	11,070	-	1,943	-	13529	
179120 County Child Welfare	-	0.0000%	-	-	-	0.0000%	-	674	-	-	-	-	674	
179200 General Assistance	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-	-	0	
179250 Adult Comm Assis Center	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-	-	0	
179300 Medical Assit Indigent	-	0.0000%	-	-	-	0.0000%	-	3,513	-	-	-	-	3513	
179-2 Homeless Shelter	-	0.0000%	-	-	-	0.0000%	-	26	132	-	2,429	-	2587	
180-0 Intergovernmental	-	0.0000%	-	-	-	0.0000%	-	-	124	-	-	-	124	
181-00 Community Support	-	0.0000%	-	-	-	0.0000%	-	-	433	-	3,886	-	4319	
182-0 Accrued Benefits	-	0.0000%	-	-	-	0.0000%	-	-	-	-	7,287	-	7287	
183-0 Administrative Enforcement	-	0.0000%	-	-	-	0.0000%	-	-	22	-	-	-	22	
184-0 Regional Water Planning	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-	-	0	
187-0 Fire Suppression	-	0.0000%	-	-	-	0.0000%	-	-	1,830	-	6,607	-	8437	
189-0 Contingency	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-	-	0	
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	-	0.0000%	-	-	14,955	-	7,287	-	22242	
202-0 Public Health Administration	-	0.0000%	-	-	-	0.0000%	-	20,209	20,750	-	34,007	-	74966	
203-0 Stabilization Fund	-	0.0000%	-	-	-	0.0000%	-	-	-	-	1,943	-	1943	
204-0 Library Expansion	-	0.0000%	-	-	-	0.0000%	-	2,181	5,764	-	1,943	-	9888	
205-0 Animal Services	139	2.0777%	4,285	-	6,680	0.0955%	197	3,423	5,632	-	4,858	-	18395	
208-0 Enhanced 911	-	0.0000%	-	-	-	0.0000%	-	31	1,077	-	1,943	-	3051	
209-0 Regional Safety Training Center	-	0.0000%	-	-	-	0.0000%	-	537	1,709	-	1,943	-	4189	
210-0 Regional Communication Center	-	0.0000%	-	-	-	0.0000%	-	649	3,309	-	6,801	-	10759	
211-0 Truckee River Flood Mgmt	-	0.0000%	-	-	-	0.0000%	-	2,107	4,733	-	4,858	-	11698	
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	-	0.0000%	-	-	2,896	-	1,943	-	4839	
225-0 Senior Center	-	0.0000%	-	-	-	0.0000%	-	3,182	11,250	-	37,893	-	52325	
228-0 Child Protective Services	-	0.0000%	-	-	-	0.0000%	-	24,553	103,180	-	31,092	-	158825	
266-0 Truckee Remediation District	-	0.0000%	-	-	-	0.0000%	-	1,007	1,830	-	5,830	-	8667	
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	-	0.0000%	-	-	-	-	1,943	-	1943	
270-3 Other Restricted Funds- Coop Ext	-	0.0000%	-	-	-	0.0000%	-	-	45	-	1,943	-	1988	
270-6 Other Restricted Funds - May	-	0.0000%	-	-	-	0.0000%	-	393	1,664	-	4,858	-	6915	
270-7 Other Rest Funds- Admin Assess	-	0.0000%	-	-	-	0.0000%	-	9	1,032	-	7,773	-	8814	
280-0 TMLPD General Fund	-	0.0000%	-	-	-	0.0000%	-	133	470	-	16,517	-	17120	
281-0 SFPD General Fund	-	0.0000%	-	-	-	0.0000%	-	8,482	8,946	-	10,688	-	28116	
283-0 SFPD Emergency Fund	-	0.0000%	-	-	-	0.0000%	-	288	90	-	-	-	378	
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-	-	0.0000%	-	-	87	-	-	-	87	
286-0 TMLPD Emergency Fund	-	0.0000%	-	-	-	0.0000%	-	-	4	-	-	-	4	
287-0 TMLPD Stabilization	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-	-	0	
288-0 TMLPD Pre-Fund Retiree Hlth	-	0.0000%	-	-	-	0.0000%	-	-	72	-	-	-	72	
295-0 Prefunded Ret Health Ben	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-	-	0	
301-0 Debt Service	-	0.0000%	-	-	-	0.0000%	-	-	94	-	11,659	-	11753	
340-0 SAD Debt Service	-	0.0000%	-	-	-	0.0000%	-	-	403	-	80,695	-	81098	
386-0 TMLPD Debt Service	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-	-	0	
402-0 Public Works Construction Fund	-	0.0000%	-	-	-	0.0000%	-	-	3,558	-	44,694	-	48252	
404-0 Parks Construction Fund	-	0.0000%	-	-	-	0.0000%	-	-	1,856	-	109,793	-	111649	
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	-	0.0000%	-	-	15	-	1,943	-	1958	
480-0 TMLPD Const	-	0.0000%	-	-	-	0.0000%	-	-	411	-	-	-	411	

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 Fixed for the Fiscal Year ending June 30, 2013

103-3 COMPTRROLLER

ALLOCATION OF COSTS, cont'd:	Collections		Collection Accounts		Collections		Collection Cleared		103320 Payroll		103330 Accts		Total	
	Open Accts	%	Allocated Costs		FY 2011 \$ Cleared	%	Allocated Costs	Allocated Costs	Allocated Costs	Pay	103310 Comptroller	Comptroller	Total Allocated	
			\$	\$			\$	\$	\$	\$	\$	\$	\$	\$
489-0 Capital Facilities Fund	-	0.0000%	\$ -	\$ -	-	0.0000%	\$ -	\$ -	\$ -	\$ 64	\$ 4,858	\$ 4,922	\$ 4,922	
494-0 Infrastructure Fund	-	0.0000%	-	-	-	0.0000%	-	-	-	339	3,886	4,225	4,225	
520 Golf Course	-	0.0000%	-	-	-	0.0000%	-	630	2,775	11,659	15,064	15,064	15,064	
560 Building and Safety Fund	-	0.0000%	-	-	-	0.0000%	-	1,705	542	4,858	7,105	7,105	7,105	
566-0 Water Resources	226	3.3782%	6,968		358,679	5.1272%	10,575	8,774	21,378	80,644	128,339	128,339	128,339	
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	-	0.0000%	-	-	90	16,517	16,607	16,607	16,607	
618-0 Health Benefits	-	0.0000%	-	-	-	0.0000%	-	345	7,745	8,745	16,835	16,835	16,835	
619-0 Risk Management	2	0.0299%	62		1,735	0.0248%	51	398	2,282	4,858	7,651	7,651	7,651	
669-0 Equipment Services	-	0.0000%	-	-	-	0.0000%	-	2,556	28,920	4,858	36,334	36,334	36,334	
682-0 TMTFPD Worker's Comp	-	0.0000%	-	-	-	0.0000%	-	-	26	-	26	26	26	
712-0 Nevada Works	-	0.0000%	-	-	-	0.0000%	-	1,129	-	-	1,129	1,129	1,129	
713-0 RTC	-	0.0000%	-	-	-	0.0000%	-	-	490	-	490	490	490	
714-0 WC School Dist Debt	-	0.0000%	-	-	-	0.0000%	-	-	60	-	60	60	60	
715-0 Library Investment	-	0.0000%	-	-	-	0.0000%	-	-	4,089	-	4,089	4,089	4,089	
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	-	0.0000%	-	-	68	-	68	68	68	
721-0 Public Guard Trust	-	0.0000%	-	-	-	0.0000%	-	-	-	-	0	0	0	
722-0 Social Service Trust	-	0.0000%	-	-	-	0.0000%	-	-	1,159	-	1,159	1,159	1,159	
730-0 Fish and Game	-	0.0000%	-	-	-	0.0000%	-	-	45	-	45	45	45	
732-0 Range Improvement District	-	0.0000%	-	-	-	0.0000%	-	-	15	-	15	15	15	
738-0 Court Trust Fund	-	0.0000%	-	-	-	0.0000%	-	-	-	-	0	0	0	
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	-	0.0000%	-	-	-	-	0	0	0	
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	-	0.0000%	-	-	-	-	0	0	0	
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	-	0.0000%	-	-	53	-	53	53	53	
750-0 OPEB Trust Fund	-	0.0000%	-	-	-	0.0000%	-	-	68	29,148	29,216	29,216	29,216	
752-0 Agency Tax Settlement	-	0.0000%	-	-	-	0.0000%	-	-	1,510	39,836	41,346	41,346	41,346	
753-0 Deferred Com Division	-	0.0000%	-	-	-	0.0000%	-	-	60	-	60	60	60	
754-0 Tahoe Regional Planning	-	0.0000%	-	-	-	0.0000%	-	-	120	-	120	120	120	
756-0 Tank Farm	-	0.0000%	-	-	-	0.0000%	-	-	-	-	0	0	0	
760-0 Project Restart	-	0.0000%	-	-	-	0.0000%	-	-	-	-	0	0	0	
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	-	0.0000%	-	-	422	-	422	422	422	
990055 May Building Trust	-	0.0000%	-	-	-	0.0000%	-	-	-	-	0	0	0	
990221 Verdi Tv Admin	-	0.0000%	-	-	-	0.0000%	-	-	-	-	0	0	0	
992010 Senior Services Fund	-	0.0000%	-	-	-	0.0000%	-	-	-	-	0	0	0	
994000 TRPA Permits	-	0.0000%	-	-	-	0.0000%	-	-	-	-	0	0	0	
994002 AT&T Cell Tower	-	0.0000%	-	-	-	0.0000%	-	-	-	-	0	0	0	
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	-	0.0000%	-	-	-	-	0	0	0	
998000 Financial Assurances	-	0.0000%	-	-	-	0.0000%	-	-	-	20,404	20,404	20,404	20,404	
Other	21	0.3139%	647		43,647	0.6239%	1,288	-	392	67,044	69,371	69,371	69,371	
Total Allocations to Operating Depts:	6,690	100.0000%	206,259		6,995,668	100.0000%	206,258	289,368	429,124	939,215	2,070,224	2,070,224	2,070,224	
Total Costs Allocated	6,690	100.0000%	\$ 206,259	\$	6,995,668	100.0000%	\$ 206,258	\$ 333,553	\$ 468,084	\$ 962,923	\$ 2,177,077	\$ 2,177,077	\$ 2,177,077	

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103-5 BUDGET DIVISION

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Budget Division of the Department of Finance is responsible for preparing the County's budget for presentation to and consideration by the Board of County Commissioners. They assist County agencies in their funding requests, ensuring compliance with County policies. It is their responsibility to establish the availability of resources from all sources to support County programs. Their scope is all County government operations, including those supported with federal funds, and includes identifying the County resources and funding that is related to federally financed programs. The costs of the Budget Office are allocated to all County operating agencies based on FY 2011 adopted budgets (in \$1,000s). This does not include any capital funds.

County of Washoe, Nevada
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103-5 BUDGET DIVISION

COSTS TO BE ALLOCATED					
Item of Cost	Total, all Services	General Admin	Budget Division		
Department Expenditures					
Salaries	\$ 410,680	\$ -	\$ 410,680	\$ -	\$ -
Salary %	100.0000%	0.0000%	100.0000%		
Benefits	148,798	-	148,798	-	-
	559,478	-	559,478	-	-
Services & Supplies	33,315		33,315		
Professional Svcs	-		-		
Other Expense	-		-		
Equipment	-		-		
Departmental Expenditures Total	592,793	-	592,793	-	-
A-87 Adjustments:					
TMFD Reimbursement	-		-		
Non-Allocable Professional Svcs	-		-		
Add Depreciation, Equipment	-		-		
A-87 Allowable Costs	592,793	-	592,793	-	-
Allocated Costs:					
101-1 County Manager	1,667		1,667		
101-6 Com Relations	1,812		1,812		
101-8 Mgmt Svcs	206		206		
101-9 Internal Audit	-		-		
103-1 Finance Admin	79,632		79,632		
103-3 Comptroller	908		908		
103-5 Budget Div	-		-		
103-6 Purchasing	431		431		
106-1 DA Criminal	-		-		
106700 DA Civil	-		-		
108100 IT Admin	-		-		
108301 Telecomm	114		114		
108300-900 IT Software & Services	-		-		
108500 It Enterprise Infra	-		-		
108800 IT Infrastructure Pres	-		-		
109-0 Human Resources	-		-		
113-0 Treasurer	24		24		
160-1 Public Works Admin	-		-		
161100 General Svcs Admin	-		-		
Fund 162-1 Facility Mgmt (Adj)	-		-		
199100 Energy Maintenance	-		-		
162000 Facilities Preservation	-		-		
188-0 Fund Transfers	14,955		14,955		
Total A-87 Costs	692,542	-	692,542		
Distribute General Administration		-	-		
Total Costs by Function	692,542	-	692,542		
Unallowable Costs	-	-	-		
Total Allocated Costs	<u>\$ 692,542</u>	<u>\$ -</u>	<u>\$ 692,542</u>		

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103-5 BUDGET DIVISION

ALLOCATION OF COSTS:

	<u>Budget Division</u>		
	Budget (\$1000)	%	Allocated Costs
Allocated Departments:			
101-1 County Manager	\$ 2,771	0.6164%	\$ 4,269
101-6 Com Relations	-	0.0000%	-
101-8 Mgmt Svcs	-	0.0000%	-
101-9 Internal Audit	-	0.0000%	-
103-1 Finance Admin	3,325	0.7396%	5,122
103-3 Comptroller	-	0.0000%	-
103-5 Budget Div	-	0.0000%	-
103-6 Purchasing	-	0.0000%	-
106-1 DA Criminal	19,951	4.4381%	30,736
106700 DA Civil	-	0.0000%	-
108100 IT Admin	12,562	2.7944%	19,352
108301 Telecomm	-	0.0000%	-
108300-900 IT Software & Services	-	0.0000%	-
108500 IT Enterprise Infra	-	0.0000%	-
108800 IT Infrastructure Pres	-	0.0000%	-
109-0 Human Resources	2,250	0.5005%	3,466
113-0 Treasurer	1,907	0.4242%	2,938
160-1 Public Works Admin	1,223	0.2721%	1,884
161100 General Svcs Admin	658	0.1464%	1,014
Fund 162-1 Facility Mgmt (Adj)	6,597	1.4675%	10,163
199100 Energy Maintenance	-	0.0000%	-
162000 Facilities Preservation	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-
Subtotal, Allocated Departments	51,244	11.3992%	78,944
Operating Departments			
100-0 County Commission	\$ 505	0.1123%	\$ 778
101-3 Grants Division - Co Mgr.	-	0.0000%	-
101-5 Emer Mgmt Administration	2,128	0.4734%	3,278
102-0 Assessor	5,699	1.2677%	8,779
103-9 Merit Award Program	-	0.0000%	-
104-0 Clerk	1,367	0.3041%	2,106
106-2 CARES/SART	-	0.0000%	-
106-3 Family Support Enf	-	0.0000%	-
106-5 DA Grants	-	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-
106-9 Drug Forfeitures	-	0.0000%	-
108700 GIS	-	0.0000%	-
108-7 GIS Base Mapping	-	0.0000%	-
111-0 Recorder	4,948	1.1007%	7,623
112-0 Elections	1,764	0.3924%	2,718
116-0 Community Development	2,293	0.5101%	3,533
120-1 District Courts Admin	18,307	4.0724%	28,203
120-2 Courts Gen Jurisdiction	-	0.0000%	-
120-3 Family Court	-	0.0000%	-
120-4 Pre-Trial	-	0.0000%	-
120-5 Specialty Courts Division	-	0.0000%	-
123-0 Law Library	718	0.1597%	1,106
124-0 Public Defender	6,957	1.5476%	10,718
125-1 Incline Justice Court	383	0.0852%	590
125-3 Reno Justice Court	6,565	1.4604%	10,114
125-4 Sparks Justice Court	2,287	0.5087%	3,523
125-7 Wadsworth Justice Court	481	0.1070%	741
126-0 Incline Constable	749	0.1666%	1,154
127-0 Juvenile Services	13,665	3.0398%	21,052
128-0 Alternative Public Defender	1,813	0.4033%	2,793
129-0 Conflict Counsel	1,780	0.3960%	2,742
130-0 Library	9,041	2.0112%	13,928

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103-5 BUDGET DIVISION

ALLOCATION OF COSTS:

Budget Division

	Budget (\$1000)	%	Allocated Costs
140-1 Parks Administration	\$ 5,128	1.1407%	\$ 7,900
140-2 Parks Planning & Develop	-	0.0000%	-
140-15 Regional Parks	-	0.0000%	-
140-3 Recreation	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	96,938	21.5638%	149,338
153-0 Coroner	1,997	0.4442%	3,076
154-0 Alternative Sentencing	749	0.1666%	1,154
157100 Public Guardian	1,475	0.3281%	2,272
159100 Public Administrator	913	0.2031%	1,407
160200 Public Works Projects	417	0.0928%	643
163100 County Engineer	1,959	0.4358%	3,018
165100 Roads	9,141	2.0334%	14,082
179100 Social Services Admin	1,074	0.2389%	1,654
179120 County Child Welfare	413	0.0919%	636
179200 General Assistance	853	0.1897%	1,314
179250 Adult Comm Assis Center	1,641	0.3650%	2,528
179300 Medical Assit Indigent	13,015	2.8952%	20,050
179-2 Homeless Shelter	105	0.0234%	162
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	-	0.0000%	-
182-0 Accrued Benefits	-	0.0000%	-
183-0 Administrative Enforcement	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	1,398	0.3110%	2,154
189-0 Contingency	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	4,431	0.9857%	6,826
202-0 Public Health Administration	19,265	4.2855%	29,679
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	2,606	0.5797%	4,015
205-0 Animal Services	4,504	1.0019%	6,939
208-0 Enhanced 911	2,179	0.4847%	3,357
209-0 Regional Safety Training Center	798	0.1775%	1,229
210-0 Regional Communication Center	1,675	0.3726%	2,580
211-0 Truckee River Flood Mgmt	5,595	1.2446%	8,619
221-0 Direct Assist/Med Indigent	-	0.0000%	-
225-0 Senior Center	4,390	0.9766%	6,763
228-0 Child Protective Services	49,428	10.9952%	76,146
266-0 Truckee Remediation District	8,855	1.9698%	13,642
270-2 Other Restricted Funds-Baseball	-	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	1,353	0.3010%	2,085
270-6 Other Restricted Funds - May	594	0.1321%	915
270-7 Other Rest Funds-Admin Assess	140	0.0311%	215
280-0 TMFPD General Fund	20,433	4.5453%	31,478
281-0 SFPD General Fund	8,443	1.8781%	13,007
283-0 SFPD Emergency Fund	713	0.1586%	1,098
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-
286-0 TMFPD Emergency Fund	950	0.2113%	1,463
287-0 TMFPD Stabilization	-	0.0000%	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-
386-0 TMFPD Debt Service	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-
404-0 Parks Construction Fund	-	0.0000%	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-

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103-5 BUDGET DIVISION

ALLOCATION OF COSTS:

	<u>Budget Division</u>		
	Budget (\$1000)	%	Allocated Costs
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -
494-0 Infrastructure Fund	-	0.0000%	-
520 Golf Course	2,410	0.5361%	3,713
560 Building and Safety Fund	1,424	0.3168%	2,194
566-0 Water Resources	30,835	6.8592%	47,503
568-0 So.Truckee Meadows GID	-	0.0000%	-
618-0 Health Benefits	498	0.1108%	767
619-0 Risk Management	332	0.0739%	512
669-0 Equipment Services	7,700	1.7129%	11,863
682-0 TMLPD Worker's Comp	-	0.0000%	-
712-0 Nevada Works	-	0.0000%	-
713-0 RTC	-	0.0000%	-
714-0 WC School Dist Debt	-	0.0000%	-
715-0 Library Investment	-	0.0000%	-
716-0 TWRQSA Joint Venture	-	0.0000%	-
721-0 Public Guard Trust	-	0.0000%	-
722-0 Social Service Trust	-	0.0000%	-
730-0 Fish and Game	-	0.0000%	-
732-0 Range Improvement District	-	0.0000%	-
738-0 Court Trust Fund	-	0.0000%	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-
750-0 OPEB Trust Funds	-	0.0000%	-
752-0 Agency Tax Settlement	-	0.0000%	-
753-0 Deferred Com Division	-	0.0000%	-
754-0 Tahoe Regional Planning	-	0.0000%	-
756-0 Tank Farm	-	0.0000%	-
760-0 Project Restart	-	0.0000%	-
766-0 Western Reg Wtr Comm	-	0.0000%	-
990055 May Building Trust	-	0.0000%	-
990221 Verdi Tv Admin	-	0.0000%	-
992010 Senior Services Fund	-	0.0000%	-
994000 TRPA Permits	-	0.0000%	-
994002 AT&T Cell Tower	-	0.0000%	-
994003 Ubiquitel Cell Tower	-	0.0000%	-
998000 Financial Assurances	-	0.0000%	-
Other	79	0.0176%	123
Total Allocations to Operating Depts:	<u>398,296</u>	<u>88.6008%</u>	<u>613,598</u>
Total Costs Allocated	<u>\$ 449,540</u>	<u>100.0000%</u>	<u>\$ 692,542</u>

* Used only Operating Revenues (No Capital Outlay, Other Use, or claims costs)

For 182-0 Accrued Benefits budgeted amount of \$15,586,007 was excluded because this is not an operating Cost Center

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2011
Fixed for the Fiscal Year ending June 30, 2013

103-6 PURCHASING

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Purchasing Department supports County operations with procurement of goods and services. Their efforts ensure that County Departments are able to take advantage of quantity purchase pricing by establishing County wide procurement arrangements. They assist Departments in preparing formal bids when appropriate. These service are provided to and benefit all County operations. Costs are allocated on an average percentage of total purchase orders and total purchase dollars processed by Purchasing. Each Departments percentage of total purchase orders issued and percentage of total purchased dollars are calculated, added together, then divided by two to establish the final allocation percentage.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

103-6 PURCHASING

COSTS TO BE ALLOCATED

Item of Cost	Total, all	General Admin	Purchasing	Fixed Asset
Department Expenditures				
Salaries	\$ 334,779	\$ -	\$ 299,812	\$ 34,967
Salary %	100.0000%	0.0000%	89.5551%	10.4449%
Benefits	129,819	-	116,502	13,317
	464,599	-	416,315	48,284
Services & Supplies	9,736	-	8,720	1,016
Professional Svcs	-	-	-	-
Equipment	-	-	-	-
Departmental Expenditures Total	474,334	-	425,034	49,300
A-87 Adjustments:				
Delete Capital Equipment	-	-	-	-
Miscellaneous Revenue	(57,543)	-	(57,543)	-
Add Depreciation, Building	-	-	-	-
A-87 Allowable Costs	416,792	-	367,492	49,300
Allocated Costs:				
101-1 County Manager	1,359	-	1,217	142
101-6 Com Relations	1,477	-	1,323	154
101-8 Mgmt Svcs	168	-	150	18
101-9 Internal Audit	-	-	-	-
103-1 Finance Admin	64,914	-	58,134	6,780
103-3 Comptroller	644	-	577	67
103-5 Budget Div	-	-	-	-
103-6 Purchasing	206	-	184	22
106-1 DA Criminal	-	-	-	-
106700 DA Civil	6,228	-	5,577	651
108100 IT Admin	-	-	-	-
108301 Telecomm	157	-	141	16
108300-900 IT Software & Services	16,911	-	15,145	1,766
108500 IT Enterprise Infra	10,179	-	9,116	1,063
108800 IT Infrastructure Pres	438	-	392	46
109-0 Human Resources	-	-	-	-
113-0 Treasurer	-	-	-	-
160-1 Public Works Admin	-	-	-	-
161100 General Svcs Admin	2,874	-	2,574	300
162-1 Facility Management (Adj)	11,373	-	10,185	1,188
199100 Energy Maintenance	4,165	-	3,730	435
162000 Facilities Preservation	466	-	417	49
188-0 Fund Transfers	44,852	-	40,167	4,685
Total A-87 Costs	583,203	-	516,520	66,683
Distribute General Administration	-	-	-	-
Total Costs by Function	583,203	-	516,520	66,683
Total Allocated Costs	\$ 583,203	\$ -	\$ 516,520	\$ 66,683

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

103-6 PURCHASING

ALLOCATION OF COSTS:

		Purchasing Services					
		Purchase Order	%	Purchase Order \$	%	Average %	Allocated Costs
Allocated Departments:							
101-1 County Manager	10		0.0867%	\$ 361,116	0.4766%	0.2817%	\$ 1,643
101-6 Com Relations	25		0.2166%	198,637	0.2622%	0.2394%	1,396
101-8 Mgmt Svcs	15		0.1300%	195,583	0.2582%	0.1941%	1,132
101-9 Internal Audit	-		0.0000%	-	0.0000%	0.0000%	-
103-1 Finance Admin	3		0.0260%	20,157	0.0266%	0.0263%	153
103-3 Comptroller	21		0.1820%	47,987	0.0633%	0.1227%	716
103-5 Budget Div	9		0.0780%	52,878	0.0698%	0.0739%	431
103-6 Purchasing	7		0.0607%	7,655	0.0101%	0.0354%	206
106-1 DA Criminal	36		0.3120%	326,896	0.4315%	0.3718%	2,168
106700 DA Civil	8		0.0693%	59,518	0.0786%	0.0740%	432
108100 IT Admin	19		0.1646%	61,318	0.0809%	0.1228%	716
108301 Telecomm	10		0.0867%	14,426	0.0190%	0.0529%	309
108300-900 IT Software & Services	80		0.6932%	1,096,174	1.4469%	1.0701%	6,241
108500 It Enterprise Infra	105		0.9099%	502,024	0.6626%	0.7863%	4,586
108800 IT Infrastructure Pres	98		0.8492%	713,464	0.9417%	0.8955%	5,223
109-0 Human Resources	62		0.5373%	596,153	0.7869%	0.6621%	3,861
113-0 Treasurer	30		0.2600%	106,489	0.1406%	0.2003%	1,168
160-1 Public Works Admin	11		0.0953%	63,248	0.0835%	0.0894%	521
161100 General Svcs Admin	15		0.1300%	47,145	0.0622%	0.0961%	560
Fund 162-1 Facility Mgmt (Adj)	217		1.8804%	839,342	1.1079%	1.4937%	8,711
199100 Energy Maintenance	-		0.0000%	-	0.0000%	0.0000%	-
162000 Facilities Preservation	66		0.5719%	517,388	0.6829%	0.6274%	3,659
188-0 Fund Transfers	-		0.0000%	-	0.0000%	0.0000%	-
Subtotal, Allocated Departments	847		7.3398%	5,827,599	7.6920%	7.5159%	43,832
Operating Departments							
100-0 County Commission	2		0.0173%	\$ 630	0.0008%	0.0091%	\$ 53
101-3 Grants Division - Co Mgr.	-		0.0000%	-	0.0000%	0.0000%	-
101-5 Emer Mgmt Administration	150		1.2998%	1,197,553	1.5807%	1.4403%	8,400
102-0 Assessor	79		0.6846%	1,153,988	1.5232%	1.1039%	6,438
103-9 Merit Award Program	-		0.0000%	-	0.0000%	0.0000%	-
104-0 Clerk	42		0.3640%	19,725	0.0260%	0.1950%	1,137
106-2 CARES/SART	23		0.1993%	205,774	0.2716%	0.2355%	1,373
106-3 Family Support Enf	34		0.2946%	303,964	0.4012%	0.3479%	2,029
106-5 DA Grants	-		0.0000%	-	0.0000%	0.0000%	-
106710 DA CPS Integration	-		0.0000%	-	0.0000%	0.0000%	-
106-9 Drug Forfeitures	4		0.0347%	20,000	0.0264%	0.0306%	178
108700 GIS	12		0.1040%	148,957	0.1966%	0.1503%	877
108-7 GIS Base Mapping	-		0.0000%	-	0.0000%	0.0000%	-
111-0 Recorder	66		0.5719%	1,203,651	1.5887%	1.0803%	6,300
112-0 Elections	77		0.6672%	587,587	0.7756%	0.7214%	4,207
116-0 Community Development	15		0.1300%	148,360	0.1958%	0.1629%	950
120-1 District Courts Admin	433		3.7522%	1,642,291	2.1677%	2.9600%	17,263
120-2 Courts Gen Jurisdiction	-		0.0000%	-	0.0000%	0.0000%	-
120-3 Family Court	-		0.0000%	-	0.0000%	0.0000%	-
120-4 Pre-Trial	-		0.0000%	-	0.0000%	0.0000%	-
120-5 Specialty Courts Division	-		0.0000%	-	0.0000%	0.0000%	-
123-0 Law Library	-		0.0000%	-	0.0000%	0.0000%	-
124-0 Public Defender	49		0.4246%	80,767	0.1066%	0.2656%	1,549
125-1 Incline Justice Court	7		0.0607%	4,807	0.0063%	0.0335%	195
125-3 Reno Justice Court	51		0.4419%	104,207	0.1375%	0.2897%	1,690
125-4 Sparks Justice Court	22		0.1906%	37,109	0.0490%	0.1198%	699
125-7 Wadsworth Justice Court	8		0.0693%	653	0.0009%	0.0351%	205
126-0 Incline Constable	29		0.2513%	5,577	0.0074%	0.1294%	755
127-0 Juvenile Services	411		3.5615%	407,217	0.5375%	2.0495%	11,953
128-0 Alternative Public Defender	32		0.2773%	85,010	0.1122%	0.1948%	1,136
129-0 Conflict Counsel	15		0.1300%	1,002,628	1.3234%	0.7267%	4,238
130-0 Library	358		3.1023%	188,832	0.2492%	1.6758%	9,773

County of Washoe, Nevada
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 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

ALLOCATION OF COSTS:	103-6 PURCHASING					
	Purchasing Services					
	Purchase Order	%	Purchase Order \$	%	Average %	Allocated Costs
140-1 Parks Administration	616	5.3380%	\$ 515,929	0.6810%	3.0095%	\$ 17,551
140-2 Parks Planning & Develop	-	0.0000%	-	0.0000%	0.0000%	-
140-15 Regional Parks	-	0.0000%	-	0.0000%	0.0000%	-
140-3 Recreation	-	0.0000%	-	0.0000%	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	0.0000%	0.0000%	-
150-0 Sheriff	2,526	21.8889%	15,836,507	20.9030%	21.3945%	124,773
153-0 Coroner	116	1.0052%	321,871	0.4248%	0.7150%	4,170
154-0 Alternative Sentencing	28	0.2426%	25,397	0.0335%	0.1381%	805
157100 Public Guardian	3	0.0260%	5,040	0.0067%	0.0164%	96
159100 Public Administrator	4	0.0347%	13,609	0.0180%	0.0264%	154
160200 Public Works Projects	3	0.0260%	5,336	0.0070%	0.0165%	96
163100 County Engineer *	34	0.2946%	105,887	0.1398%	0.2172%	1,267
165100 Roads*	255	2.2097%	1,035,132	1.3663%	1.7880%	10,428
179100 Social Services Admin	7	0.0607%	8,234	0.0109%	0.0358%	209
179120 County Child Welfare	-	0.0000%	-	0.0000%	0.0000%	-
179200 General Assistance	11	0.0953%	102,981	0.1359%	0.1156%	674
179250 Adult Comm Assis Center*	6	0.0520%	648,861	0.8564%	0.4542%	2,649
179300 Medical Assit Indigent*	21	0.1820%	786,371	1.0379%	0.6100%	3,558
179-2 Homeless Shelter	-	0.0000%	-	0.0000%	0.0000%	-
180-0 Intergovernmental*	4	0.0347%	446,628	0.5895%	0.3121%	1,820
181-00 Community Support	13	0.1127%	386,488	0.5101%	0.3114%	1,816
182-0 Accrued Benefits	-	0.0000%	-	0.0000%	0.0000%	-
183-0 Administrative Enforcement	-	0.0000%	-	0.0000%	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-	0.0000%	0.0000%	-
187-0 Fire Suppression	95	0.8232%	317,267	0.4188%	0.6210%	3,622
189-0 Contingency	-	0.0000%	-	0.0000%	0.0000%	-
199-0 Undesig Rev - Excluding Energy	12	0.1040%	78,616	0.1038%	0.1039%	606
202-0 Public Health Administration	917	7.9463%	1,924,776	2.5405%	5.2434%	30,580
203-0 Stabilization Fund	-	0.0000%	-	0.0000%	0.0000%	-
204-0 Library Expansion	36	0.3120%	108,356	0.1430%	0.2275%	1,327
205-0 Animal Services	130	1.1265%	669,855	0.8842%	1.0054%	5,864
208-0 Enhanced 911*	40	0.3466%	419,301	0.5534%	0.4500%	2,624
209-0 Regional Safety Training Center	26	0.2253%	114,886	0.1516%	0.1885%	1,099
210-0 Regional Communication Center	92	0.7972%	297,479	0.3926%	0.5949%	3,469
211-0 Truckee River Flood Mgmt	83	0.7192%	1,676,717	2.2131%	1.4662%	8,551
221-0 Direct Assist/Med Indigent *	2	0.0173%	747,450	0.9866%	0.5020%	2,928
225-0 Senior Center	170	1.4731%	1,725,464	2.2775%	1.8753%	10,937
228-0 Child Protective Services	478	4.1421%	9,122,841	12.0414%	8.0918%	47,192
266-0 Truckee Remediation District*	40	0.3466%	165,551	0.2185%	0.2826%	1,648
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	0.0000%	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	0.0000%	0.0000%	-
270-6 Other Restricted Funds - May	96	0.8319%	333,512	0.4402%	0.6361%	3,710
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	0.0000%	0.0000%	-
280-0 TMFPD General Fund	22	0.1906%	353,181	0.4662%	0.3284%	1,915
281-0 SFPD General Fund*	800	6.9324%	1,709,483	2.2564%	4.5944%	26,795
283-0 SFPD Emergency Fund	-	0.0000%	-	0.0000%	0.0000%	-
285-0 SFPD 474 Retiree Insurance	2	0.0173%	1,800	0.0024%	0.0099%	58
286-0 TMFPD Emergency Fund	-	0.0000%	-	0.0000%	0.0000%	-
287-0 TMFPD Stabilization	-	0.0000%	-	0.0000%	0.0000%	-
288-0 TMFPD Pre-Fund Retiree Hlth	1	0.0087%	1,250	0.0016%	0.0052%	30
295-0 Prefunded Ret Health Benefits	-	0.0000%	-	0.0000%	0.0000%	-
301-0 Debt Service	-	0.0000%	-	0.0000%	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-	0.0000%	0.0000%	-
386-0 TMFPD Debt Service	-	0.0000%	-	0.0000%	0.0000%	-
402-0 Public Works Construction Fund*	451	3.9081%	6,007,076	7.9288%	5.9185%	34,517
404-0 Parks Construction Fund *	162	1.4038%	1,084,135	1.4310%	1.4174%	8,266
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	0.0000%	0.0000%	-
480-0 TMFPD Const*	44	0.3813%	90,717	0.1197%	0.2505%	1,461

County of Washoe, Nevada
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ALLOCATION OF COSTS:		103-6 PURCHASING				
		Purchasing Services				
	Purchase Order	%	Purchase Order \$	%	Average %	Allocated Costs
489-0 Capital Facilities Fund	4	0.0347%	\$ 23,902	0.0315%	0.0331%	\$ 193.00
494-0 Infrastructure Fund*	29	0.2513%	1,873,435	2.4728%	1.3621%	7,944
520 Golf Course	90	0.7799%	170,079	0.2245%	0.5022%	2,929
560 Building and Safety Fund	8	0.0693%	7,954	0.0105%	0.0399%	233
566-0 Water Resources *	498	4.3154%	1,573,796	2.0773%	3.1964%	18,641
568-0 So.Truckee Meadows GID	9	0.0780%	598,345	0.7898%	0.4339%	2,531
618-0 Health Benefits *	129	1.1179%	6,562,627	8.6621%	4.8900%	28,519
619-0 Risk Management	178	1.5425%	1,580,124	2.0856%	1.8141%	10,580
669-0 Equipment Services*	376	3.2582%	1,356,767	1.7908%	2.5245%	14,723
682-0 TMLPD Worker's Comp	-	0.0000%	-	0.0000%	0.0000%	-
712-0 Nevada Works	-	0.0000%	-	0.0000%	0.0000%	-
713-0 RTC	-	0.0000%	-	0.0000%	0.0000%	-
714-0 WC School Dist Debt	-	0.0000%	-	0.0000%	0.0000%	-
715-0 Library Investment	79	0.6846%	98,179	0.1296%	0.4071%	2,374
716-0 TWRQSA Joint Venture	3	0.0260%	18,721	0.0247%	0.0254%	148
721-0 Public Guard Trust	-	0.0000%	-	0.0000%	0.0000%	-
722-0 Social Service Trust	1	0.0087%	420	0.0006%	0.0047%	27
730-0 Fish and Game	-	0.0000%	-	0.0000%	0.0000%	-
732-0 Range Improvement District	-	0.0000%	-	0.0000%	0.0000%	-
738-0 Court Trust Fund	-	0.0000%	-	0.0000%	0.0000%	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	0.0000%	0.0000%	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	0.0000%	0.0000%	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	0.0000%	0.0000%	-
750-0 OPEB Trust Funds	3	0.0260%	13,600	0.0180%	0.0220%	128
752-0 Agency Tax Settlement	-	0.0000%	-	0.0000%	0.0000%	-
753-0 Deferred Com Division	3	0.0260%	33,564	0.0443%	0.0352%	205
754-0 Tahoe Regional Planning	-	0.0000%	-	0.0000%	0.0000%	-
756-0 Tank Farm	-	0.0000%	-	0.0000%	0.0000%	-
760-0 Project Restart	-	0.0000%	-	0.0000%	0.0000%	-
766-0 Western Reg Wtr Comm*	18	0.1560%	279,914	0.3695%	0.2628%	1,533
990055 May Building Trust	-	0.0000%	-	0.0000%	0.0000%	-
990221 Verdi Tv Admin	-	0.0000%	-	0.0000%	0.0000%	-
992010 Senior Services Fund	-	0.0000%	-	0.0000%	0.0000%	-
994000 TRPA Permits	-	0.0000%	-	0.0000%	0.0000%	-
994002 AT&T Cell Tower	-	0.0000%	-	0.0000%	0.0000%	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	0.0000%	0.0000%	-
998000 Financial Assurances	-	0.0000%	-	0.0000%	0.0000%	-
Other	-	0.0000%	-	0.0000%	0.0000%	-
Total Allocations to Operating Depts:	10,693	92.6602%	69,934,696	92.3080%	92.4841%	539,371
Total Costs Allocated	11,540	100.0000%	\$ 75,762,294	100.0000%	100.0000%	\$ 583,203

* Purchase order dollars for these departments included significant costs disproportionate to Purchasing efforts and extensive user department effort - Reduced weighting to 33%

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106-1 DISTRICT ATTORNEY

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The District Attorney of Washoe County provides legal services to County Departments, in addition to serving as the chief criminal prosecutor for the County. The Criminal Division budget for the DA includes the salary of the District Attorney, who serves as chief legal officer and whose costs are not allocated. This budget also includes Department administrative and support staff who are responsible for providing budgetary, financial, clerical supervisory, and information technology services to the entire DA's office. These administrative costs are allocated to all DA budget accounts based on the FY 2011 salaries in each. Costs of the criminal prosecution activities comprising the majority of costs in this budget unit are not allocated. Costs that are only identified to the DA's Office but are for total agency operations are placed within the Department administrative costs and allocated across all Division of the Department based upon salaries.

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106-1 DISTRICT ATTORNEY

COSTS TO BE ALLOCATED
 Item of Cost

Item of Cost	Total, all Services		Dept Admin			DA Criminal			Chief Legal Off			
Department Expenditures												
Salaries	\$ 8,017,002	\$ -	\$ 279,516	\$ 7,544,503	\$ 192,983							
Salary %	100.0000%	0.0000%	3.4865%	94.1063%	2.4072%							
Benefits	2,879,136	-	107,542	2,715,544	56,050							
	10,896,138	-	387,058	10,260,048	249,032							
Services & Supplies	374,855	-	13,069	352,762	9,024							
Professional Svcs/Legal	126,100	-	-	126,100	-							
Legal Defense/Expert Witness Fees	177,090	-	-	177,090	-							
Other Expenses-non administrative	88,237	-	-	88,237	-							
Equipment	6,109	-	213	5,749	147							
Travel	9,318	-	325	8,769	224							
Departmental Expenditures Total	11,677,846	-	400,665	11,018,754	258,427							
A-87 Adjustments:												
Unallowable Non-Admin Funds	(88,237)	-	-	(88,237)	-							
Unallowable Professional Svcs	(126,100)	-	-	(126,100)	-							
Unallowable Defense/Expert Witness	(177,090)	-	-	(177,090)	-							
Reimbursements	(54,320)	-	-	(54,320)	-							
Less: Payment for Equip Replacement	-	-	-	-	-							
A-87 Allowable Costs	11,232,100	-	400,665	10,573,008	258,427							
Allocated Costs:												
101-1 County Manager	32,549	-	1,135	30,631	783							
101-6 Com Relations	35,379	-	1,233	33,294	852							
101-8 Mgmt Svcs	4,013	-	140	3,776	97							
101-9 Internal Audit	-	-	-	-	-							
103-1 Finance Admin	-	-	-	-	-							
103-3 Comptroller	24,962	-	870	23,491	601							
103-5 Budget Div	30,736	-	30,736	-	-							
103-6 Purchasing	2,168	-	76	2,040	52							
106-1 DA Criminal	804,620	-	-	757,198	47,422							
106700 DA Civil	498,793	-	17,390	469,396	12,007							
108100 IT Admin	-	-	-	-	-							
108301 Telecomm	3,176	-	111	2,989	76							
108300-900 IT Software & Services	429,076	-	429,076	-	-							
108500 IT Enterprise Infra	184,311	-	184,311	-	-							
108800 IT Infrastructure Pres	11,106	-	387	10,451	268							
109-0 Human Resources	169,783	-	169,783	-	-							
113-0 Treasurer	1,089	-	38	1,025	26							
160-1 Public Works Admin	-	-	-	-	-							
161100 General Svcs Admin	9,895	-	345	9,312	238							
Fund 162-1 Facility Mgmt (Adj)	689,833	-	24,051	649,176	16,606							
199100 Energy Maintenance	-	-	-	-	-							
162000 Facilities Preservation	-	-	-	-	-							
188-0 Fund Transfers	631,577	-	22,020	594,354	15,203							
Total A-87 Costs	14,795,165	-	1,282,367	13,160,140	352,658							
Distribute General Administration	-	-	-	-	-							
Total Costs by Function	14,795,165	-	1,282,367	13,160,140	352,658							
Unallowable Costs	(13,512,798)	-	-	(13,160,140)	(352,658)							
Total Allocated Costs	\$ 1,282,367	\$ -	\$ 1,282,367	\$ -	\$ -							

Reconciliation to SAP 106-0	
Central Service Cost Centers:	Total
106-1 DA Crim & Admin	11,677,846
106-7 Civil Division	\$ 3,216,260
	14,894,106
Non-Central Service Cost Centers:	
106-2 Cares/SART	295,441
106-3 Family Support	3,603,321
106-5 Grants	85,503
106-9 Drug Forfeitures	106,812
Total	\$ 18,985,182

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

106-1 DISTRICT ATTORNEY

ALLOCATION OF COSTS:

	Dept Admin		
	Salary Costs	%	Allocated Costs
Allocated Departments:			
101-1 County Manager	\$ -	0.0000%	\$ -
101-6 Com Relations	-	0.0000%	-
101-8 Mgmt Svcs	-	0.0000%	-
101-9 Internal Audit	-	0.0000%	-
103-1 Finance Admin	-	0.0000%	-
103-3 Comptroller	-	0.0000%	-
103-5 Budget Div	-	0.0000%	-
103-6 Purchasing	-	0.0000%	-
106-1 DA Criminal	8,017,002	62.7449%	804,620
106700 DA Civil	2,358,363	18.4577%	236,695
108100 IT Admin	-	0.0000%	-
108301 Telecomm	-	0.0000%	-
108300-900 IT Software & Services	-	0.0000%	-
108500 IT Enterprise Infra	-	0.0000%	-
108800 IT Infrastructure Pres	-	0.0000%	-
109-0 Human Resources	-	0.0000%	-
113-0 Treasurer	-	0.0000%	-
160-1 Public Works Admin	-	0.0000%	-
161100 General Svcs Admin	-	0.0000%	-
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-
199100 Energy Maintenance	-	0.0000%	-
162000 Facilities Preservation	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-
Subtotal, Allocated Departments	10,375,365	81.2026%	1,041,315
Operating Departments			
100-0 County Commission	\$ -	0.0000%	\$ -
101-3 Grants Division - Co Mgr.	-	0.0000%	-
101-5 Emer Mgmt Administration	-	0.0000%	-
102-0 Assessor	-	0.0000%	-
103-9 Merit Award Program	-	0.0000%	-
104-0 Clerk	-	0.0000%	-
106-2 CARES/SART	39,732	0.3110%	3,988
106-3 Family Support Enf	2,309,185	18.0728%	231,760
106-5 DA Grants	-	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-
106-9 Drug Forfeitures	52,843	0.4136%	5,304
108700 GIS	-	0.0000%	-
108-7 GIS Base Mapping	-	0.0000%	-
111-0 Recorder	-	0.0000%	-
112-0 Elections	-	0.0000%	-
116-0 Community Development	-	0.0000%	-
120-1 District Courts Admin	-	0.0000%	-
120-2 Courts Gen Jurisdiction	-	0.0000%	-
120-3 Family Court	-	0.0000%	-
120-4 Pre-Trial	-	0.0000%	-
120-5 Specialty Courts Division	-	0.0000%	-
123-0 Law Library	-	0.0000%	-
124-0 Public Defender	-	0.0000%	-
125-1 Incline Justice Court	-	0.0000%	-
125-3 Reno Justice Court	-	0.0000%	-
125-4 Sparks Justice Court	-	0.0000%	-
125-7 Wadsworth Justice Court	-	0.0000%	-
126-0 Incline Constable	-	0.0000%	-
127-0 Juvenile Services	-	0.0000%	-
128-0 Alternative Public Defender	-	0.0000%	-
129-0 Conflict Counsel	-	0.0000%	-
130-0 Library	-	0.0000%	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

106-1 DISTRICT ATTORNEY

ALLOCATION OF COSTS:

	Dept Admin		
	Salary Costs	%	Allocated Costs
140-1 Parks Administration	\$ -	0.0000%	\$ -
140-2 Parks Planning & Develop	-	0.0000%	-
140-15 Regional Parks	-	0.0000%	-
140-3 Recreation	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	-	0.0000%	-
153-0 Coroner	-	0.0000%	-
154-0 Alternative Sentencing	-	0.0000%	-
157100 Public Guardian	-	0.0000%	-
159100 Public Administrator	-	0.0000%	-
160200 Public Works Projects	-	0.0000%	-
163100 County Engineer	-	0.0000%	-
165100 Roads	-	0.0000%	-
179100 Social Services Admin	-	0.0000%	-
179120 County Child Welfare	-	0.0000%	-
179200 General Assistance	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-
179300 Medical Assit Indigent	-	0.0000%	-
179-2 Homeless Shelter	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	-	0.0000%	-
182-0 Accrued Benefits	-	0.0000%	-
183-0 Administrative Enforcement	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	-	0.0000%	-
189-0 Contingency	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-
202-0 Public Health Administration	-	0.0000%	-
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-
205-0 Animal Services	-	0.0000%	-
208-0 Enhanced 911	-	0.0000%	-
209-0 Regional Safety Training Center	-	0.0000%	-
210-0 Regional Communication Center	-	0.0000%	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-
221-0 Direct Assist/Med Indigent	-	0.0000%	-
225-0 Senior Center	-	0.0000%	-
228-0 Child Protective Services	-	0.0000%	-
266-0 Truckee Remediation District	-	0.0000%	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-
270-6 Other Restricted Funds- May	-	0.0000%	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-
280-0 TMFPD General Fund	-	0.0000%	-
281-0 SFPD General Fund	-	0.0000%	-
283-0 SFPD Emergency Fund	-	0.0000%	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-
286-0 TMFPD Emergency Fund	-	0.0000%	-
287-0 TMFPD Stabilization	-	0.0000%	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-
386-0 TMFPD Debt Service	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-
404-0 Parks Construction Fund	-	0.0000%	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

106-1 DISTRICT ATTORNEY

ALLOCATION OF COSTS:

	Dept Admin			
	Salary Costs	%	Allocated Costs	
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -	
494-0 Infrastructure Fund	-	0.0000%	-	
520 Golf Course	-	0.0000%	-	
560 Building and Safety Fund	-	0.0000%	-	
566-0 Water Resources	-	0.0000%	-	
568-0 So.Truckee Meadows GID	-	0.0000%	-	
618-0 Health Benefits	-	0.0000%	-	
619-0 Risk Management	-	0.0000%	-	
669-0 Equipment Services	-	0.0000%	-	
682-0 TMLPD Worker's Comp	-	0.0000%	-	
712-0 Nevada Works	-	0.0000%	-	
713-0 RTC	-	0.0000%	-	
714-0 WC School Dist Debt	-	0.0000%	-	
715-0 Library Investment	-	0.0000%	-	
716-0 TWRQSA Joint Venture	-	0.0000%	-	
721-0 Public Guard Trust	-	0.0000%	-	
722-0 Social Service Trust	-	0.0000%	-	
730-0 Fish and Game	-	0.0000%	-	
732-0 Range Improvement District	-	0.0000%	-	
738-0 Court Trust Fund	-	0.0000%	-	
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	
740-0 Railroad Grd Sep Pro	-	0.0000%	-	
742-0 Southwest Point/Arrowhead	-	0.0000%	-	
750-0 OPEB Trust Fund	-	0.0000%	-	
752-0 Agency Tax Settlement	-	0.0000%	-	
753-0 Deferred Com Division	-	0.0000%	-	
754-0 Tahoe Regional Planning	-	0.0000%	-	
756-0 Tank Farm	-	0.0000%	-	
760-0 Project Restart	-	0.0000%	-	
766-0 Western Reg Wtr Comm	-	0.0000%	-	
990055 May Building Trust	-	0.0000%	-	
990221 Verdi Tv Admin	-	0.0000%	-	
992010 Senior Services Fund	-	0.0000%	-	
994000 TRPA Permits	-	0.0000%	-	
994002 AT&T Cell Tower	-	0.0000%	-	
994003 Ubiquitel Cell Tower	-	0.0000%	-	
998000 Financial Assurances	-	0.0000%	-	
Other	-	0.0000%	-	
Total Allocations to Operating Depts:	2,401,759	18.7974%	241,052	-
Total Costs Allocated	\$ 12,777,124	100.0000%	\$ 1,282,367	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2011
Fixed for the Fiscal Year ending June 30, 2013

106700 DISTRICT ATTORNEY CIVIL

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Civil Division of the Office of the District Attorney provides legal services to County Departments, including contractual review and analysis, litigation, child support enforcement actions, child protective service actions, and other legal processes required in the conduct of County business. Costs for legal staff supporting child support enforcement are in a separate budget account and not included herein. Costs for attorneys and legal secretaries engaged in child protective services are included within this budget account only, based on positive time reporting, so the costs of these attorneys arising from this cost center, 106710, are not allocated across all Departments. Costs for legal services are allocated to each based on the FY 2011 hours worked for each based upon the time reporting system for the DA Civil Division. Transfer of revenues for Child Protective Services of \$350,000 are not included based upon the direct charging at Social Services . These revenues are not reflected as payments on the Child Protective Service's Cost Center.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

106700 DISTRICT ATTORNEY CIVIL

COSTS TO BE ALLOCATED Item of Cost	Total, all Services				
	General Admin	Civil Div Admin	Agency Legal	Child Prot Services	
Department Expenditures					
Salaries	\$ 2,358,363	\$ -	\$ 152,432	\$ 1,318,935	\$ 886,995
Salary %	100.0000%	0.0000%	6.4635%	55.9259%	37.6106%
Benefits	728,000	-	\$ 47,339	\$ 408,200	\$ 272,461
	3,086,363	-	199,771	1,727,135	1,159,457
Services & Supplies	86,473	-	5,589	48,361	32,523
Professional Services	43,075	-	2,784	24,090	16,201
Other Expense	350	-	23	195	132
Travel	-	-	-	-	-
Equipment	-	-	-	-	-
Departmental Expenditures Total	3,216,260	-	208,167	1,799,780	1,208,313
A-87 Adjustments:					
Add Depreciation, Equipment					
A-87 Allowable Costs	3,216,260	-	208,167	1,799,780	1,208,313
Allocated Costs:					
101-1 County Manager	9,575	-	619	5,355	3,601
101-6 Com Relations	10,408	-	673	5,821	3,914
101-8 Mgmt Svcs	1,180	-	76	660	444
101-9 Internal Audit	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-
103-3 Comptroller	5,616	-	363	3,141	2,112
103-5 Budget Div	-	-	-	-	-
103-6 Purchasing	432	-	28	242	162
106-1 DA Criminal	236,695	-	15,299	132,374	89,022
106700 DA Civil	123,748	-	7,998	69,207	46,543
108100 IT Admin	-	-	-	-	-
108301 Telecomm	598	-	39	334	225
108300-900 IT Software & Services	-	-	-	-	-
108500 IT Enterprise Infra	9,852	-	637	5,510	3,705
108800 IT Infrastructure Pres	-	-	-	-	-
109-0 Human Resources	-	-	-	-	-
113-0 Treasurer	219	-	14	122	83
160-1 Public Works Admin	-	-	-	-	-
161100 General Svcs Admin	2,874	-	186	1,607	1,081
Fund 162-1 Facility Mgmt (Adj)	77,647	-	5,019	43,425	29,203
199100 Energy Maintenance	-	-	-	-	-
162000 Facilities Preservation	-	-	-	-	-
188-0 Fund Transfers	89,689	-	5,797	50,159	33,733
Total A-87 Costs	3,784,793	-	244,915	2,117,736	1,422,142
Distribute General Administration	-	-	-	-	-
Total Costs by Function	3,784,793	-	244,915	2,117,736	1,422,142
Unallowable Costs	-	-	-	-	-
Total Allocated Costs	\$ 3,784,793	\$ -	\$ 244,915	\$ 2,117,736	\$ 1,422,142

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

106700 DISTRICT ATTORNEY CIVIL

ALLOCATION OF COSTS:	Civil Div Admin			Civ Div Leg Serv			CPS Dep DA	DA Civil Division
	Salary Costs	%	Allocated Costs	FY 11 Atty Hours	%	Allocated Costs	Support	Total Allocated
Allocated Departments:								
101-1 County Manager	\$ -	0.0000%	\$ -	185	0.8706%	\$ 18,437	\$ -	\$ 18,437
101-6 Com Relations	-	0.0000%	-	-	0.0000%	-	-	-
101-8 Mgmt Svcs	-	0.0000%	-	91	0.4283%	9,070	-	9,070
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-	-	-
103-1 Finance Admin	-	0.0000%	-	79	0.3718%	7,874	-	7,874
103-3 Comptroller	-	0.0000%	-	-	0.0000%	-	-	-
103-5 Budget Div	-	0.0000%	-	-	0.0000%	-	-	-
103-6 Purchasing	-	0.0000%	-	63	0.2941%	6,228	-	6,228
106-1 DA Criminal	-	0.0000%	-	5,005	23.5531%	498,793	-	498,793
106700 DA Civil	2,358,363	50.5268%	123,748	-	0.0000%	-	-	123,748
108100 IT Admin	-	0.0000%	-	71	0.3341%	7,075	-	7,075
108301 Telecomm	-	0.0000%	-	-	0.0000%	-	-	-
108300-900 IT Software & Services	-	0.0000%	-	-	0.0000%	-	-	-
108500 IT Enterprise Infra	-	0.0000%	-	-	0.0000%	-	-	-
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-	-
109-0 Human Resources	-	0.0000%	-	1,486	6.9922%	148,076	-	148,076
113-0 Treasurer	-	0.0000%	-	272	1.2801%	27,109	-	27,109
160-1 Public Works Admin	-	0.0000%	-	1,717	8.0786%	171,083	-	171,083
161100 General Svcs Admin	-	0.0000%	-	-	0.0000%	-	-	-
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-	-	0.0000%	-	-	-
199100 Energy Maintenance	-	0.0000%	-	-	0.0000%	-	-	-
162000 Facilities Preservation	-	0.0000%	-	-	0.0000%	-	-	-
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-	-
Subtotal, Allocated Departments	2,358,363	50.5268%	123,748	8,968	42.2029%	893,745	-	1,017,493
Operating Departments								
100-0 County Commission	\$ -	0.0000%	\$ -	132	0.6212%	\$ 13,155	\$ -	\$ 13,155
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-	-
101-5 Emer Mgmt Administration	-	0.0000%	-	113	0.5294%	11,211	-	11,211
102-0 Assessor	-	0.0000%	-	432	2.0307%	43,005	-	43,005
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-	-	-
104-0 Clerk	-	0.0000%	-	51	0.2400%	5,083	-	5,083
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-	-
106-3 Family Support Enf	2,309,185	49.4732%	121,167	-	0.0000%	-	-	121,167
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	1,422,142	1,422,142
106-9 Drug Forfeitures	-	0.0000%	-	347	1.6307%	34,534	-	34,534
108700 GIS	-	0.0000%	-	-	0.0000%	-	-	-
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	-	-
111-0 Recorder	-	0.0000%	-	63	0.2965%	6,279	-	6,279
112-0 Elections	-	0.0000%	-	46	0.2141%	4,534	-	4,534
116-0 Community Development	-	0.0000%	-	782	3.6821%	77,977	-	77,977
120-1 District Courts Admin	-	0.0000%	-	11	0.0529%	1,120	-	1,120
120-2 Courts Gen Jurisdiction	-	0.0000%	-	-	0.0000%	-	-	-
120-3 Family Court	-	0.0000%	-	-	0.0000%	-	-	-
120-4 Pre-Trial	-	0.0000%	-	-	0.0000%	-	-	-
120-5 Specialty Courts Division	-	0.0000%	-	-	0.0000%	-	-	-
123-0 Law Library	-	0.0000%	-	68	0.3200%	6,777	-	6,777
124-0 Public Defender	-	0.0000%	-	-	0.0000%	-	-	-
125-1 Incline Justice Court	-	0.0000%	-	9	0.0403%	853	-	853
125-3 Reno Justice Court	-	0.0000%	-	109	0.5109%	10,820	-	10,820
125-4 Sparks Justice Court	-	0.0000%	-	51	0.2391%	5,064	-	5,064
125-7 Wadsworth Justice Court	-	0.0000%	-	6	0.0286%	606	-	606
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-	-	-
127-0 Juvenile Services	-	0.0000%	-	176	0.8271%	17,516	-	17,516
128-0 Alternative Public Defender	-	0.0000%	-	-	0.0000%	-	-	-
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-	-
130-0 Library	-	0.0000%	-	71	0.3318%	7,027	-	7,027

County of Washoe, Nevada
 County Wide Cost Allocation Plan
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 Fixed for the Fiscal Year ending June 30, 2013

106700 DISTRICT ATTORNEY CIVIL

ALLOCATION OF COSTS:	Civil Div Admin			Civ Div Leg Serv			CPS Dep DA	DA Civil Division
	Salary Costs	%	Allocated Costs	FY 11 Atty Hours	%	Allocated Costs	Support	Total Allocated
	\$		\$			\$	\$	\$
140-1 Parks Administration	-	0.0000%	-	632	2.9752%	63,007.00	-	63,007.00
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-	-
140-15 Regional Parks	-	0.0000%	-	-	0.0000%	-	-	-
140-3 Recreation	-	0.0000%	-	-	0.0000%	-	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-	-
150-0 Sheriff	-	0.0000%	-	832	3.9155%	82,920	-	82,920
153-0 Coroner	-	0.0000%	-	71	0.3353%	7,101	-	7,101
154-0 Alternative Sentencing	-	0.0000%	-	59	0.2788%	5,904	-	5,904
157100 Public Guardian	-	0.0000%	-	1,688	7.9416%	168,182	-	168,182
159100 Public Administrator	-	0.0000%	-	2	0.0071%	150	-	150
160200 Public Works Projects	-	0.0000%	-	-	0.0000%	-	-	-
163100 County Engineer	-	0.0000%	-	-	0.0000%	-	-	-
165100 Roads	-	0.0000%	-	240	1.1295%	23,920	-	23,920
179100 Social Services Admin	-	0.0000%	-	62	0.2894%	6,129	-	6,129
179120 County Child Welfare	-	0.0000%	-	-	0.0000%	-	-	-
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-	-
179300 Medical Assit Indigent	-	0.0000%	-	39	0.1835%	3,886	-	3,886
179-2 Homeless Shelter	-	0.0000%	-	-	0.0000%	-	-	-
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-	-
181-00 Community Support	-	0.0000%	-	-	0.0000%	-	-	-
182-0 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-	-
183-0 Administrative Enforcement	-	0.0000%	-	-	0.0000%	-	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-	-
187-0 Fire Suppression	-	0.0000%	-	65	0.3059%	6,478	-	6,478
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-	-
202-0 Public Health Administration	-	0.0000%	-	895	4.2096%	89,148	-	89,148
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	-	-
205-0 Animal Services	-	0.0000%	-	-	0.0000%	-	-	-
208-0 Enhanced 911	-	0.0000%	-	34	0.1600%	3,388	-	3,388
209-0 Regional Safety Training Center	-	0.0000%	-	-	0.0000%	-	-	-
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-	-	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-	45	0.2118%	4,485	-	4,485
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	0.0000%	-	-	-
225-0 Senior Center	-	0.0000%	-	72	0.3388%	7,175	-	7,175
228-0 Child Protective Services	-	0.0000%	-	40	0.1894%	4,011	-	4,011
266-0 Truckee Remediation District	-	0.0000%	-	39	0.1835%	3,886	-	3,886
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-	-	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	-	0.0000%	-	-	-
270-6 Other Restricted Funds - May	-	0.0000%	-	-	0.0000%	-	-	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	0.0000%	-	-	-
280-0 TMFPD General Fund	-	0.0000%	-	826	3.8873%	82,323	-	82,323
281-0 SFPD General Fund	-	0.0000%	-	487	2.2931%	48,562	-	48,562
283-0 SFPD Emergency Fund	-	0.0000%	-	-	0.0000%	-	-	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-	0.0000%	-	-	-
286-0 TMFPD Emergency Fund	-	0.0000%	-	-	0.0000%	-	-	-
287-0 TMFPD Stabilization	-	0.0000%	-	-	0.0000%	-	-	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-	-	0.0000%	-	-	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-	-	0.0000%	-	-	-
301-0 Debt Service	-	0.0000%	-	-	0.0000%	-	-	-
340-0 SAD Debt Service	-	0.0000%	-	13	0.0612%	1,296	-	1,296
386-0 TMFPD Debt Service	-	0.0000%	-	-	0.0000%	-	-	-
402-0 Public Works Construction Fund	-	0.0000%	-	-	0.0000%	-	-	-
404-0 Parks Construction Fund	-	0.0000%	-	-	0.0000%	-	-	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	0.0000%	-	-	-
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-	-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

106700 DISTRICT ATTORNEY CIVIL

ALLOCATION OF COSTS:	Civil Div Admin			Civ Div Leg Serv			CPS Dep DA	DA Civil Division
	Salary Costs	%	Allocated Costs	FY 11 Atty Hours	%	Allocated Costs	Support	Total Allocated
	\$		\$			\$	Allocated Costs	\$
489-0 Capital Facilities Fund	-	0.0000%	-	-	0.0000%	-	-	-
494-0 Infrastructure Fund	-	0.0000%	-	-	0.0000%	-	-	-
520 Golf Course	-	0.0000%	-	-	0.0000%	-	-	-
560 Building and Safety Fund	-	0.0000%	-	177	0.8349%	17,681	-	17,681
566-0 Water Resources	-	0.0000%	-	1,551	7.3002%	154,599	-	154,599
568-0 So.Truckee Meadows GID	-	0.0000%	-	387	1.8213%	38,570	-	38,570
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	-	-	-
619-0 Risk Management	-	0.0000%	-	10	0.0471%	997	-	997
669-0 Equipment Services	-	0.0000%	-	-	0.0000%	-	-	-
682-0 TMLPD Worker's Comp	-	0.0000%	-	-	0.0000%	-	-	-
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-	-	-
713-0 RTC	-	0.0000%	-	-	0.0000%	-	-	-
714-0 WC School Dist Debt	-	0.0000%	-	-	0.0000%	-	-	-
715-0 Library Investment	-	0.0000%	-	-	0.0000%	-	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	0.0000%	-	-	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-	-	-
722-0 Social Service Trust	-	0.0000%	-	-	0.0000%	-	-	-
730-0 Fish and Game	-	0.0000%	-	-	0.0000%	-	-	-
732-0 Range Improvement District	-	0.0000%	-	-	0.0000%	-	-	-
738-0 Court Trust Fund	-	0.0000%	-	-	0.0000%	-	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	0.0000%	-	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	0.0000%	-	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	0.0000%	-	-	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	0.0000%	-	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-	-	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-	-
760-0 Project Restart	-	0.0000%	-	-	0.0000%	-	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-	-	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-	-
Other	-	0.0000%	-	1,552	7.3017%	154,632	-	154,632
Total Allocations to Operating Depts:	2,309,185	49.4732%	121,167	12,281	57.7971%	1,223,991	1,422,142	2,767,300
Total Costs Allocated	\$ 4,667,548	100.0000%	\$ 244,915	21,249	100.0000%	\$ 2,117,736	\$ 1,422,142	\$ 3,784,793

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2011
Fixed for the Fiscal Year ending June 30, 2013

108100 INFORMATION TECHNOLOGY ADMIN

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Administrative budget for the Department of Information Technology includes the director and support staff who provide executive management and business support to the Divisions within the Department. The Department of Information Technology provides personal computer, application, and communications services to all Departments within the County, with certain exceptions noted on the IT Division schedules. Costs of administration are allocated to the Divisions within the Department based on the FY 2011 salary cost in each Division.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

108100 INFORMATION TECHNOLOGY ADMIN

COSTS TO BE ALLOCATED
 Item of Cost

Item of Cost	Total, all Services	General Admin		Dept Admin		Maint Agreemnts Direct Chrg	
Department Expenditures							
Salaries	\$ 288,844	\$ -	\$ 288,844	\$ -	\$ -	\$ -	\$ -
Salary %	100.0000%	0.0000%	100.0000%				
Benefits	102,809	-	102,809	-	-	-	-
	391,653	-	391,653	-	-	-	-
Services & Supplies	38,641	-	38,641	-	-	-	-
Professional Svcs	6,508	-	6,508	-	-	-	-
Maintenace Agreements	48,642	-	48,642	-	-	-	-
Equipment	-	-	-	-	-	-	-
Departmental Expenditures Total	485,444	-	485,444	-	-	-	-
A-87 Adjustments:							
Unallocable Professional Svcs	-	-	-	-	-	-	-
Reimbursements							
Add Depreciation, Equipment							
A-87 Allowable Costs	485,444	-	485,444	-	-	-	-
Allocated Costs:							
101-1 County Manager	1,172		1,172				
101-6 Com Relations	1,275		1,275				
101-8 Mgmt Svcs	145		145				
101-9 Internal Audit	-		-				
103-1 Finance Admin	-		-				
103-3 Comptroller	7,654		7,654				
103-5 Budget Div	19,352		19,352				
103-6 Purchasing	716		716				
106-1 DA Criminal	-		-				
106700 DA Civil	7,075		7,075				
108100 IT Admin	-		-				
108301 Telecomm	1,681		1,681				
108300-900 IT Software & Services	784,624		784,624				
108500 IT Enterprise Infra	220,972		220,972				
108800 IT Infrastructure Pres	20,297		20,297				
109-0 Human Resources	85,879		85,879				
113-0 Treasurer	1,048		1,048				
160-1 Public Works Admin	-		-				
161100 General Svcs Admin	5,793		5,793				
Fund 162-1 Facility Mgmt (Adj)	62,873		62,873				
199100 Energy Maintenance	30,417		30,417				
162000 Facilities Preservation	3,398		3,398				
188-0 Fund Transfers	145,743		145,743				
Total A-87 Costs	1,885,558	-	1,885,558	-	-	-	-
Distribute General Administration							
Total Costs by Function	1,885,558	-	1,885,558	-	-	-	-
Unallowable Costs	-	-	-	-	-	-	-
Total Allocated Costs	\$ 1,885,558	\$ -	\$ 1,885,558	\$ -	\$ -	\$ -	\$ -

Reconciliation to SAP 108-0	
Central Service Cost Centers:	Total
108100 Admin	\$ 485,444
108301 - Telecommunications	(38,484)
108300,400,900 -Svcs	6,090,572
108500 Enterprise Infra	2,520,035
108-8 Tech Svcs Infrastructure	846,234
	<u>9,903,802</u>
Non-Central Service Cost Centers:	
108700 GIS	1,119,695
108-7 GIS Base Mapping	399,130
Total	<u>\$ 11,422,626</u>

County of Washoe, Nevada
 County Wide Cost Allocation Plan
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 Fixed for the Fiscal Year ending June 30, 2013

108100 INFORMATION TECHNOLOGY ADMIN

ALLOCATION OF COSTS:

	<u>Dept Admin</u>		<u>Maint Agreemnts</u>	<u>Total IT Admin</u>
	<u>Salary Costs</u>	<u>%</u>	<u>Allocated Costs</u>	
Allocated Departments:				
101-1 County Manager	\$ -	0.0000%	\$ -	\$ -
101-6 Com Relations		0.0000%	-	-
101-8 Mgmt Svcs		0.0000%	-	-
101-9 Internal Audit		0.0000%	-	-
103-1 Finance Admin		0.0000%	-	-
103-3 Comptroller		0.0000%	-	-
103-5 Budget Div		0.0000%	-	-
103-6 Purchasing		0.0000%	-	-
106-1 DA Criminal		0.0000%	-	-
106700 DA Civil		0.0000%	-	-
108100 IT Admin		0.0000%	-	-
108301 Telecomm	158,190	2.7632%	52,102	52,102
108300-900 IT Software & Services	3,353,587	58.5798%	1,104,556	1,104,556
108500 IT Enterprise Infra	1,422,767	24.8526%	468,610	468,610
108800 IT Infrastructure Pres	-	0.0000%	-	-
109-0 Human Resources		0.0000%	-	-
113-0 Treasurer		0.0000%	-	-
160-1 Public Works Admin		0.0000%	-	-
161100 General Svcs Admin		0.0000%	-	-
Fund 162-1 Facility Mgmt (Adj)		0.0000%	-	-
199100 Energy Maintenance		0.0000%	-	-
162000 Facilities Preservation		0.0000%	-	-
188-0 Fund Transfers		0.0000%	-	-
Subtotal, Allocated Departments	4,934,544	86.1956%	1,625,268	- 1,625,268
Operating Departments				
100-0 County Commission	\$ -	0.0000%	\$ -	\$ -
101-3 Grants Division - Co Mgr.		0.0000%	-	-
101-5 Emer Mgmt Administration		0.0000%	-	-
102-0 Assessor		0.0000%	-	-
103-9 Merit Award Program		0.0000%	-	-
104-0 Clerk		0.0000%	-	-
106-2 CARES/SART		0.0000%	-	-
106-3 Family Support Enf		0.0000%	-	-
106-5 DA Grants		0.0000%	-	-
106710 DA CPS Integration		0.0000%	-	-
106-9 Drug Forfeitures		0.0000%	-	-
108700 GIS	710,545	12.4117%	234,030	234,030
108-7 GIS Base Mapping	79,728	1.3927%	26,260	26,260
111-0 Recorder		0.0000%	-	-
112-0 Elections		0.0000%	-	-
116-0 Community Development		0.0000%	-	-
120-1 District Courts Admin		0.0000%	-	-
120-2 Courts Gen Jurisdiction		0.0000%	-	-
120-3 Family Court		0.0000%	-	-
120-4 Pre-Trial		0.0000%	-	-
120-5 Specialty Courts Division		0.0000%	-	-
123-0 Law Library		0.0000%	-	-
124-0 Public Defender		0.0000%	-	-
125-1 Incline Justice Court		0.0000%	-	-
125-3 Reno Justice Court		0.0000%	-	-
125-4 Sparks Justice Court		0.0000%	-	-
125-7 Wadsworth Justice Court		0.0000%	-	-
126-0 Incline Constable		0.0000%	-	-
127-0 Juvenile Services		0.0000%	-	-
128-0 Alternative Public Defender		0.0000%	-	-
129-0 Conflict Counsel		0.0000%	-	-
130-0 Library		0.0000%	-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

108100 INFORMATION TECHNOLOGY ADMIN

ALLOCATION OF COSTS:	Dept Admin		Maint Agreemnts	Total IT Admin
	Salary Costs	%	Allocated Costs	
140-1 Parks Administration	0.0000%	\$	-	\$ -
140-2 Parks Planning & Develop	0.0000%		-	-
140-15 Regional Parks	0.0000%		-	-
140-3 Recreation	0.0000%		-	-
140-9 Parks Infrastructure Preserv	0.0000%		-	-
150-0 Sheriff	0.0000%		-	-
153-0 Coroner	0.0000%		-	-
154-0 Alternative Sentencing	0.0000%		-	-
157100 Public Guardian	0.0000%		-	-
159100 Public Administrator	0.0000%		-	-
160200 Public Works Projects	0.0000%		-	-
163100 County Engineer	0.0000%		-	-
165100 Roads	0.0000%		-	-
179100 Social Services Admin	0.0000%		-	-
179120 County Child Welfare	0.0000%		-	-
179200 General Assistance	0.0000%		-	-
179250 Adult Comm Assis Center	0.0000%		-	-
179300 Medical Assit Indigent	0.0000%		-	-
179-2 Homeless Shelter	0.0000%		-	-
180-0 Intergovernmental	0.0000%		-	-
181-00 Community Support	0.0000%		-	-
182-0 Accrued Benefits	0.0000%		-	-
183-0 Administrative Enforcement	0.0000%		-	-
184-0 Regional Water Planning	0.0000%		-	-
187-0 Fire Suppression	0.0000%		-	-
189-0 Contingency	0.0000%		-	-
199-0 Undesig Rev - Excluding Energy	0.0000%		-	-
202-0 Public Health Administration	0.0000%		-	-
203-0 Stabilization Fund	0.0000%		-	-
204-0 Library Expansion	0.0000%		-	-
205-0 Animal Services	0.0000%		-	-
208-0 Enhanced 911	0.0000%		-	-
209-0 Regional Safety Training Center	0.0000%		-	-
210-0 Regional Communication Center	0.0000%		-	-
211-0 Truckee River Flood Mgmt	0.0000%		-	-
221-0 Direct Assist/Med Indigent	0.0000%		-	-
225-0 Senior Center	0.0000%		-	-
228-0 Child Protective Services	0.0000%		-	-
266-0 Truckee Remediation District	0.0000%		-	-
270-2 Other Restricted Funds-Baseball	0.0000%		-	-
270-3 Other Restricted Funds-Coop Ext	0.0000%		-	-
270-6 Other Restricted Funds - May	0.0000%		-	-
270-7 Other Rest Funds-Admin Assess	0.0000%		-	-
280-0 TMFPD General Fund	0.0000%		-	-
281-0 SFPD General Fund	0.0000%		-	-
283-0 SFPD Emergency Fund	0.0000%		-	-
285-0 SFPD 474 Retiree Insurance	0.0000%		-	-
286-0 TMFPD Emergency Fund	0.0000%		-	-
287-0 TMFPD Stabilization	0.0000%		-	-
288-0 TMFPD Pre-Fund Retiree Hlth	0.0000%		-	-
295-0 Prefunded Ret Health Ben	0.0000%		-	-
301-0 Debt Service	0.0000%		-	-
340-0 SAD Debt Service	0.0000%		-	-
386-0 TMFPD Debt Service	0.0000%		-	-
402-0 Public Works Construction Fund	0.0000%		-	-
404-0 Parks Construction Fund	0.0000%		-	-
450-0 Stormwater Impact Fee Fund	0.0000%		-	-
480-0 TMFPD Const	0.0000%		-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

108100 INFORMATION TECHNOLOGY ADMIN

ALLOCATION OF COSTS:

	<u>Dept Admin</u>	<u>Maint Agreemnts</u>	<u>Total IT Admin</u>
	<u>Salary Costs</u>	<u>%</u>	<u>Allocated Costs</u>
489-0 Capital Facilities Fund	0.0000%	\$ -	\$ -
494-0 Infrastructure Fund	0.0000%	-	-
520 Golf Course	0.0000%	-	-
560 Building and Safety Fund	0.0000%	-	-
566-0 Water Resources	0.0000%	-	-
568-0 So.Truckee Meadows GID	0.0000%	-	-
618-0 Health Benefits	0.0000%	-	-
619-0 Risk Management	0.0000%	-	-
669-0 Equipment Services	0.0000%	-	-
682-0 TMFPD Worker's Comp	0.0000%	-	-
712-0 Nevada Works	0.0000%	-	-
713-0 RTC	0.0000%	-	-
714-0 WC School Dist Debt	0.0000%	-	-
715-0 Library Investment	0.0000%	-	-
716-0 TWRQSA Joint Venture	0.0000%	-	-
721-0 Public Guard Trust	0.0000%	-	-
722-0 Social Service Trust	0.0000%	-	-
730-0 Fish and Game	0.0000%	-	-
732-0 Range Improvement District	0.0000%	-	-
738-0 Court Trust Fund	0.0000%	-	-
739-0 Sheriff Trust & Agency Fund	0.0000%	-	-
740-0 Railroad Grd Sep Pro	0.0000%	-	-
742-0 Southwest Point/Arrowhead	0.0000%	-	-
750-0 OPEB Trust Fund	0.0000%	-	-
752-0 Agency Tax Settlement	0.0000%	-	-
753-0 Deferred Com Division	0.0000%	-	-
754-0 Tahoe Regional Planning	0.0000%	-	-
756-0 Tank Farm	0.0000%	-	-
760-0 Project Restart	0.0000%	-	-
766-0 Western Reg Wtr Comm	0.0000%	-	-
990055 May Building Trust	0.0000%	-	-
990221 Verdi Tv Admin	0.0000%	-	-
992010 Senior Services Fund	0.0000%	-	-
994000 TRPA Permits	0.0000%	-	-
994002 AT&T Cell Tower	0.0000%	-	-
994003 Ubiquitel Cell Tower	0.0000%	-	-
998000 Financial Assurances	0.0000%	-	-
Other	0.0000%	-	-
Total Allocations to Operating Depts:	790,273	13.8044%	260,290
Total Costs Allocated	\$ 5,724,817	100.0000%	\$ 1,885,558

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2011
Fixed for the Fiscal Year ending June 30, 2013

108301 TELECOMMUNICATIONS

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

Washoe County Telecommunications Unit within Information Technology Department provides telephone services to all County Departments. The unit has one Cost Center 108301 which provides for staffing and operating costs (e.g. new phone units, central switch maintenance, etc). Departments are direct billed for the some of the activity in Cost Center 108301, including line charges, tolls, cellular charges, and other third party billings. Not all costs for budget 108301 are recovered through these direct billings. The Plan allocates the staffing and maintenance costs related to telephones based on the number of lines at each Department in FY 2011.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

108301 TELECOMMUNICATIONS

COSTS TO BE ALLOCATED
 Item of Cost

Item of Cost	Total, all Services		Telecomm Services		Direct Services	
		General Admin				
Department Expenditures						
Salaries	\$ 158,190	\$ -	\$ 158,190	\$ -	\$ -	\$ -
Salary %	100.0000%	0.0000%	100.0000%			
Benefits	69,026	-	69,026	-	-	-
	<hr/>		<hr/>			
Services & Supplies	(265,700)	-	(265,700)	-	-	-
Professional Svcs & Legal	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Departmental Expenditures Total	<hr/>		<hr/>			
	(38,484)	-	(38,484)	-	-	-
A-87 Adjustments:						
Allocated Mgr. to Reimb Tel - 108500	7,205	-	7,205	-	-	-
Less: Capital Outlay	-	-	-	-	-	-
Add Depreciation, Equipment	-	-	-	-	-	-
A-87 Allowable Costs	<hr/>		<hr/>			
	(31,279)	-	(31,279)	-	-	-
Allocated Costs:						
101-1 County Manager	643	-	643	-	-	-
101-6 Com Relations	698	-	698	-	-	-
101-8 Mgmt Svcs	79	-	79	-	-	-
101-9 Internal Audit	-	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-	-
103-3 Comptroller	305	-	305	-	-	-
103-5 Budget Div	-	-	-	-	-	-
103-6 Purchasing	309	-	309	-	-	-
106-1 DA Criminal	-	-	-	-	-	-
106700 DA Civil	-	-	-	-	-	-
108100 IT Admin	52,102	-	52,102	-	-	-
108301 Telecomm	1,168	-	1,168	-	-	-
108300-900 IT Software & Services	-	-	-	-	-	-
108500 IT Enterprise Infra	-	-	-	-	-	-
108800 IT Infrastructure Pres	29,402	-	29,402	-	-	-
109-0 Human Resources	-	-	-	-	-	-
113-0 Treasurer	-	-	-	-	-	-
160-1 Public Works Admin	-	-	-	-	-	-
161100 General Svcs Admin	-	-	-	-	-	-
Fund 162-1 Facility Mgmt (Adj)	2,290	-	2,290	-	-	-
199100 Energy Maintenance	-	-	-	-	-	-
162000 Facilities Preservation	-	-	-	-	-	-
188-0 Fund Transfers	-	-	-	-	-	-
Total A-87 Costs	<hr/>		<hr/>			
	55,717	-	55,717	-	-	-
Distribute General Administration						
Total Costs by Function	<hr/>		<hr/>			
	55,717	-	55,717	-	-	-
Total Allocated Costs	<hr/>		<hr/>			
	\$ 55,717	\$ -	\$ 55,717	\$ -	\$ -	\$ -

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

ALLOCATION OF COSTS:	Telecomm Services		108301 TELECOMMUNICATIONS	
	Number of Lines	%	Allocated Costs	Total Alloc Costs
Allocated Departments:				
101-1 County Manager	23	0.5879%	\$ 328	\$ 328
101-6 Com Relations	9	0.2301%	128	128
101-8 Mgmt Svcs	8	0.2045%	114	114
101-9 Internal Audit	1	0.0256%	14	14
103-1 Finance Admin	1	0.0256%	14	14
103-3 Comptroller	33	0.8436%	470	470
103-5 Budget Div	8	0.2045%	114	114
103-6 Purchasing	11	0.2812%	157	157
106-1 DA Criminal	223	5.7004%	3,176	3,176
106700 DA Civil	42	1.0736%	598	598
108100 IT Admin	118	3.0164%	1,681	1,681
108301 Telecomm	82	2.0961%	1,168	1,168
108300-900 IT Software & Services	-	0.0000%	-	-
108500 IT Enterprise Infra	-	0.0000%	-	-
108800 IT Infrastructure Pres	-	0.0000%	-	-
109-0 Human Resources	26	0.6646%	370	370
113-0 Treasurer	35	0.8947%	499	499
160-1 Public Works Admin	5	0.1278%	71	71
161100 General Svcs Admin	9	0.2301%	128	128
Fund 162-1 Facility Mgmt (Adj)	98	2.5051%	1,396	1,396
199100 Energy Maintenance	-	0.0000%	-	-
162000 Facilities Preservation	-	0.0000%	-	-
188-0 Fund Transfers	-	0.0000%	-	-
Subtotal, Allocated Departments	732	18.7118%	10,426	10,426
Operating Departments				
100-0 County Commission	15	0.3834%	\$ 214	\$ 214
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-
101-5 Emer Mgmt Administration	84	2.1472%	1,196	1,196
102-0 Assessor	88	2.2495%	1,253	1,253
103-9 Merit Award Program	-	0.0000%	-	-
104-0 Clerk	35	0.8947%	499	499
106-2 CARES/SART	-	0.0000%	-	-
106-3 Family Support Enf	93	2.3773%	1,325	1,325
106-5 DA Grants	-	0.0000%	-	-
106710 DA CPS Integration	-	0.0000%	-	-
106-9 Drug Forfeitures	1	0.0256%	14	14
108700 GIS	-	0.0000%	-	-
108-7 GIS Base Mapping	-	0.0000%	-	-
111-0 Recorder	41	1.0481%	584	584
112-0 Elections	60	1.5337%	855	855
116-0 Community Development	31	0.7924%	442	442
120-1 District Courts Admin	108	2.7607%	1,538	1,538
120-2 Courts Gen Jurisdiction	94	2.4029%	1,339	1,339
120-3 Family Court	125	3.1953%	1,780	1,780
120-4 Pre-Trial	39	0.9969%	555	555
120-5 Specialty Courts Division	1	0.0256%	14	14
123-0 Law Library	13	0.3323%	185	185
124-0 Public Defender	87	2.2239%	1,239	1,239
125-1 Incline Justice Court	-	0.0000%	-	-
125-3 Reno Justice Court	82	2.0961%	1,168	1,168
125-4 Sparks Justice Court	37	0.9458%	527	527
125-7 Wadsworth Justice Court	-	0.0000%	-	-
126-0 Incline Constable	-	0.0000%	-	-
127-0 Juvenile Services	138	3.5276%	1,965	1,965
128-0 Alternative Public Defender	27	0.6902%	385	385
129-0 Conflict Counsel	-	0.0000%	-	-
130-0 Library	93	2.3773%	1,325	1,325

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

108301 TELECOMMUNICATIONS

ALLOCATION OF COSTS:	Telecomm Services		Total Alloc Costs	
	Number of Lines	%	Allocated Costs	Costs
140-1 Parks Administration	1	0.0256%	\$ 14	\$ 14
140-2 Parks Planning & Develop	-	0.0000%	-	-
140-15 Regional Parks	-	0.0000%	-	-
140-3 Recreation	-	0.0000%	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-
150-0 Sheriff	690	17.6380%	9,827	9,827
153-0 Coroner	-	0.0000%	-	-
154-0 Alternative Sentencing	19	0.4857%	271	271
157100 Public Guardian	22	0.5624%	313	313
159100 Public Administrator	16	0.4090%	228	228
160200 Public Works Projects	5	0.1278%	71	71
163100 County Engineer	23	0.5879%	328	328
165100 Roads	21	0.5368%	299	299
179100 Social Services Admin	18	0.4601%	256	256
179120 County Child Welfare	-	0.0000%	-	-
179200 General Assistance	12	0.3067%	171	171
179250 Adult Comm Assis Center	-	0.0000%	-	-
179300 Medical Assit Indigent	33	0.8436%	470	470
179-2 Homeless Shelter	-	0.0000%	-	-
180-0 Intergovernmental	-	0.0000%	-	-
181-00 Community Support	-	0.0000%	-	-
182-0 Accrued Benefits	-	0.0000%	-	-
183-0 Administrative Enforcement	-	0.0000%	-	-
184-0 Regional Water Planning	-	0.0000%	-	-
187-0 Fire Suppression	-	0.0000%	-	-
189-0 Contingency	-	0.0000%	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-
202-0 Public Health Administration	270	6.9018%	3,845	3,845
203-0 Stabilization Fund	-	0.0000%	-	-
204-0 Library Expansion	-	0.0000%	-	-
205-0 Animal Services	39	0.9969%	555	555
208-0 Enhanced 911	-	0.0000%	-	-
209-0 Regional Safety Training Center	83	2.1217%	1,182	1,182
210-0 Regional Communication Center	21	0.5368%	299	299
211-0 Truckee River Flood Mgmt	22	0.5624%	313	313
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-
225-0 Senior Center	55	1.4059%	783	783
228-0 Child Protective Services	335	8.5634%	4,771	4,771
266-0 Truckee Remediation District	-	0.0000%	-	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	-
270-6 Other Restricted Funds - May	-	0.0000%	-	-
270-7 Other Rest Funds_Admin Assess	-	0.0000%	-	-
280-0 TMFPD General Fund	17	0.4346%	242	242
281-0 SFPD General Fund	3	0.0767%	43	43
283-0 SFPD Emergency Fund	-	0.0000%	-	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-
286-0 TMFPD Emergency Fund	-	0.0000%	-	-
287-0 TMFPD Stabilization	-	0.0000%	-	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-	-
301-0 Debt Service	-	0.0000%	-	-
340-0 SAD Debt Service	-	0.0000%	-	-
386-0 TMFPD Debt Service	-	0.0000%	-	-
402-0 Public Works Construction Fund	3	0.0767%	43	43
404-0 Parks Construction Fund	-	0.0000%	-	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-
480-0 TMFPD Const	-	0.0000%	-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
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 Fixed for the Fiscal Year ending June 30, 2013

108301 TELECOMMUNICATIONS

ALLOCATION OF COSTS:	Telecomm Services		Allocated Costs	Total Alloc Costs
	Number of Lines	%		
489-0 Capital Facilities Fund	-	0.0000%	\$ -	-
494-0 Infrastructure Fund	-	0.0000%	-	-
520 Golf Course	-	0.0000%	-	-
560 Building and Safety Fund	32	0.8180%	456	456
566-0 Water Resources	111	2.8374%	1,581	1,581
568-0 So.Truckee Meadows GID	-	0.0000%	-	-
618-0 Health Benefits	3	0.0767%	43	43
619-0 Risk Management	7	0.1789%	100	100
669-0 Equipment Services	27	0.6902%	385	385
682-0 TMLPD Worker's Comp	-	0.0000%	-	-
712-0 Nevada Works	-	0.0000%	-	-
713-0 RTC	-	0.0000%	-	-
714-0 WC School Dist Debt	-	0.0000%	-	-
715-0 Library Investment	-	0.0000%	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-
721-0 Public Guard Trust	-	0.0000%	-	-
722-0 Social Service Trust	-	0.0000%	-	-
730-0 Fish and Game	-	0.0000%	-	-
732-0 Range Improvement District	-	0.0000%	-	-
738-0 Court Trust Fund	-	0.0000%	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-
750-0 OPEB Trust Fund	-	0.0000%	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-
753-0 Deferred Com Division	-	0.0000%	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-
756-0 Tank Farm	-	0.0000%	-	-
760-0 Project Restart	-	0.0000%	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-
990055 May Building Trust	-	0.0000%	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-
992010 Senior Services Fund	-	0.0000%	-	-
994000 TRPA Permits	-	0.0000%	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-
998000 Financial Assurances	-	0.0000%	-	-
Other	-	0.0000%	-	-
Total Allocations to Operating Depts:	3,180	81.2882%	45,291	45,291
Total Costs Allocated	3,912	100.0000%	\$ 55,717	\$ 55,717

County of Washoe, Nevada
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108300, 108400, 108900 IT SYSTEM SUPPORT & SERVICES

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Communications and Security Division of the Department of Information Technology supports all security and support for the 800 MHz system for the County. The staff and associated cost for this Division are allocated based upon the personal user identification numbers for the County active in FY2011.

The Software Solutions and Support Division of the Department of Information Technology provides server support and communication network connectivity for all County Departments. Servers now support global, County-wide business processes with domain name services, web interfacing, e-mail hosting, and other network related activities. Costs of these county-wide shared network facilities, plus direct network-related costs, are allocated to Departments based on the number of personal user identification numbers active in FY 2011. Staff and associated costs are also allocated based upon the number of personal IDs. Maintenance Agreements for specific software that is utilized solely by one Department are directly allocated to that Department. Other Maintenance Agreements that support the countywide system are allocated based upon the personal User ID numbers for each Cost Center/Department as appropriate. IT Staff directly support the Sheriff's Office from Cost Centers 108300, 108400, 108500, and 108900. These staff's salary and benefits are direct charged to the Sheriff's Office.

The WINnet Unit of the Information Technology Department is responsible for maintaining and updating the SAP Financial and Human Resources system for the County. The Unit supports SAP operation for all County Departments. Costs are allocated based on the IT User IDs in each Department in FY 2011.

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108300, 108400, 108900 IT SYSTEM SUPPORT & SERVICES

COSTS TO BE ALLOCATED Item of Cost	Total, all Services	Subtotal for Allocation by User ID	108300 Comm & Security)	108400 Software & Svcs	108900 Cust & Enterprise Solutions	Direct Costs/Maint Agree
Department Expenditures						
Salaries	\$ 3,353,587		\$ 591,146	\$ 1,112,319	\$ 1,650,121	\$ -
Salary %	100.0000%		17.6273%	33.1680%	49.2047%	0.0000%
Benefits	1,280,062		240,062	401,296	638,704	-
	4,633,649		831,208	1,513,615	2,288,826	-
Services & Supplies	382,936		327,736	10,395	44,805	-
Consulting Serv	-		-	-	-	-
Professional Svcs	23,506		1,894	-	21,612	-
Non-Specific Maintenance Agreements	1,049,525		26,746	692,787	329,992	-
Direct Maintenance Agreements	-		-	-	-	-
Non-Capital Equipment	956		-	210	746	-
Departmental Expenditures Total	6,090,572		1,187,585	2,217,007	2,685,981	-
A-87 Adjustments:						
Direct Staff to Sheriff's Office	-		(88,048)	(106,019)	(269,761)	463,829
Reimbursements	(39,447)		(33,179)	(6,268)	-	-
Adjustment for Direct Maint Agree	-		(2,882)	(692,787)	-	695,669
Direct Staff to Sheriff's Off from 108500	97,933		-	-	-	97,933
Less: Payment for Equip Replacement	(1,683)		(1,683)	-	-	-
A-87 Allowable Costs	6,147,375		1,061,792	1,411,932	2,416,220	1,257,431
Allocated Costs:						
101-1 County Manager	13,616		2,400	4,516	6,700	
101-6 Com Relations	14,799		2,609	4,909	7,282	
101-8 Mgmt Svcs	1,679		296	557	826	
101-9 Internal Audit	-		-	-	-	
103-1 Finance Admin	-		-	-	-	
103-3 Comptroller	6,455		1,138	2,141	3,176	
103-5 Budget Div	-		-	-	-	
103-6 Purchasing	6,241		1,100	2,070	3,071	
106-1 DA Criminal	-		-	-	-	
106700 DA Civil	-		-	-	-	
108100 IT Admin	1,104,556		194,703	366,360	543,493	
108301 Telecomm	-		-	-	-	
108300-900 IT Software & Services	-		-	-	-	
108500 IT Enterprise Infra	-		-	-	-	
108800 IT Infrastructure Pres	-		-	-	-	
109-0 Human Resources	-		-	-	-	
113-0 Treasurer	-		-	-	-	
160-1 Public Works Admin	-		-	-	-	
161100 General Svcs Admin	4,311		760	1,430	2,121	
Fund 162-1 Facility Mgmt (Adj)	1,708,503		301,163	566,677	840,664	
199100 Energy Maintenance	92,827		16,363	30,789	45,675	
162000 Facilities Preservation	3,828		675	1,270	1,884	
188-0 Fund Transfers	183,117		32,279	60,736	90,102	
Total A-87 Costs	9,287,308		1,615,277	2,453,387	3,961,213	1,257,431
Subtotal for User ID Allocation	-	8,029,877	(1,615,277)	(2,453,387)	(3,961,213)	-
Total Costs by Function	9,287,308	8,029,877	-	-	-	1,257,431
Unallowable Costs	-	-	-	-	-	-
Total Allocated Costs	\$ 9,287,308	\$ 8,029,877	\$ -	\$ -	\$ -	\$ 1,257,431

County of Washoe, Nevada
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108300, 108400, 108900 IT SYSTEM SUPPORT & SERVICES

ALLOCATION OF COSTS:	108300, 108400, 108900 IT SYSTEM SUPPORT & SERVICES			Direct Maint	IT System
	User IDs	%	Allocated Costs	Agreements	Support
					Total Allocated
Allocated Departments:					
101-1 County Manager	49	1.2898%	\$ 103,569	-	\$ 103,569
101-6 Com Relations	-	0.0000%	-	1,206	1,206
101-8 Mgmt Svcs	-	0.0000%	-	-	-
101-9 Internal Audit	-	0.0000%	-	-	-
103-1 Finance Admin	8	0.2106%	16,911	-	16,911
103-3 Comptroller	32	0.8423%	67,636	-	67,636
103-5 Budget Div	-	0.0000%	-	-	-
103-6 Purchasing	8	0.2106%	16,911	-	16,911
106-1 DA Criminal	203	5.3435%	429,076	-	429,076
106700 DA Civil	-	0.0000%	-	-	-
108100 IT Admin	371	9.7657%	784,174	450	784,624
108301 Telecomm	-	0.0000%	-	-	-
108300-900 IT Software & Services	-	0.0000%	-	-	-
108500 IT Enterprise Infra	-	0.0000%	-	-	-
108800 IT Infrastructure Pres	-	0.0000%	-	-	-
109-1 Human Resources	28	0.7370%	59,180	-	59,180
113-0 Treasurer	43	1.1319%	90,890	226,079	316,969
160-1 Public Works Admin	187	4.9223%	395,255	-	395,255
161100 General Svcs Admin	-	0.0000%	-	1,697	1,697
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-	-	-
199100 Energy Maintenance	-	0.0000%	-	-	-
162000 Facilities Preservation	-	0.0000%	-	-	-
188-0 Fund Transfers	-	0.0000%	-	-	-
Subtotal, Allocated Departments	929	24.4537%	\$ 1,963,602	229,432	- \$ 2,193,034
Operating Departments					
100-0 County Commission	5	0.1316%	\$ 10,567	-	\$ 10,567
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	-
101-5 Emer Mgmt Administration	50	1.3161%	105,681	-	105,681
102-0 Assessor	77	2.0268%	162,750	26,300	189,050
103-9 Merit Award Program	-	0.0000%	-	-	-
104-0 Clerk	30	0.7897%	63,412	-	63,412
106-2 CARES/SART	-	0.0000%	-	-	-
106-3 Family Support Enf	-	0.0000%	-	-	-
106-5 DA Grants	-	0.0000%	-	-	-
106710 DA CPS Integration	-	0.0000%	-	-	-
106-9 Drug Forfeitures	-	0.0000%	-	-	-
108700 GIS	-	0.0000%	-	-	-
108-7 GIS Base Mapping	-	0.0000%	-	-	-
111-0 Recorder	40	1.0529%	84,547	98,135	182,682
112-0 Elections	39	1.0266%	82,435	68,026	150,461
116-0 Community Development	45	1.1845%	95,114	-	95,114
120-1 District Courts Admin	-	0.0000%	-	-	-
120-2 Courts Gen Jurisdiction	-	0.0000%	-	-	-
120-3 Family Court	-	0.0000%	-	-	-
120-4 Pre-Trial	-	0.0000%	-	-	-
120-5 Specialty Courts Division	-	0.0000%	-	-	-
123-0 Law Library	6	0.1579%	12,679	-	12,679
124-0 Public Defender	75	1.9742%	158,526	-	158,526
125-1 Incline Justice Court	14	0.3685%	29,590	-	29,590
125-3 Reno Justice Court	77	2.0268%	162,750	-	162,750
125-4 Sparks Justice Court	50	1.3161%	105,681	-	105,681
125-7 Wadsworth Justice Court	4	0.1053%	8,455	-	8,455
126-0 Incline Constable	-	0.0000%	-	-	-
127-0 Juvenile Services	142	3.7378%	300,141	35,000	335,141
128-0 Alternative Public Defender	19	0.5001%	40,157	-	40,157
129-0 Conflict Counsel	-	0.0000%	-	-	-
130-0 Library	193	5.0803%	407,942	47,023	454,965

County of Washoe, Nevada
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108300, 108400, 108900 IT SYSTEM SUPPORT & SERVICES

ALLOCATION OF COSTS:	108300, 108400, 108900 IT SYSTEM SUPPORT & SERVICES			Direct Maint	IT System
	User IDs	%	Allocated Costs	Agreements	Support
					Total Allocated
140-1 Parks Administration	79	2.0795%	\$ 166,981	\$ -	\$ 166,981
140-2 Parks Planning & Develop	-	0.0000%	-	-	-
140-15 Regional Parks	-	0.0000%	-	-	-
140-3 Recreation	-	0.0000%	-	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	-
150-0 Sheriff	960	25.2703%	2,029,177	680,082	2,709,259
153-0 Coroner	27	0.7107%	57,068	-	57,068
154-0 Alternative Sentencing	13	0.3422%	27,478	-	27,478
157100 Public Guardian	22	0.5791%	46,501	-	46,501
159100 Public Administrator	11	0.2895%	23,246	-	23,246
160200 Public Works Projects	-	0.0000%	-	-	-
163100 County Engineer	-	0.0000%	-	550	550
165100 Roads	-	0.0000%	-	-	-
179100 Social Services Admin	300	7.8968%	634,103	-	634,103
179120 County Child Welfare	-	0.0000%	-	-	-
179200 General Assistance	-	0.0000%	-	26,754	26,754
179250 Adult Comm Assis Center	-	0.0000%	-	-	-
179300 Medical Assit Indigent	-	0.0000%	-	-	-
179-2 Homeless Shelter	-	0.0000%	-	-	-
180-0 Intergovernmental	-	0.0000%	-	-	-
181-00 Community Support	-	0.0000%	-	-	-
182-0 Accrued Benefits	-	0.0000%	-	-	-
183-0 Administrative Enforcement	-	0.0000%	-	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	-
187-0 Fire Suppression	-	0.0000%	-	-	-
189-0 Contingency	-	0.0000%	-	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	-
202-0 Public Health Administration	251	6.6070%	530,534	19,317	549,851
203-0 Stabilization Fund	-	0.0000%	-	-	-
204-0 Library Expansion	-	0.0000%	-	-	-
205-0 Animal Services	47	1.2372%	99,346	-	99,346
208-0 Enhanced 911	-	0.0000%	-	-	-
209-0 Regional Safety Training Center	12	0.3159%	25,366	-	25,366
210-0 Regional Communication Center	-	0.0000%	-	-	-
211-0 Truckee River Flood Mgmt	19	0.5001%	40,157	-	40,157
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	-
225-0 Senior Center	57	1.5004%	120,480	10,325	130,805
228-0 Child Protective Services	-	0.0000%	-	16,487	16,487
266-0 Truckee Remediation District	5	0.1316%	10,567	-	10,567
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	-	-
270-6 Other Restricted Funds - May	-	0.0000%	-	-	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	-
280-0 TMFPD General Fund	-	0.0000%	-	-	-
281-0 SFPD General Fund	63	1.6583%	133,159	-	133,159
283-0 SFPD Emergency Fund	-	0.0000%	-	-	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-	-
286-0 TMFPD Emergency Fund	-	0.0000%	-	-	-
287-0 TMFPD Stabilization	-	0.0000%	-	-	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-	-	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-	-	-
301-0 Debt Service	-	0.0000%	-	-	-
340-0 SAD Debt Service	-	0.0000%	-	-	-
386-0 TMFPD Debt Service	-	0.0000%	-	-	-
402-0 Public Works Construction Fund	-	0.0000%	-	-	-
404-0 Parks Construction Fund	-	0.0000%	-	-	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	-
480-0 TMFPD Const	-	0.0000%	-	-	-

County of Washoe, Nevada
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 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

108300, 108400, 108900 IT SYSTEM SUPPORT & SERVICES

ALLOCATION OF COSTS:	108300, 108400, 108900 IT SYSTEM SUPPORT & SERVICES			Direct Maint	IT System
	User IDs	%	Allocated Costs	Agreements	Support
489-0 Capital Facilities Fund	-	0.0000%	\$ -	\$ -	\$ -
494-0 Infrastructure Fund	-	0.0000%	-	-	-
520 Golf Course	-	0.0000%	-	-	-
560 Building and Safety Fund	27	0.7107%	57,068	-	57,068
566-0 Water Resources	105	2.7639%	221,938	-	221,938
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	-
618-0 Health Benefits	-	0.0000%	-	-	-
619-0 Risk Management	6	0.1579%	12,679	-	12,679
669-0 Equipment Services	-	0.0000%	-	-	-
682-0 TMLPD Worker's Comp	-	0.0000%	-	-	-
712-0 Nevada Works	-	0.0000%	-	-	-
713-0 RTC	-	0.0000%	-	-	-
714-0 WC School Dist Debt	-	0.0000%	-	-	-
715-0 Library Investment	-	0.0000%	-	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	-
721-0 Public Guard Trust	-	0.0000%	-	-	-
722-0 Social Service Trust	-	0.0000%	-	-	-
730-0 Fish and Game	-	0.0000%	-	-	-
732-0 Range Improvement District	-	0.0000%	-	-	-
738-0 Court Trust Fund	-	0.0000%	-	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	-
756-0 Tank Farm	-	0.0000%	-	-	-
760-0 Project Restart	-	0.0000%	-	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	-
990055 May Building Trust	-	0.0000%	-	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	-
992010 Senior Services Fund	-	0.0000%	-	-	-
994000 TRPA Permits	-	0.0000%	-	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	-
998000 Financial Assurances	-	0.0000%	-	-	-
Other	-	0.0000%	-	-	-
Total Allocations to Operating Depts:	2,870	75.5463%	6,066,275	1,027,999	7,094,274
Total Costs Allocated	3,799	100.0000%	\$ 8,029,877	\$ 1,257,431	\$ 9,287,308

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2011
Fixed for the Fiscal Year ending June 30, 2013

108500 IT ENTERPRISE INFRASTRUCTURE

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Enterprise Infrastructure Division of the Department of Information Technology provides end user support for personal computers and other equipment used by County Departments. In addition, the Enterprise Infrastructure completes installation of all PC upgrades or replacements funded by budget 108830, plus all new Department-acquired PCs. Costs for desktop support are allocated to Departments based on the number of existing user identification names at each Department, excluding those that are not end user related.

The Records Management Unit of the Department of Information Technology provides records retention and disposal services for County Departments. The unit assists County Departments by ensuring that the County's records are maintained and destroyed in accordance with the requirements of applicable state and federal laws and regulations. Fifty percent of the operating costs of the unit are allocated as the cost of records storage, based on cubic feet of Department records in storage at June 30, 2011. The remaining costs of the unit are allocated based on the cubic feet of records disposed of by the unit for each Department during FY 2011.

The Division of Micrographics is part of the Department of Information Technology. The Division is responsible for the imaging and maintaining historical documentation for all Departments of the County. Cost are allocated based upon current year actual work effort (images made) by Departments for FY2011.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

108500 IT ENTERPRISE INFRASTRUCTURE

COSTS TO BE ALLOCATED Item of Cost	Total, all Services	IT Enterprise Infrastruct	Micrographic Imaging	Records Management	
Department Expenditures					
Salaries	\$ 1,422,767	\$ 1,076,948	\$ 251,275	\$ 94,544	\$ -
Salary %	100.0000%	75.6939%	17.6610%	6.6451%	0.0000%
Benefits	544,110	377,463	113,576	53,071	-
	1,966,877	1,454,411	364,851	147,615	-
Services & Supplies	344,366	260,664	60,819	22,883	-
Consulting Serv	-	-	-	-	-
Professional Svcs	-	-	-	-	-
Non-Specific Maintenance Agreements	208,144	208,144	-	-	-
Direct Maintenance Agreements	-	-	-	-	-
Capital Equipment	648	648	-	-	-
Departmental Expenditures Total	2,520,035	1,923,866	425,670	170,498	-
A-87 Adjustments:					
Delete Capital Equipment	(648)	(648)	-	-	-
Allocated Mgr. to Reimb Tel - 108301	(7,205)	(7,205)	-	-	-
100% Sheriff Staff to 108400	(97,933)	(97,933)	-	-	-
Tele Cost from 108-8 per report	(589)	(589)	-	-	-
Less: Payment for Equip Replacement	-	-	-	-	-
A-87 Allowable Costs	2,413,660	1,817,492	425,670	170,498	-
Allocated Costs:					
101-1 County Manager	5,776	4,372	1,020	384	
101-6 Com Relations	6,279	4,753	1,109	417	
101-8 Mgmt Svcs	712	539	126	47	
101-9 Internal Audit	-	-	-	-	
103-1 Finance Admin	-	-	-	-	
103-3 Comptroller	2,738	2,072	484	182	
103-5 Budget Div	-	-	-	-	
103-6 Purchasing	4,586	3,471	810	305	
106-1 DA Criminal	-	-	-	-	
106700 DA Civil	-	-	-	-	
108100 IT Admin	468,610	354,709	82,761	31,139	
108301 Telecomm	-	-	-	-	
108300-900 IT Software & Services	-	-	-	-	
108500 It Enterprise Infra	7,134	5,400	1,260	474	
108800 IT Infrastructure Pres	-	-	-	-	
109-0 Human Resources	-	-	-	-	
113-0 Treasurer	-	-	-	-	
160-1 Public Works Admin	-	-	-	-	
161100 General Svcs Admin	-	-	-	-	
Fund 162-1 Facility Mgmt (Adj)	-	-	-	-	
199100 Energy Maintenance	-	-	-	-	
162000 Facilities Preservation	-	-	-	-	
188-0 Fund Transfers	85,950	65,059	15,180	5,711	
Total A-87 Costs	2,995,445	2,257,867	528,420	209,158	-
Distribute General Administration	-	-	-	-	-
Total Costs by Function	2,995,445	2,257,867	528,420	209,158	-
Unallowable Costs	-	-	-	-	-
Total Allocated Costs	\$ 2,995,445	\$ 2,257,867	\$ 528,420	\$ 209,158	\$ -

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

108500 IT ENTERPRISE INFRASTRUCTURE

ALLOCATION OF COSTS:

	108500 IT ENTERPRISE INFRASTRUCTURE			Micrographics/Imaging		
	User IDs	%	Allocated Costs	Images Made	%	Allocated Costs
Allocated Departments:						
101-1 County Manager	49	1.2898%	\$ 29,122	15,000	0.2951%	\$ 1,559
101-6 Com Relations	-	0.0000%	-	-	0.0000%	-
101-8 Mgmt Svcs	-	0.0000%	-	-	0.0000%	-
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-
103-1 Finance Admin	8	0.2106%	4,755	-	0.0000%	-
103-3 Comptroller	32	0.8423%	19,018	-	0.0000%	-
103-5 Budget Div	-	0.0000%	-	-	0.0000%	-
103-6 Purchasing	8	0.2106%	4,755	50,559	0.9946%	5,256
106-1 DA Criminal	203	5.3435%	120,649	299,523	5.8925%	31,137
106700 DA Civil	-	0.0000%	-	-	0.0000%	-
108100 IT Admin	371	9.7657%	220,496	-	0.0000%	-
108301 Telecomm	-	0.0000%	-	-	0.0000%	-
108300-900 IT Software & Services	-	0.0000%	-	-	0.0000%	-
108500 IT Enterprise Infra	-	0.0000%	-	-	0.0000%	-
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-
109-0 Human Resources	28	0.7370%	16,640	-	0.0000%	-
113-0 Treasurer	43	1.1319%	25,557	-	0.0000%	-
160-1 Public Works Admin	187	4.9223%	111,139	300	0.0059%	31
161100 General Svcs Admin	-	0.0000%	-	-	0.0000%	-
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-	200	0.0039%	21
199100 Energy Maintenance	-	0.0000%	-	-	0.0000%	-
162000 Facilities Preservation	-	0.0000%	-	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-
Subtotal, Allocated Departments	929	24.4537%	552,131	365,582	7.1920%	38,004
Operating Departments						
100-0 County Commission	5	0.1316%	\$ 2,971	-	0.0000%	\$ -
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-
101-5 Emer Mgmt Administration	50	1.3161%	29,716	-	0.0000%	-
102-0 Assessor	77	2.0268%	45,762	260,077	5.1165%	27,037
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-
104-0 Clerk	30	0.7897%	17,830	279,536	5.4993%	29,059
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-
106-3 Family Support Enf	-	0.0000%	-	-	0.0000%	-
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-
106-9 Drug Forfeitures	-	0.0000%	-	-	0.0000%	-
108700 GIS	-	0.0000%	-	-	0.0000%	-
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-
111-0 Recorder	40	1.0529%	23,773	2,300,116	45.2500%	239,110
112-0 Elections	39	1.0266%	23,179	-	0.0000%	-
116-0 Community Development	45	1.1845%	26,744	-	0.0000%	-
120-1 District Courts Admin	-	0.0000%	-	383,773	7.5499%	39,895
120-2 Courts Gen Jurisdiction	-	0.0000%	-	-	0.0000%	-
120-3 Family Court	-	0.0000%	-	-	0.0000%	-
120-4 Pre-Trial	-	0.0000%	-	-	0.0000%	-
120-5 Specialty Courts Division	-	0.0000%	-	-	0.0000%	-
123-0 Law Library	6	0.1579%	3,565	-	0.0000%	-
124-0 Public Defender	75	1.9742%	44,575	579,551	11.4014%	60,247
125-1 Incline Justice Court	14	0.3685%	8,320	-	0.0000%	-
125-3 Reno Justice Court	77	2.0268%	45,762	202,508	3.9839%	21,052
125-4 Sparks Justice Court	50	1.3161%	29,716	49,177	0.9675%	5,112
125-7 Wadsworth Justice Court	4	0.1053%	2,378	-	0.0000%	-
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-
127-0 Juvenile Services	142	3.7378%	84,395	-	0.0000%	-
128-0 Alternative Public Defender	19	0.5001%	11,292	214,648	4.2227%	22,314
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-
130-0 Library	193	5.0803%	114,706	-	0.0000%	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

108500 IT ENTERPRISE INFRASTRUCTURE

ALLOCATION OF COSTS:

	108500 IT ENTERPRISE INFRASTRUCTURE			Micrographics/Imaging		
	User IDs	%	Allocated Costs	Images Made	%	Allocated Costs
140-1 Parks Administration	79	2.0795%	\$ 46,952	-	0.0000%	\$ -
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-
140-15 Regional Parks	-	0.0000%	-	-	0.0000%	-
140-3 Recreation	-	0.0000%	-	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-
150-0 Sheriff	960	25.2703%	570,573	259,969	5.1143%	27,025
153-0 Coroner	27	0.7107%	16,047	-	0.0000%	-
154-0 Alternative Sentencing	13	0.3422%	7,726	-	0.0000%	-
157100 Public Guardian	22	0.5791%	13,075	-	0.0000%	-
159100 Public Administrator	11	0.2895%	6,537	-	0.0000%	-
160200 Public Works Projects	-	0.0000%	-	-	0.0000%	-
163100 County Engineer	-	0.0000%	-	-	0.0000%	-
165100 Roads	-	0.0000%	-	-	0.0000%	-
179100 Social Services Admin	300	7.8968%	178,299	-	0.0000%	-
179120 County Child Welfare	-	0.0000%	-	-	0.0000%	-
179200 General Assistance	-	0.0000%	-	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-
179300 Medical Assit Indigent	-	0.0000%	-	-	0.0000%	-
179-2 Homeless Shelter	-	0.0000%	-	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-
181-00 Community Support	-	0.0000%	-	-	0.0000%	-
182-0 Accrued Benefits	-	0.0000%	-	-	0.0000%	-
183-0 Administrative Enforcement	-	0.0000%	-	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-
187-0 Fire Suppression	-	0.0000%	-	-	0.0000%	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-
202-0 Public Health Administration	251	6.6070%	149,177	31,877	0.6271%	3,314
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-
205-0 Animal Services	47	1.2372%	27,934	-	0.0000%	-
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-
209-0 Regional Safety Training Center	12	0.3159%	7,133	-	0.0000%	-
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-
211-0 Truckee River Flood Mgmt	19	0.5001%	11,292	-	0.0000%	-
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	0.0000%	-
225-0 Senior Center	57	1.5004%	33,877	81,995	1.6131%	8,524
228-0 Child Protective Services	-	0.0000%	-	-	0.0000%	-
266-0 Truckee Remediation District	5	0.1316%	2,971	-	0.0000%	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	-	0.0000%	-
270-6 Other Restricted Funds - May	-	0.0000%	-	-	0.0000%	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	0.0000%	-
280-0 TMFPD General Fund	-	0.0000%	-	-	0.0000%	-
281-0 SFPD General Fund	63	1.6583%	37,442	-	0.0000%	-
283-0 SFPD Emergency Fund	-	0.0000%	-	-	0.0000%	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-	0.0000%	-
286-0 TMFPD Emergency Fund	-	0.0000%	-	-	0.0000%	-
287-0 TMFPD Stabilization	-	0.0000%	-	-	0.0000%	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-	-	0.0000%	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-	-	0.0000%	-
386-0 TMFPD Debt Service	-	0.0000%	-	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-	-	0.0000%	-
404-0 Parks Construction Fund	-	0.0000%	-	-	0.0000%	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-

County of Washoe, Nevada
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108500 IT ENTERPRISE INFRASTRUCTURE

ALLOCATION OF COSTS:

	108500 IT ENTERPRISE INFRASTRUCTURE			Micrographics/Imaging		
	User IDs	%	Allocated Costs	Images Made	%	Allocated Costs
489-0 Capital Facilities Fund	-	0.0000%	\$ -	-	0.0000%	\$ -
494-0 Infrastructure Fund	-	0.0000%	-	-	0.0000%	-
520 Golf Course	-	0.0000%	-	-	0.0000%	-
560 Building and Safety Fund	27	0.7107%	16,047	69,331	1.3639%	7,207
566-0 Water Resources	105	2.7639%	62,405	-	0.0000%	-
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	-
619-0 Risk Management	6	0.1579%	3,565	5,000	0.0984%	520
669-0 Equipment Services	-	0.0000%	-	-	0.0000%	-
682-0 TMLPD Worker's Comp	-	0.0000%	-	-	0.0000%	-
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-
713-0 RTC	-	0.0000%	-	-	0.0000%	-
714-0 WC School Dist Debt	-	0.0000%	-	-	0.0000%	-
715-0 Library Investment	-	0.0000%	-	-	0.0000%	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	0.0000%	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-
722-0 Social Service Trust	-	0.0000%	-	-	0.0000%	-
730-0 Fish and Game	-	0.0000%	-	-	0.0000%	-
732-0 Range Improvement District	-	0.0000%	-	-	0.0000%	-
738-0 Court Trust Fund	-	0.0000%	-	-	0.0000%	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	0.0000%	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	0.0000%	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	0.0000%	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	0.0000%	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-
760-0 Project Restart	-	0.0000%	-	-	0.0000%	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-
Other	-	0.0000%	-	-	0.0000%	-
Total Allocations to Operating Depts:	2,870	75.5463%	1,705,736	4,717,558	92.8080%	490,416
Total Costs Allocated	3,799	100.0000%	\$ 2,257,867	5,083,140	100.0000%	\$ 528,420

County of Washoe, Nevada
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108500 IT ENTERPRISE INFRASTRUCTURE

ALLOCATION OF COSTS:	Records Management						Total Records	IT Enterprise Infrast	
	Cubic Ft Disposed			Cubic Ft Stored			Mg	Total Allocated	
		%	Allocated Costs		%	Allocated Costs			
Allocated Departments:									
101-1 County Manager	-	0.0000%	\$ -	11	0.0655%	\$ 69	\$ 69	\$	30,750
101-6 Com Relations	-	0.0000%	-	-	0.0000%	-	-	-	-
101-8 Mgmt Svcs	-	0.0000%	-	-	0.0000%	-	-	-	-
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-	-	-	-
103-1 Finance Admin	-	0.0000%	-	-	0.0000%	-	-	-	4,755
103-3 Comptroller	141	1.9873%	2,079	725	4.3155%	4,513	6,592	-	25,610
103-5 Budget Div	-	0.0000%	-	-	0.0000%	-	-	-	-
103-6 Purchasing	-	0.0000%	-	27	0.1607%	168	168	-	10,179
106-1 DA Criminal	1,049	14.7852%	15,462	2,741	16.3152%	17,063	32,525	-	184,311
106700 DA Civil	301	4.2424%	4,437	870	5.1786%	5,416	9,852	-	9,852
108100 IT Admin	23	0.3242%	339	22	0.1310%	137	476	-	220,972
108301 Telecomm	-	0.0000%	-	-	0.0000%	-	-	-	-
108300-900 IT Software & Services	-	0.0000%	-	-	0.0000%	-	-	-	-
108500 IT Enterprise Infra	484	6.8217%	7,134	-	0.0000%	-	7,134	-	7,134
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-	-	-
109-0 Human Resources	29	0.4087%	428	508	3.0238%	3,163	3,590	-	20,230
113-0 Treasurer	45	0.6342%	663	87	0.5179%	542	1,205	-	26,762
160-1 Public Works Admin	-	0.0000%	-	257	1.5298%	1,600	1,600	-	112,770
161100 General Svcs Admin	-	0.0000%	-	87	0.5179%	542	542	-	542
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-	21	0.1250%	131	131	-	152
199100 Energy Maintenance	-	0.0000%	-	-	0.0000%	-	-	-	-
162000 Facilities Preservation	-	0.0000%	-	-	0.0000%	-	-	-	-
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-	-	-
Subtotal, Allocated Departments	2,072	29.2037%	30,541	5,356	31.8809%	33,341	63,881		654,016
Operating Departments									
100-0 County Commission	-	0.0000%	\$ -	-	0.0000%	\$ -	\$ -	\$	2,971
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-	-	-
101-5 Emer Mgmt Administration	-	0.0000%	-	-	0.0000%	-	-	-	29,716
102-0 Assessor	51	0.7188%	752	85	0.5060%	529	1,281	-	74,080
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-	-	-	-
104-0 Clerk	44	0.6202%	649	8	0.0476%	50	699	-	47,588
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-	-	-
106-3 Family Support Enf	-	0.0000%	-	-	0.0000%	-	-	-	-
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-	-	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-	-	-
106-9 Drug Forfeitures	-	0.0000%	-	-	0.0000%	-	-	-	-
108700 GIS	-	0.0000%	-	-	0.0000%	-	-	-	-
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	-	-	-
111-0 Recorder	41	0.5779%	605	15	0.0893%	94	698	-	263,581
112-0 Elections	347	4.8908%	5,115	(87)	-0.5179%	(542)	4,574	-	27,753
116-0 Community Development	8	0.1128%	118	2	0.0119%	13	131	-	26,875
120-1 District Courts Admin	246	3.4672%	3,626	1,866	11.1071%	11,616	15,242	-	55,137
120-2 Courts Gen Jurisdiction	-	0.0000%	-	-	0.0000%	-	-	-	-
120-3 Family Court	-	0.0000%	-	-	0.0000%	-	-	-	-
120-4 Pre-Trial	-	0.0000%	-	-	0.0000%	-	-	-	-
120-5 Specialty Courts Division	-	0.0000%	-	-	0.0000%	-	-	-	-
123-0 Law Library	-	0.0000%	-	-	0.0000%	-	-	-	3,565
124-0 Public Defender	153	2.1564%	2,255	618	3.6786%	3,847	6,102	-	110,924
125-1 Incline Justice Court	-	0.0000%	-	-	0.0000%	-	-	-	8,320
125-3 Reno Justice Court	106	1.4940%	1,563	3,137	18.6726%	19,528	21,090	-	87,904
125-4 Sparks Justice Court	129	1.8182%	1,902	725	4.3155%	4,513	6,415	-	41,243
125-7 Wadsworth Justice Court	-	0.0000%	-	-	0.0000%	-	-	-	2,378
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-	-	-	-
127-0 Juvenile Services	483	6.8076%	7,120	473	2.8155%	2,945	10,064	-	94,459
128-0 Alternative Public Defender	45	0.6342%	663	-	0.0000%	-	663	-	34,269
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-	-	-
130-0 Library	11	0.1550%	162	2	0.0119%	13	175	-	114,881

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

108500 IT ENTERPRISE INFRASTRUCTURE

ALLOCATION OF COSTS:	Records Management			Records Management			Total Records	IT Enterprise Infrast
	Cubic Ft Disposed	%	Allocated Costs	Cubic Ft Stored	%	Allocated Costs	Mg	
140-1 Parks Administration	16	0.2255%	\$ 236	35	0.2083%	\$ 218	\$ 454	\$ 47,406
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-	-
140-15 Regional Parks	-	0.0000%	-	-	0.0000%	-	-	-
140-3 Recreation	-	0.0000%	-	-	0.0000%	-	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-	-
150-0 Sheriff	1,605	22.6216%	23,658	1,055	6.2798%	6,568	30,225	627,823
153-0 Coroner	24	0.3383%	354	66	0.3929%	411	765	16,812
154-0 Alternative Sentencing	-	0.0000%	-	-	0.0000%	-	-	7,726
157100 Public Guardian	127	1.7900%	1,872	112	0.6667%	697	2,569	15,644
159100 Public Administrator	176	2.4806%	2,594	5	0.0298%	31	2,625	9,162
160200 Public Works Projects	-	0.0000%	-	-	0.0000%	-	-	-
163100 County Engineer	-	0.0000%	-	-	0.0000%	-	-	-
165100 Roads	-	0.0000%	-	-	0.0000%	-	-	-
179100 Social Services Admin	1,075	15.1515%	15,846	1,196	7.1190%	7,445	23,291	201,590
179120 County Child Welfare	-	0.0000%	-	-	0.0000%	-	-	-
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-	-
179300 Medical Assit Indigent	-	0.0000%	-	-	0.0000%	-	-	-
179-2 Homeless Shelter	-	0.0000%	-	-	0.0000%	-	-	-
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-	-
181-00 Community Support	-	0.0000%	-	-	0.0000%	-	-	-
182-0 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-	-
183-0 Administrative Enforcement	-	0.0000%	-	-	0.0000%	-	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-	-
187-0 Fire Suppression	-	0.0000%	-	-	0.0000%	-	-	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-	-
202-0 Public Health Administration	303	4.2706%	4,466	955	5.6845%	5,945	10,411	162,902
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	-	-
205-0 Animal Services	-	0.0000%	-	-	0.0000%	-	-	27,934
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-	-	-
209-0 Regional Safety Training Center	-	0.0000%	-	-	0.0000%	-	-	7,133
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-	-	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-	-	0.0000%	-	-	11,292
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	0.0000%	-	-	-
225-0 Senior Center	33	0.4651%	487	687	4.0893%	4,277	4,763	47,164
228-0 Child Protective Services	-	0.0000%	-	-	0.0000%	-	-	-
266-0 Truckee Remediation District	-	0.0000%	-	-	0.0000%	-	-	2,971
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-	-	-
270-03 Other Restricted Funds-Coop Ext	-	0.0000%	-	-	0.0000%	-	-	-
270-6 Other Restricted Funds - May	-	0.0000%	-	-	0.0000%	-	-	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	0.0000%	-	-	-
280-0 TMFPD General Fund	-	0.0000%	-	37	0.2202%	231	231	231
281-0 SFPD General Fund	-	0.0000%	-	-	0.0000%	-	-	37,442
283-0 SFPD Emergency Fund	-	0.0000%	-	-	0.0000%	-	-	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-	0.0000%	-	-	-
286-0 TMFPD Emergency Fund	-	0.0000%	-	-	0.0000%	-	-	-
287-0 TMFPD Stabilization	-	0.0000%	-	-	0.0000%	-	-	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-	-	0.0000%	-	-	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-	-	0.0000%	-	-	-
301-0 Debt Service	-	0.0000%	-	-	0.0000%	-	-	-
340-0 SAD Debt Service	-	0.0000%	-	-	0.0000%	-	-	-
386-0 TMFPD Debt Service	-	0.0000%	-	-	0.0000%	-	-	-
402-0 Public Works Construction Fund	-	0.0000%	-	-	0.0000%	-	-	-
404-0 Parks Construction Fund	-	0.0000%	-	-	0.0000%	-	-	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	0.0000%	-	-	-
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-	-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
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 Fixed for the Fiscal Year ending June 30, 2013

108500 IT ENTERPRISE INFRASTRUCTURE

ALLOCATION OF COSTS:	Records Management			Records Management			Total Records	IT Enterprise Infrast
	Cubic Ft Disposed	%	Allocated Costs	Cubic Ft Stored	%	Allocated Costs	Mg	
489-0 Capital Facilities Fund	-	0.0000%	\$ -	-	0.0000%	\$ -	\$ -	\$ -
494-0 Infrastructure Fund	-	0.0000%	-	-	0.0000%	-	-	-
520 Golf Course	-	0.0000%	-	-	0.0000%	-	-	-
560 Building and Safety Fund	-	0.0000%	-	7	0.0417%	44	44	23,298
566-0 Water Resources	-	0.0000%	-	-	0.0000%	-	-	62,405
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-	-
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	-	-	-
619-0 Risk Management	-	0.0000%	-	445	2.6488%	2,770	2,770	6,855
669-0 Equipment Services	-	0.0000%	-	-	0.0000%	-	-	-
682-0 TMFPD Worker's Comp	-	0.0000%	-	-	0.0000%	-	-	-
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-	-	-
713-0 RTC	-	0.0000%	-	-	0.0000%	-	-	-
714-0 WC School Dist Debt	-	0.0000%	-	-	0.0000%	-	-	-
715-0 Library Investment	-	0.0000%	-	-	0.0000%	-	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	0.0000%	-	-	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-	-	-
722-0 Social Service Trust	-	0.0000%	-	-	0.0000%	-	-	-
730-0 Fish and Game	-	0.0000%	-	-	0.0000%	-	-	-
732-0 Range Improvement District	-	0.0000%	-	-	0.0000%	-	-	-
738-0 Court Trust Fund	-	0.0000%	-	-	0.0000%	-	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	0.0000%	-	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	0.0000%	-	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	0.0000%	-	-	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	0.0000%	-	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-	-	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-	-
760-0 Project Restart	-	0.0000%	-	-	0.0000%	-	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-	-	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-	-
Other	-	0.0000%	-	-	0.0000%	-	-	-
Total Allocations to Operating Depts:	5,023	70.7963%	74,039	11,444	68.1191%	71,238	145,277	2,341,429
Total Costs Allocated	7,095	100.0000%	\$ 104,579	16,800	100.0000%	\$ 104,578	\$ 209,158	\$ 2,995,445

County of Washoe, Nevada
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Based on Actual Costs for the Fiscal Year Ending June 30, 2011
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108-8 IT INFRASTRUCTURE

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

Washoe County has a standing policy of providing regular refreshes and technical enhancements to its technology infrastructure. The costs for this program are included within the Department of Information Technology budget, and support all County Departments regardless of funding. Costs for the Data Network Infrastructure that are not capitalized are allocated based upon number of User IDs for the County. Costs for replacement PCs and upgrades to existing PCs are included in Cost Center 108830. Costs were not capitalized due to the low price obtained by the County, and costs are allocated to the Departments receiving refreshes during FY 2011 based on the number of replaced/refreshed PCs provided to each. In FY11 IT purchase system/enterprise wide equipment that was not capitalize. These costs, based upon a detailed report from the Department are removed from the 108830 expenses and allocated based upon the number of User IDs for the County. Cost Center 108840, Firewall Infrastructure, supports those costs incurred for Firewall upgrades. There were no expenditures for the Firewall Infrastructure in FY2010. Cost Center 108850 cost for Telecommunication are either capitalized and not allocated or the remaining costs are distributed to Telecommunications Cost Center 108301 and allocated within that Cost Center. There were no expenditures for 108810, 108820, 108840, or 108850 in FY11.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

108-8 IT INFRASTRUCTURE

COSTS TO BE ALLOCATED
 Item of Cost

Item of Cost	Total, all Services	108-8 IT INFRASTRUCTURE					
		General Admin	108810 File Serv Upg	108820 Net Infra/108840 Firewall	108830 PC Replacemt	108830 Enterprise-wide Exp	108850 Tele Infra
Department Expenditures							
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salary %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Benefits	-	-	-	-	-	-	-
Services & Supplies	69,998	-	-	-	69,998	-	-
Professional Svcs	14,675	-	-	-	14,675	-	-
Parts & Supplies	-	-	-	-	-	-	-
Software - Non Capital	58,119	-	-	-	58,119	-	-
Equipment Non-Capital	678,835	-	-	-	454,272	206,155	18,408
Equipment - Capital	24,608	-	-	-	24,608	-	-
Departmental Expenditures Total	846,234	-	-	-	621,671	206,155	18,408
A-87 Adjustments:							
Unallowable Capital Equipment	(24,608)	-	-	-	(24,608)	-	-
Reimbursements	(2,318)	-	-	-	(2,318)	-	-
Tele Cost from 108500 per report	589	-	-	-	-	-	589
Tele Cost from CIP funds not capitalized	10,167	-	-	-	-	-	10,167
A-87 Allowable Costs	830,064	-	-	-	594,745	206,155	29,164
Allocated Costs:							
101-1 County Manager	-	-	-	-	-	-	-
101-6 Com Relations	-	-	-	-	-	-	-
101-8 Mgmt Svcs	-	-	-	-	-	-	-
101-9 Internal Audit	-	-	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-	-	-
103-3 Comptroller	1,295	-	-	-	928	322	45
103-5 Budget Div	-	-	-	-	-	-	-
103-6 Purchasing	5,223	-	-	-	3,742	1,297	184
106-1 DA Criminal	-	-	-	-	-	-	-
106700 DA Civil	-	-	-	-	-	-	-
108100 IT Admin	-	-	-	-	-	-	-
108301 Telecomm	-	-	-	-	-	-	-
108300-900 IT Software & Services	-	-	-	-	-	-	-
108500 IT Enterprise Infra	-	-	-	-	-	-	-
108800 IT Infrastructure Pres	-	-	-	-	-	-	-
109-0 Human Resources	-	-	-	-	-	-	-
113-0 Treasurer	263	-	-	-	188	65	9
160-1 Public Works Admin	-	-	-	-	-	-	-
161100 General Svcs Admin	-	-	-	-	-	-	-
Fund 162-1 Facility Mgmt (Adj)	-	-	-	-	-	-	-
199100 Energy Maintenance	-	-	-	-	-	-	-
162000 Facilities Preservation	-	-	-	-	-	-	-
188-0 Fund Transfers	-	-	-	-	-	-	-
Total A-87 Costs	836,845	-	-	-	599,604	207,839	29,402
Distribute General Administration							
Total Costs by Function	836,845	-	-	-	599,604	207,839	29,402
Unallowable Costs	-	-	-	-	-	-	-
Total Allocated Costs	\$ 836,845	\$ -	\$ -	\$ -	\$ 599,604	\$ 207,839	\$ 29,402

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108-8 IT INFRASTRUCTURE

ALLOCATION OF COSTS:

			108830 PC Replacemt		108830 Enterprise-wide		IT Infrastruct		
	108810 File Serv Upg	108820 Net Infra/108840	# of PCs Replaced	Allocated Costs	End User IDs	Allocated Costs	108850 Tele Infra	Total Allocated	
Allocated Departments:									
101-1 County Manager	\$ -	\$ -	-	0.0000%	\$ -	49	1.2898%	\$ 2,681	\$ - \$ 2,681
101-6 Com Relations			-	0.0000%	-	-	0.0000%	-	-
101-8 Mgmt Svcs			-	0.0000%	-	-	0.0000%	-	-
101-9 Internal Audit			-	0.0000%	-	-	0.0000%	-	-
103-1 Finance Admin			-	0.0000%	-	8	0.2106%	438	438
103-3 Comptroller			-	0.0000%	-	32	0.8423%	1,751	1,751
103-5 Budget Div			-	0.0000%	-	-	0.0000%	-	-
103-6 Purchasing			-	0.0000%	-	8	0.2106%	438	438
106-1 DA Criminal			-	0.0000%	-	203	5.3435%	11,106	11,106
106700 DA Civil			-	0.0000%	-	-	0.0000%	-	-
108100 IT Admin			-	0.0000%	-	371	9.7657%	20,297	20,297
108301 Telecomm			-	0.0000%	-	-	0.0000%	-	29,402
108300-900 IT Software & Services			-	0.0000%	-	-	0.0000%	-	-
108500 IT Enterprise Infra			-	0.0000%	-	-	0.0000%	-	-
108800 IT Infrastructure Pres			-	0.0000%	-	-	0.0000%	-	-
109-0 Human Resources			-	0.0000%	-	28	0.7370%	1,532	1,532
113-0 Treasurer			-	0.0000%	-	43	1.1319%	2,353	2,353
160-1 Public Works Admin			-	0.0000%	-	187	4.9223%	10,230	10,230
161100 General Svcs Admin			-	0.0000%	-	-	0.0000%	-	-
Fund 162-1 Facility Mgmt (Adj)			-	0.0000%	-	-	0.0000%	-	-
199100 Energy Maintenance			-	0.0000%	-	-	0.0000%	-	-
162000 Facilities Preservation			-	0.0000%	-	-	0.0000%	-	-
188-0 Fund Transfers			-	0.0000%	-	-	0.0000%	-	-
Subtotal, Allocated Departments	-	-	-	0.0000%	-	929	24.4537%	50,826	29,402 80,228
Operating Departments									
100-0 County Commission	\$ -	\$ -	-	0.0000%	\$ -	5	0.1316%	\$ 274	\$ - \$ 274
101-3 Grants Division - Co Mgr.			-	0.0000%	-	-	0.0000%	-	-
101-5 Emer Mgmt Administration			-	0.0000%	-	50	1.3161%	2,735	2,735
102-0 Assessor			-	0.0000%	-	77	2.0268%	4,212	4,212
103-9 Merit Award Program			-	0.0000%	-	-	0.0000%	-	-
104-0 Clerk			-	0.0000%	-	30	0.7897%	1,641	1,641
106-2 CARES/SART			-	0.0000%	-	-	0.0000%	-	-
106-3 Family Support Enf			-	0.0000%	-	-	0.0000%	-	-
106-5 DA Grants			-	0.0000%	-	-	0.0000%	-	-
106710 DA CPS Integration			-	0.0000%	-	-	0.0000%	-	-
106-9 Drug Forfeitures			-	0.0000%	-	-	0.0000%	-	-
108700 GIS			-	0.0000%	-	-	0.0000%	-	-
108-7 GIS Base Mapping			-	0.0000%	-	-	0.0000%	-	-
111-0 Recorder			-	0.0000%	-	40	1.0529%	2,188	2,188
112-0 Elections			29	7.3980%	44,359	39	1.0266%	2,134	46,493
116-0 Community Development			-	0.0000%	-	45	1.1845%	2,462	2,462
120-1 District Courts Admin			-	0.0000%	-	-	0.0000%	-	-
120-2 Courts Gen Jurisdiction			-	0.0000%	-	-	0.0000%	-	-
120-3 Family Court			-	0.0000%	-	-	0.0000%	-	-
120-4 Pre-Trial			-	0.0000%	-	-	0.0000%	-	-
120-5 Specialty Courts Division			-	0.0000%	-	-	0.0000%	-	-
123-0 Law Library			-	0.0000%	-	6	0.1579%	328	328
124-0 Public Defender			-	0.0000%	-	75	1.9742%	4,103	4,103
125-1 Incline Justice Court			-	0.0000%	-	14	0.3685%	766	766
125-3 Reno Justice Court			-	0.0000%	-	77	2.0268%	4,212	4,212
125-4 Sparks Justice Court			-	0.0000%	-	50	1.3161%	2,735	2,735
125-7 Wadsworth Justice Court			-	0.0000%	-	4	0.1053%	219	219
126-0 Incline Constable			-	0.0000%	-	-	0.0000%	-	-
127-0 Juvenile Services			-	0.0000%	-	142	3.7378%	7,769	7,769
128-0 Alternative Public Defender			-	0.0000%	-	19	0.5001%	1,039	1,039
129-0 Conflict Counsel			-	0.0000%	-	-	0.0000%	-	-
130-0 Library			1	0.2551%	1,531	193	5.0803%	10,559	12,090

County of Washoe, Nevada
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 Fixed for the Fiscal Year ending June 30, 2013

108-8 IT INFRASTRUCTURE

ALLOCATION OF COSTS:

			108830 PC Replacemt		108830 Enterprise-wide		IT Infrastruct			
	108810 File Serv Upg	108820 Net Infra/108840	# of PCs Replaced	Allocated Costs	End User IDs		108850 Tele Infra	Total Allocated		
140-1 Parks Administration	\$ -	\$ -	-	0.0000%	\$ -	79	2.0795%	\$ 4,322	\$ -	\$ 4,322
140-2 Parks Planning & Develop			-	0.0000%	-	-	0.0000%	-	-	-
140-15 Regional Parks			-	0.0000%	-	-	0.0000%	-	-	-
140-3 Recreation			-	0.0000%	-	-	0.0000%	-	-	-
140-9 Parks Infrastructure Preserv			-	0.0000%	-	-	0.0000%	-	-	-
150-0 Sheriff			19	4.8469%	29,061	960	25.2703%	52,521		81,582
153-0 Coroner			-	0.0000%	-	27	0.7107%	1,477		1,477
154-0 Alternative Sentencing			-	0.0000%	-	13	0.3422%	711		711
157100 Public Guardian			-	0.0000%	-	22	0.5791%	1,204		1,204
159100 Public Administrator			-	0.0000%	-	11	0.2895%	602		602
160200 Public Works Projects			-	0.0000%	-	-	0.0000%	-		-
163100 County Engineer			-	0.0000%	-	-	0.0000%	-		-
165100 Roads			-	0.0000%	-	-	0.0000%	-		-
179100 Social Services Admin			315	80.3571%	481,824	300	7.8968%	16,413		498,237
179120 County Child Welfare			-	0.0000%	-	-	0.0000%	-		-
179200 General Assistance			-	0.0000%	-	-	0.0000%	-		-
179250 Adult Comm Assis Center			-	0.0000%	-	-	0.0000%	-		-
179300 Medical Assit Indigent			-	0.0000%	-	-	0.0000%	-		-
179-2 Homeless Shelter			-	0.0000%	-	-	0.0000%	-		-
180-0 Intergovernmental			-	0.0000%	-	-	0.0000%	-		-
181-00 Community Support			-	0.0000%	-	-	0.0000%	-		-
182-0 Accrued Benefits			-	0.0000%	-	-	0.0000%	-		-
183-0 Administrative Enforcement			-	0.0000%	-	-	0.0000%	-		-
184-0 Regional Water Planning			-	0.0000%	-	-	0.0000%	-		-
187-0 Fire Suppression			-	0.0000%	-	-	0.0000%	-		-
189-0 Contingency			-	0.0000%	-	-	0.0000%	-		-
199-0 Undesig Rev - Excluding Energy			-	0.0000%	-	-	0.0000%	-		-
202-0 Public Health Administration			-	0.0000%	-	251	6.6070%	13,732		13,732
203-0 Stabilization Fund			-	0.0000%	-	-	0.0000%	-		-
204-0 Library Expansion			-	0.0000%	-	-	0.0000%	-		-
205-0 Animal Services			28	7.1429%	42,829	47	1.2372%	2,571		45,400
208-0 Enhanced 911			-	0.0000%	-	-	0.0000%	-		-
209-0 Regional Safety Training Center			-	0.0000%	-	12	0.3159%	657		657
210-0 Regional Communication Center			-	0.0000%	-	-	0.0000%	-		-
211-0 Truckee River Flood Mgmt			-	0.0000%	-	19	0.5001%	1,039		1,039
221-0 Direct Assist/Med Indigent			-	0.0000%	-	-	0.0000%	-		-
225-0 Senior Center			-	0.0000%	-	57	1.5004%	3,118		3,118
228-0 Child Protective Services			-	0.0000%	-	-	0.0000%	-		-
266-0 Truckee Remediation District			-	0.0000%	-	5	0.1316%	274		274
270-2 Other Restricted Funding-Baseball			-	0.0000%	-	-	0.0000%	-		-
270-3 Other Restricted Funding-Coop Ext			-	0.0000%	-	-	0.0000%	-		-
270-6 Other Restricted Funding - May			-	0.0000%	-	-	0.0000%	-		-
270-7 Other Rest Funding-Admin Assess			-	0.0000%	-	-	0.0000%	-		-
280-0 TMFPD General Fund			-	0.0000%	-	-	0.0000%	-		-
281-0 SFPD General Fund			-	0.0000%	-	63	1.6583%	3,447		3,447
283-0 SFPD Emergency Fund			-	0.0000%	-	-	0.0000%	-		-
285-0 SFPD 474 Retiree Insurance			-	0.0000%	-	-	0.0000%	-		-
286-0 TMFPD Emergency Fund			-	0.0000%	-	-	0.0000%	-		-
287-0 TMFPD Stabilization			-	0.0000%	-	-	0.0000%	-		-
288-0 TMFPD Pre-Fund Retiree Hlth			-	0.0000%	-	-	0.0000%	-		-
295-0 Prefunded Ret Health Ben			-	0.0000%	-	-	0.0000%	-		-
301-0 Debt Service			-	0.0000%	-	-	0.0000%	-		-
340-0 SAD Debt Service			-	0.0000%	-	-	0.0000%	-		-
386-0 TMFPD Debt Service			-	0.0000%	-	-	0.0000%	-		-
402-0 Public Works Construction Fund			-	0.0000%	-	-	0.0000%	-		-
404-0 Parks Construction Fund			-	0.0000%	-	-	0.0000%	-		-
450-0 Stormwater Impact Fee Fund			-	0.0000%	-	-	0.0000%	-		-
480-0 TMFPD Const			-	0.0000%	-	-	0.0000%	-		-

County of Washoe, Nevada
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 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
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108-8 IT INFRASTRUCTURE

ALLOCATION OF COSTS:

	108810 File Serv Upg	108820 Net Infra/108840	108830 PC Replacemt		108830 Enterprise-wide			IT Infrastruct	
			# of PCs Replaced	Allocated Costs	End User IDs		108850 Tele Infra	Total Allocated	
489-0 Capital Facilities Fund			-	0.0000% \$ -	-	0.0000% \$ -	-	\$ -	-
494-0 Infrastructure Fund			-	0.0000% -	-	0.0000% -	-	-	-
520 Golf Course			-	0.0000% -	-	0.0000% -	-	-	-
560 Building and Safety Fund			-	0.0000% -	27	0.7107% 1,477	1,477	-	1,477
566-0 Water Resources			-	0.0000% -	105	2.7639% 5,744	5,744	-	5,744
568-0 So.Truckee Meadows GID			-	0.0000% -	-	0.0000% -	-	-	-
618-0 Health Benefits			-	0.0000% -	-	0.0000% -	-	-	-
619-0 Risk Management			-	0.0000% -	6	0.1579% 328	328	-	328
669-0 Equipment Services			-	0.0000% -	-	0.0000% -	-	-	-
682-0 TMLPD Worker's Comp			-	0.0000% -	-	0.0000% -	-	-	-
712-0 Nevada Works			-	0.0000% -	-	0.0000% -	-	-	-
713-0 RTC			-	0.0000% -	-	0.0000% -	-	-	-
714-0 WC School Dist Debt			-	0.0000% -	-	0.0000% -	-	-	-
715-0 Library Investment			-	0.0000% -	-	0.0000% -	-	-	-
716-0 TWRQSA Joint Venture			-	0.0000% -	-	0.0000% -	-	-	-
721-0 Public Guard Trust			-	0.0000% -	-	0.0000% -	-	-	-
722-0 Social Service Trust			-	0.0000% -	-	0.0000% -	-	-	-
730-0 Fish and Game			-	0.0000% -	-	0.0000% -	-	-	-
732-0 Range Improvement District			-	0.0000% -	-	0.0000% -	-	-	-
738-0 Court Trust Fund			-	0.0000% -	-	0.0000% -	-	-	-
739-0 Sheriff Trust & Agency Fund			-	0.0000% -	-	0.0000% -	-	-	-
740-0 Railroad Grd Sep Pro			-	0.0000% -	-	0.0000% -	-	-	-
742-0 Southwest Point/Arrowhead			-	0.0000% -	-	0.0000% -	-	-	-
750-0 OPEB Trust Fund			-	0.0000% -	-	0.0000% -	-	-	-
752-0 Agency Tax Settlement			-	0.0000% -	-	0.0000% -	-	-	-
753-0 Deferred Com Division			-	0.0000% -	-	0.0000% -	-	-	-
754-0 Tahoe Regional Planning			-	0.0000% -	-	0.0000% -	-	-	-
756-0 Tank Farm			-	0.0000% -	-	0.0000% -	-	-	-
760-0 Project Restart			-	0.0000% -	-	0.0000% -	-	-	-
766-0 Western Reg Wtr Comm			-	0.0000% -	-	0.0000% -	-	-	-
990055 May Building Trust			-	0.0000% -	-	0.0000% -	-	-	-
990221 Verdi Tv Admin			-	0.0000% -	-	0.0000% -	-	-	-
992010 Senior Services Fund			-	0.0000% -	-	0.0000% -	-	-	-
994000 TRPA Permits			-	0.0000% -	-	0.0000% -	-	-	-
994002 AT&T Cell Tower			-	0.0000% -	-	0.0000% -	-	-	-
994003 Ubiquitel Cell Tower			-	0.0000% -	-	0.0000% -	-	-	-
998000 Financial Assurances			-	0.0000% -	-	0.0000% -	-	-	-
Other			-	0.0000% -	-	0.0000% -	-	-	-
Total Allocations to Operating Depts:	-	-	392	100.0000% 599,604	2,870	75.5463% 157,013	-	-	756,617
Total Costs Allocated	\$ -	\$ -	392	100.0000% \$ 599,604	3,799	100.0000% \$ 207,839	\$ 29,402	\$ 836,845	-

County of Washoe, Nevada
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Fixed for the Fiscal Year ending June 30, 2013

109-0 HUMAN RESOURCES

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Human Resources office is responsible for typical personnel services associated with government operations. Services include establishing job content and grades, maintaining employee records, ensuring compliance with county personnel regulations, processing disciplinary actions, supporting Department recruitment efforts, and other related services. These services are necessary and beneficial to the operations of all County Departments, including those federally financed. Costs are allocated based on the Full Time Equivalents in each Department in FY 2011 as identified in the County Budget FTE Report. The Human Resource Department provides no services to the District Courts, and a reduced level of service to the Justice Courts which is reflected by applying a factor of .5 to Justice Court FTE total.

The Labor Relations Unit is responsible for negotiating with employee groups to establish terms for compensation, employee benefits, working conditions, paid time off, and other elements of collective bargaining contracts. The policies established are necessary and beneficial to the operations of all County Departments, including those federally financed. Costs for the Labor Relations unit are allocated to Departments based upon Full Time Equivalents as identified in the County Budget FTE Report during FY2011.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

109-0 HUMAN RESOURCES

COSTS TO BE ALLOCATED
 Item of Cost

Item of Cost	Total, all Services	Human Resources		
		General Admin	Resources 109-1	Labor Relation 109-2
Department Expenditures				
Salaries	\$ 1,091,771	\$ -	\$ 1,091,771	\$ -
Salary %	100.0000%	0.0000%	100.0000%	0.0000%
Benefits	381,139	-	380,335	804
	1,472,910	-	1,472,106	804
Services & Supplies	73,691	-	70,377	3,314
Professional Svcs	515,760	-	381,224	134,537
Legal Defense	9,261	-	9,261	-
Other Expense	1,811	-	1,811	-
Equipment	-	-	-	-
Departmental Expenditures Total	2,073,433	-	1,934,778	138,655
A-87 Adjustments:				
Reduction for Reimbursement	(3,279)	-	(3,279)	-
Reduction for Scholar/Restricted Funds	(1,811)	-	(1,811)	-
Legal Defense	(9,261)	-	(9,261)	-
A-87 Allowable Costs	2,059,082	-	1,920,428	138,655
Allocated Costs:				
101-1 County Manager	4,432	-	4,432	-
101-6 Com Relations	4,818	-	4,818	-
101-8 Mgmt Svcs	547	-	547	-
101-9 Internal Audit	-	-	-	-
103-1 Finance Admin	-	-	-	-
103-3 Comptroller	5,582	-	5,582	-
103-5 Budget Div	3,466	-	3,466	-
103-6 Purchasing	3,861	-	3,861	-
106-1 DA Criminal	-	-	-	-
106700 DA Civil	148,076	-	148,076	-
108100 IT Admin	-	-	-	-
108301 Telecomm	370	-	370	-
108300-900 IT Software & Services	59,180	-	59,180	-
108500 IT Enterprise Infra	20,230	-	20,230	-
108800 IT Infrastructure Pres	1,532	-	1,532	-
109-0 Human Resources	-	-	-	-
113-0 Treasurer	352	-	352	-
160-1 Public Works Admin	-	-	-	-
161100 General Svcs Admin	6,075	-	6,075	-
Fund 162-1 Facility Mgmt (Adj)	42,976	-	42,976	-
199100 Energy Maintenance	17,705	-	17,705	-
162000 Facilities Preservation	1,978	-	1,978	-
188-0 Fund Transfers	78,473	-	78,473	-
Total A-87 Costs	2,458,735	-	2,320,081	138,655
Distribute General Administration	-	-	-	-
Total Costs by Function	2,458,736	-	2,320,081	138,655
Total Allocated Costs	\$ 2,458,736	\$ -	\$ 2,320,081	\$ 138,655

Reconciliation to SAP 109-0	
Central Service Cost Centers:	Total
Human Resources	\$ 2,073,433
	-
Subtotal	\$ 2,073,433
Non Central Service Cost Centers:	-
	-
Total	<u>2,073,433</u>

County of Washoe, Nevada
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 Fixed for the Fiscal Year ending June 30, 2013

109-0 HUMAN RESOURCES

ALLOCATION OF COSTS:

Human Resources			
	FTEs	%	Allocated Costs
Allocated Departments:			
101-1 County Manager	17.00	0.6825%	\$ 16,781
101-6 Com Relations	0.00	0.0000%	-
101-8 Mgmt Svcs	0.00	0.0000%	-
101-9 Internal Audit	0.00	0.0000%	-
103-1 Finance Admin	35.00	1.4051%	34,548
103-3 Comptroller	0.00	0.0000%	-
103-5 Budget Div	0.00	0.0000%	-
103-6 Purchasing	0.00	0.0000%	-
106-1 DA Criminal	172.00	6.9053%	169,783
106700 DA Civil	0.00	0.0000%	-
108100 IT Admin	87.00	3.4928%	85,879
108301 Telecomm	0.00	0.0000%	-
108300-900 IT Software & Services	0.00	0.0000%	-
108500 IT Enterprise Infra	0.00	0.0000%	-
108800 IT Infrastructure Pres	0.00	0.0000%	-
109-0 Human Resources	0.00	0.0000%	-
113-0 Treasurer	21.00	0.8431%	20,730
160-1 Public Works Admin	10.65	0.4276%	10,514
161100 General Svcs Admin	6.00	0.2409%	5,923
Fund 162-1 Facility Mgmt (Adj)	34.00	1.3650%	33,562
199100 Energy Maintenance	0.00	0.0000%	-
162000 Facilities Preservation	0.00	0.0000%	-
188-0 Fund Transfers	0.00	0.0000%	-
Subtotal, Allocated Departments	382.65	15.3623%	377,720
Operating Departments			
100-0 County Commission	5.00	0.2007%	\$ 4,935
101-3 Grants Division - Co Mgr.	0.00	0.0000%	-
101-5 Emer Mgmt Administration	3.00	0.1204%	2,960
102-0 Assessor	62.00	2.4891%	61,200
103-9 Merit Award Program	0.00	0.0000%	-
104-0 Clerk	16.24	0.6520%	16,031
106-2 CARES/SART	0.00	0.0000%	-
106-3 Family Support Enf	0.00	0.0000%	-
106-5 DA Grants	0.00	0.0000%	-
106710 DA CPS Integration	0.00	0.0000%	-
106-9 Drug Forfeitures	0.00	0.0000%	-
108700 GIS	0.00	0.0000%	-
108-7 GIS Base Mapping	0.00	0.0000%	-
111-0 Recorder	23.63	0.9487%	23,326
112-0 Elections	6.00	0.2409%	5,923
116-0 Community Development	22.00	0.8832%	21,716
120-1 District Courts Admin	0.00	0.0000%	-
120-2 Courts Gen Jurisdiction	0.00	0.0000%	-
120-3 Family Court	0.00	0.0000%	-
120-4 Pre-Trial	0.00	0.0000%	-
120-5 Specialty Courts Division	0.00	0.0000%	-
123-0 Law Library	5.00	0.2007%	4,935
124-0 Public Defender	57.00	2.2884%	56,266
125-1 Incline Justice Court	1.64	0.0658%	1,618
125-3 Reno Justice Court	24.35	0.9776%	24,037
125-4 Sparks Justice Court	11.21	0.4498%	11,059
125-7 Wadsworth Justice Court	1.40	0.0562%	1,382
126-0 Incline Constable	3.64	0.1461%	3,592
127-0 Juvenile Services	130.85	5.2532%	129,162
128-0 Alternative Public Defender	15.00	0.6022%	14,807
129-0 Conflict Counsel	0.00	0.0000%	-
130-0 Library	112.67	4.5234%	111,218

County of Washoe, Nevada
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109-0 HUMAN RESOURCES

ALLOCATION OF COSTS:

	<u>Human Resources</u>		
	FTEs	%	Allocated Costs
140-1 Parks Administration	52.56	2.1101%	\$ 51,882
140-2 Parks Planning & Develop	0.00	0.0000%	-
140-15 Regional Parks	0.00	0.0000%	-
140-3 Recreation	0.00	0.0000%	-
140-9 Parks Infrastructure Preserv	0.00	0.0000%	-
150-0 Sheriff	729.79	29.2990%	720,382
153-0 Coroner	13.95	0.5601%	13,771
154-0 Alternative Sentencing	7.21	0.2895%	7,118
157100 Public Guardian	16.00	0.6424%	15,795
159100 Public Administrator	10.00	0.4015%	9,872
160200 Public Works Projects	0.00	0.0000%	-
163100 County Engineer	13.00	0.5219%	12,832
165100 Roads	66.00	2.6497%	65,149
179100 Social Services Admin	46.29	1.8584%	45,693
179120 County Child Welfare	0.00	0.0000%	-
179200 General Assistance	0.00	0.0000%	-
179250 Adult Comm Assis Center	0.00	0.0000%	-
179300 Medical Assit Indigent	0.00	0.0000%	-
179-2 Homeless Shelter	0.00	0.0000%	-
180-0 Intergovernmental	0.00	0.0000%	-
181-00 Community Support	0.00	0.0000%	-
182-0 Accrued Benefits	0.00	0.0000%	-
183-0 Administrative Enforcement	0.00	0.0000%	-
184-0 Regional Water Planning	0.00	0.0000%	-
187-0 Fire Suppression	0.00	0.0000%	-
189-0 Contingency	0.00	0.0000%	-
199-0 Undesig Rev - Excluding Energy	0.00	0.0000%	-
202-0 Public Health Administration	165.96	6.6628%	163,821
203-0 Stabilization Fund	0.00	0.0000%	-
204-0 Library Expansion	23.29	0.9350%	22,989
205-0 Animal Services	37.15	1.4915%	36,672
208-0 Enhanced 911	0.00	0.0000%	-
209-0 Regional Safety Training Center	4.75	0.1907%	4,689
210-0 Regional Communication Center	5.00	0.2007%	4,935
211-0 Truckee River Flood Mgmt	13.00	0.5219%	12,832
221-0 Direct Assist/Med Indigent	0.00	0.0000%	-
225-0 Senior Center	31.74	1.2743%	31,332
228-0 Child Protective Services	230.06	9.2362%	227,094
266-0 Truckee Remediation District	7.50	0.3011%	7,403
270-2 Other Restricted Funds-Baseball	0.00	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	0.00	0.0000%	-
270-6 Other Restricted Funds - May	0.00	0.0000%	-
270-7 Other Rest Funds-Admin Assess	0.00	0.0000%	-
280-0 TMFPD General Fund	0.00	0.0000%	-
281-0 SFPD General Fund	0.00	0.0000%	-
283-0 SFPD Emergency Fund	0.00	0.0000%	-
285-0 SFPD 474 Retiree Insurance	0.00	0.0000%	-
286-0 TMFPD Emergency Fund	0.00	0.0000%	-
287-0 TMFPD Stabilization	0.00	0.0000%	-
288-0 TMFPD Pre-Fund Retiree Hlth	0.00	0.0000%	-
295-0 Prefunded Ret Health Ben	0.00	0.0000%	-
301-0 Debt Service	0.00	0.0000%	-
340-0 SAD Debt Service	0.00	0.0000%	-
386-0 TMFPD Debt Service	0.00	0.0000%	-
402-0 Public Works Construction Fund	0.00	0.0000%	-
404-0 Parks Construction Fund	0.00	0.0000%	-
450-0 Stormwater Impact Fee Fund	0.00	0.0000%	-
480-0 TMFPD Const	0.00	0.0000%	-

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109-0 HUMAN RESOURCES

ALLOCATION OF COSTS:

		<u>Human Resources</u>		
	FTEs	%	Allocated Costs	
489-0 Capital Facilities Fund	0.00	0.0000%	\$ -	
494-0 Infrastructure Fund	0.00	0.0000%	-	
520 Golf Course	9.12	0.3661%	9,001	
560 Building and Safety Fund	13.00	0.5219%	12,832	
566-0 Water Resources	86.50	3.4727%	85,385	
568-0 So.Truckee Meadows GID	0.00	0.0000%	-	
618-0 Health Benefits	2.50	0.1004%	2,469	
619-0 Risk Management	0.00	0.0000%	-	
669-0 Equipment Services	23.20	0.9314%	22,901	
682-0 TMLPD Worker's Comp	0.00	0.0000%	-	
712-0 Nevada Works	0.00	0.0000%	-	
713-0 RTC	0.00	0.0000%	-	
714-0 WC School Dist Debt	0.00	0.0000%	-	
715-0 Library Investment	0.00	0.0000%	-	
716-0 TWRQSA Joint Venture	0.00	0.0000%	-	
721-0 Public Guard Trust	0.00	0.0000%	-	
722-0 Social Service Trust	0.00	0.0000%	-	
730-0 Fish and Game	0.00	0.0000%	-	
732-0 Range Improvement District	0.00	0.0000%	-	
738-0 Court Trust Fund	0.00	0.0000%	-	
739-0 Sheriff Trust & Agency Fund	0.00	0.0000%	-	
740-0 Railroad Grd Sep Pro	0.00	0.0000%	-	
742-0 Southwest Point/Arrowhead	0.00	0.0000%	-	
750-0 OPEB Trust Fund	0.00	0.0000%	-	
752-0 Agency Tax Settlement	0.00	0.0000%	-	
753-0 Deferred Com Division	0.00	0.0000%	-	
754-0 Tahoe Regional Planning	0.00	0.0000%	-	
756-0 Tank Farm	0.00	0.0000%	-	
760-0 Project Restart	0.00	0.0000%	-	
766-0 Western Reg Wtr Comm	0.00	0.0000%	-	
990055 May Building Trust	0.00	0.0000%	-	
990221 Verdi Tv Admin	0.00	0.0000%	-	
992010 Senior Services Fund	0.00	0.0000%	-	
994000 TRPA Permits	0.00	0.0000%	-	
994002 AT&T Cell Tower	0.00	0.0000%	-	
994003 Ubiquitel Cell Tower	0.00	0.0000%	-	
998000 Financial Assurances	0.00	0.0000%	-	
Other	0.00	0.0000%	-	
Total Allocations to Operating Depts:	<u>2,108.20</u>	<u>84.6377%</u>	<u>2,081,016</u>	-
Total Costs Allocated	2490.85	100.0000%	\$ 2,458,736	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2011
Fixed for the Fiscal Year ending June 30, 2013

113-0 TREASURER

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Washoe County Treasurer is responsible for signing all County disbursement checks and for banking transactions. The Treasurer's office maintains the County's banking records. Fees for banking services are not paid through an appropriation, but instead are offset per contractual terms against County interest earnings. The fees are presented on monthly banking statements and accumulated for allocation. Banking services support all County Departments, and related costs are allocated based on the number of accounts payable transactions processed for each Department. Other activities of this office include tax collection and tax proceeds distribution, and costs related to these activities are not allowable and are not allocated.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

113-0 TREASURER

COSTS TO BE ALLOCATED
 Item of Cost

Item of Cost	Total, all Services	Reconciliation to SAP 113-0			
		General Admin	Banking Services	Other Services	Direct Charge
Department Expenditures					
Salaries	\$ 1,064,663	\$ -	\$ 40,174	\$ 994,045	\$ 30,444
Salary %	100.0000%	0.0000%	3.7734%	93.3671%	2.8595%
Benefits	431,567	-	9,692	407,933	13,942
	1,496,230	-	49,866	1,401,978	44,386
Services & Supplies	172,501	-	6,509	161,059	4,933
Professional Svcs	37,700	-	-	37,700	-
Banking Charges	6,068	-	6,068	-	-
Equipment	-	-	-	-	-
Misc	-	-	-	-	-
Departmental Expenditures Total	1,712,499	-	62,443	1,600,737	49,319
A-87 Adjustments:					
License and Permit Revenue	(15)	-	-	(15)	-
Add Depreciation, Equipment	-	-	-	-	-
A-87 Allowable Costs	1,712,484	-	62,443	1,600,722	49,319
Allocated Costs:					
101-1 County Manager	4,322	-	163	4,035	124
101-6 Com Relations	4,699	-	177	4,388	134
101-8 Mgmt Svcs	533	-	20	498	15
101-9 Internal Audit	1,697	-	64	1,584	49
103-1 Finance Admin	-	-	-	-	-
103-3 Comptroller	3,273	-	124	3,055	94
103-5 Budget Div	2,938	-	111	2,743	84
103-6 Purchasing	1,168	-	44	1,091	33
106-1 DA Criminal	-	-	-	-	-
106700 DA Civil	27,109	-	1,023	25,311	775
108100 IT Admin	-	-	-	-	-
108301 Telecomm	499	-	19	466	14
108300-900 IT Software & Services	316,969	-	11,961	295,944	9,064
108500 IT Enterprise Infra	26,762	-	1,010	24,987	765
108800 IT Infrastructure Pres	2,353	-	89	2,197	67
109-0 Human Resources	20,730	-	782	19,355	593
113-0 Treasurer	249	-	9	233	7
160-1 Public Works Admin	-	-	-	-	-
161100 General Svcs Admin	16,002	-	604	14,940	458
Fund 162-1 Facility Mgmt (Adj)	266,305	-	10,049	248,641	7,615
199100 Energy Maintenance	17,111	-	646	15,976	489
162000 Facilities Preservation	1,912	-	72	1,785	55
188-0 Fund Transfers	153,221	-	5,782	143,058	4,381
Total A-87 Costs	2,580,335	-	95,192	2,411,009	74,135
Distribute General Administration		-	-	-	-
Total Costs by Function	2,580,335	-	95,192	2,411,009	74,135
Unallowable Costs	(2,411,009)	-	-	(2,411,009)	-
Total Allocated Costs	\$ 169,327	\$ -	\$ 95,192	\$ -	\$ 74,135

Reconciliation to SAP 113-0		Total
Central Service Cost Centers:		
Treasurer's Office	\$	1,712,499
		-
		-
Subtotal	\$	1,712,499
Non Central Service Cost Centers:		-
		-
Total		1,712,499

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

113-0 TREASURER

ALLOCATION OF COSTS:

	Banking Services		Direct Charge	Total Allocated
	FY 11 Accts Pay Trans	%	Allocated Costs	
Allocated Departments:				
101-1 County Manager	66	0.0531%	\$ 51	\$ - \$ 51
101-6 Com Relations	186	0.1496%	142	- 142
101-8 Mgmt Svcs	251	0.2019%	192	- 192
101-9 Internal Audit	4	0.0032%	3	- 3
103-1 Finance Admin	22	0.0177%	17	- 17
103-3 Comptroller	257	0.2067%	197	- 197
103-5 Budget Div	31	0.0249%	24	- 24
103-6 Purchasing	-	0.0000%	-	- -
106-1 DA Criminal	1,422	1.1438%	1,089	- 1,089
106700 DA Civil	286	0.2301%	219	- 219
108100 IT Admin	1,369	1.1012%	1,048	- 1,048
108301 Telecomm	-	0.0000%	-	- -
108300-900 IT Software & Services	-	0.0000%	-	- -
108500 IT Enterprise Infra	-	0.0000%	-	- -
108800 IT Infrastructure Pres	344	0.2767%	263	- 263
109-0 Human Resources	460	0.3700%	352	- 352
113-0 Treasurer	325	0.2614%	249	- 249
160-1 Public Works Admin	116	0.0933%	89	- 89
161100 General Svcs Admin	438	0.3523%	335	- 335
Fund 162-1 Facility Mgmt (Adj)	4,770	3.8369%	3,652	- 3,652
199100 Energy Maintenance	-	0.0000%	-	- -
162000 Facilities Preservation	-	0.0000%	-	- -
188-0 Fund Transfers	-	0.0000%	-	- -
Subtotal, Allocated Departments	10,347	8.3228%	7,922	- 7,922
Operating Departments				
100-0 County Commission	63	0.0507%	\$ 48	\$ - \$ 48
101-3 Grants Division - Co Mgr.	-	0.0000%	-	- -
101-5 Emer Mgmt Administration	1,039	0.8357%	796	- 796
102-0 Assessor	433	0.3483%	332	- 332
103-9 Merit Award Program	-	0.0000%	-	- -
104-0 Clerk	279	0.2244%	214	- 214
106-2 CARES/SART	529	0.4255%	405	- 405
106-3 Family Support Enf	465	0.3740%	356	- 356
106-5 DA Grants	122	0.0981%	93	- 93
106710 DA CPS Integration	-	0.0000%	-	- -
106-9 Drug Forfeitures	68	0.0547%	52	- 52
108700 GIS	-	0.0000%	-	- -
108-7 GIS Base Mapping	8	0.0064%	6	- 6
111-0 Recorder	436	0.3507%	334	- 334
112-0 Elections	1,197	0.9628%	917	- 917
116-0 Community Development	321	0.2582%	246	- 246
120-1 District Courts Admin	406	0.3266%	311	- 311
120-2 Courts Gen Jurisdiction	3,122	2.5113%	2,391	- 2,391
120-3 Family Court	1,196	0.9620%	916	- 916
120-4 Pre-Trial	54	0.0434%	41	- 41
120-5 Specialty Courts Division	313	0.2518%	240	- 240
123-0 Law Library	422	0.3394%	323	- 323
124-0 Public Defender	771	0.6202%	590	- 590
125-1 Incline Justice Court	61	0.0491%	47	- 47
125-3 Reno Justice Court	1,075	0.8647%	823	- 823
125-4 Sparks Justice Court	338	0.2719%	259	- 259
125-7 Wadsworth Justice Court	67	0.0539%	51	- 51
126-0 Incline Constable	328	0.2638%	251	- 251
127-0 Juvenile Services	3,167	2.5475%	2,425	- 2,425
128-0 Alternative Public Defender	268	0.2156%	205	- 205
129-0 Conflict Counsel	1,446	1.1631%	1,107	- 1,107
130-0 Library	1,742	1.4012%	1,334	- 1,334

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

113-0 TREASURER

ALLOCATION OF COSTS:

Banking Services

	FY 11 Accts Pay		Allocated Costs	Direct Charge	Total Allocated
	Trans	%			
140-1 Parks Administration	181	0.1456%	\$ 139	\$ -	\$ 139
140-2 Parks Planning & Develop	59	0.0475%	45	-	45
140-15 Regional Parks	2,737	2.2016%	2,096	-	2,096
140-3 Recreation	-	0.0000%	-	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	-
150-0 Sheriff	13,528	10.8816%	10,358	-	10,358
153-0 Coroner	765	0.6153%	586	-	586
154-0 Alternative Sentencing	166	0.1335%	127	-	127
157100 Public Guardian	123	0.0989%	94	-	94
159100 Public Administrator	121	0.0973%	93	-	93
160200 Public Works Projects	34	0.0273%	26	-	26
163100 County Engineer	181	0.1456%	139	-	139
165100 Roads	1,403	1.1285%	1,074	-	1,074
179100 Social Services Admin	2,940	2.3649%	2,251	-	2,251
179120 County Child Welfare	-	0.0000%	-	-	-
179200 General Assistance	-	0.0000%	-	-	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	-
179300 Medical Assit Indigent	-	0.0000%	-	-	-
179-2 Homeless Shelter	35	0.0282%	27	-	27
180-0 Intergovernmental	33	0.0265%	25	-	25
181-00 Community Support	115	0.0925%	88	-	88
182-0 Accrued Benefits	-	0.0000%	-	-	-
183-0 Administrative Enforcement	6	0.0048%	5	-	5
184-0 Regional Water Planning	-	0.0000%	-	-	-
187-0 Fire Suppression	486	0.3909%	372	-	372
189-0 Contingency	-	0.0000%	-	-	-
199-0 Undesig Rev - Excluding Energy	3,972	3.1950%	3,041	-	3,041
202-0 Public Health Administration	5,511	4.4329%	4,220	-	4,220
203-0 Stabilization Fund	-	0.0000%	-	-	-
204-0 Library Expansion	1,531	1.2315%	1,172	-	1,172
205-0 Animal Services	1,496	1.2033%	1,145	-	1,145
208-0 Enhanced 911	286	0.2301%	219	-	219
209-0 Regional Safety Training Center	454	0.3652%	348	-	348
210-0 Regional Communication Center	879	0.7070%	673	-	673
211-0 Truckee River Flood Mgmt	1,257	1.0111%	962	-	962
221-0 Direct Assist/Med Indigent	769	0.6186%	589	-	589
225-0 Senior Center	2,988	2.4035%	2,288	-	2,288
228-0 Child Protective Services	27,404	22.0431%	20,983	-	20,983
266-0 Truckee Remediation District	486	0.3909%	372	-	372
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	-
270-3 Other Restricted Funds-Coop Ext	12	0.0097%	9	-	9
270-6 Other Restricted Funds - May	442	0.3555%	338	-	338
270-7 Other Rest Funds-Admin Assess	274	0.2204%	210	-	210
280-0 TMFPD General Fund	125	0.1005%	96	-	96
281-0 SFPD General Fund	2,376	1.9112%	1,819	-	1,819
283-0 SFPD Emergency Fund	24	0.0193%	18	-	18
285-0 SFPD 474 Retiree Insurance	23	0.0185%	18	-	18
286-0 TMFPD Emergency Fund	1	0.0008%	1	-	1
287-0 TMFPD Stabilization	-	0.0000%	-	-	-
288-0 TMFPD Pre-Fund Retiree Hlth	19	0.0153%	15	-	15
295-0 Prefunded Ret Health Ben	-	0.0000%	-	-	-
301-0 Debt Service	25	0.0201%	19	-	19
340-0 SAD Debt Service	107	0.0861%	82	-	82
386-0 TMFPD Debt Service	-	0.0000%	-	-	-
402-0 Public Works Construction Fund	945	0.7601%	724	-	724
404-0 Parks Construction Fund	493	0.3966%	378	-	378
450-0 Stormwater Impact Fee Fund	4	0.0032%	3	-	3
480-0 TMFPD Const	109	0.0877%	83	-	83

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

113-0 TREASURER

ALLOCATION OF COSTS:

Banking Services

	FY 11 Accts Pay		Allocated Costs	Direct Charge	Total Allocated
	Trans	%			
489-0 Capital Facilities Fund	17	0.0137%	\$ 13	\$ -	\$ 13
494-0 Infrastructure Fund	90	0.0724%	69	-	69
520 Golf Course	737	0.5928%	564	-	564
560 Building and Safety Fund	144	0.1158%	110	-	110
566-0 Water Resources	5,678	4.5672%	4,348	74,135	78,483
568-0 So.Truckee Meadows GID	24	0.0193%	18	-	18
618-0 Health Benefits	2,057	1.6546%	1,575	-	1,575
619-0 Risk Management	606	0.4875%	464	-	464
669-0 Equipment Services	7,681	6.1784%	5,881	-	5,881
682-0 TMRPD Worker's Comp	7	0.0056%	5	-	5
712-0 Nevada Works	-	0.0000%	-	-	-
713-0 RTC	130	0.1046%	100	-	100
714-0 WC School Dist Debt	16	0.0129%	12	-	12
715-0 Library Investment	1,086	0.8736%	832	-	832
716-0 TWRQSA Joint Venture	18	0.0145%	14	-	14
721-0 Public Guard Trust	-	0.0000%	-	-	-
722-0 Social Service Trust	308	0.2477%	236	-	236
730-0 Fish and Game	12	0.0097%	9	-	9
732-0 Range Improvement District	4	0.0032%	3	-	3
738-0 Court Trust Fund	-	0.0000%	-	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	-
742-0 Southwest Point/Arrowhead	14	0.0113%	11	-	11
750-0 OPEB Trust Fund	18	0.0145%	14	-	14
752-0 Agency Tax Settlement	401	0.3226%	307	-	307
753-0 Deferred Com Division	16	0.0129%	12	-	12
754-0 Tahoe Regional Planning	32	0.0257%	24	-	24
756-0 Tank Farm	-	0.0000%	-	-	-
760-0 Project Restart	-	0.0000%	-	-	-
766-0 Western Reg Wtr Comm	112	0.0901%	86	-	86
990055 May Building Trust	-	0.0000%	-	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	-
992010 Senior Services Fund	-	0.0000%	-	-	-
994000 TRPA Permits	-	0.0000%	-	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	-
998000 Financial Assurances	-	0.0000%	-	-	-
Other	104	0.0839%	80	-	80
Total Allocations to Operating Depts:	113,973	91.6772%	87,270	74,135	161,405
Total Costs Allocated	124,320	100.0000%	\$ 95,192	\$ 74,135	\$ 169,327

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2011
Fixed for the Fiscal Year ending June 30, 2013

160-1 PUBLIC WORKS ADMINISTRATION

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Director of Public Works provides administrative oversight and supervision to the various programs within the Public Works Department and the General Services Department. Costs are allocated to each sub-unit of the Department in proportion to the FY 2011 salaries in each. Property Management Costs are allocated based upon approved lease costs for the year.

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2011
Fixed for the Fiscal Year ending June 30, 2013

160-1 PUBLIC WORKS ADMINISTRATION

COSTS TO BE ALLOCATED
Item of Cost

Item of Cost	Total, all Services	160100 Public		
		General Admin	Works Adm	160102 Property Management
Department Expenditures				
Salaries	\$ 523,970	\$ -	\$ 439,206	\$ 84,764
Salary %	100.0000%	0.0000%	83.8228%	16.1772%
Benefits	184,818	-	155,856	28,962
	<hr/> 708,788	<hr/> -	<hr/> 595,062	<hr/> 113,726
Services & Supplies	93,094	-	32,293	60,801
Professional Svcs	-	-	-	-
Equipment	593	-	593	-
Pay - Other Agency	-	-	-	-
Departmental Expenditures Total	<hr/> 802,474	<hr/> -	<hr/> 627,947	<hr/> 174,527
A-87 Adjustments:				
Delete Revenue & Charges for Svcs	(222,802)	-	(2,451)	(220,351)
Delete Unallocable Professional Svcs	-	-	-	-
Add Depreciation, Equipment	-	-	-	-
A-87 Allowable Costs	<hr/> 579,672	<hr/> -	<hr/> 625,496	<hr/> (45,824)
Allocated Costs:				
101-1 County Manager	2,127	-	1,783	344
101-6 Com Relations	2,313	-	1,939	374
101-8 Mgmt Svcs	262	-	220	42
101-9 Internal Audit	-	-	-	-
103-1 Finance Admin	-	-	-	-
103-3 Comptroller	5,331	-	4,469	862
103-5 Budget Div	1,884	-	1,579	305
103-6 Purchasing	521	-	437	84
106-1 DA Criminal	-	-	-	-
106700 DA Civil	171,083	-	143,407	27,676
108100 IT Admin	-	-	-	-
108301 Telecomm	71	-	60	11
108300-900 IT Software & Services	395,255	-	331,314	63,941
108500 IT Enterprise Infra	112,770	-	94,527	18,243
108800 IT Infrastructure Pres	10,230	-	8,575	1,655
109-0 Human Resources	10,514	-	8,813	1,701
113-0 Treasurer	89	-	75	14
160-1 Public Works Admin	4,993	-	4,185	808
161100 General Svcs Admin	5,112	-	4,285	827
Fund 162-1 Facility Mgmt (Adj)	124,865	-	104,665	20,200
199100 Energy Maintenance	20,153	-	16,893	3,260
162000 Facilities Preservation	2,252	-	1,888	364
188-0 Fund Transfers	291,500	-	244,343	47,157
Total A-87 Costs	<hr/> 1,740,997	<hr/> -	<hr/> 1,598,953	<hr/> 142,044
Distribute General Administration	-	-	-	-
Total Costs by Function	<hr/> 1,740,997	<hr/> -	<hr/> 1,598,953	<hr/> 142,044
Unallowable Costs	-	-	-	-
Total Allocated Costs	<hr/> \$ 1,740,997	<hr/> - \$	<hr/> 1,598,953	<hr/> \$ 142,044

Reconciliation to SAP 160-1	
Central Service Cost Centers:	Total
Public Wks Admin	\$ 802,474
	-
	-
Subtotal	<hr/> \$ 802,474
Non Central Service Cost Centers:	-
	-
Total	<hr/> <hr/> 802,474

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

160-1 PUBLIC WORKS ADMINISTRATION

ALLOCATION OF COSTS:

	160100 Public Works Adm			Property Mgmt Costs			Total Allocated
	Publ Wks Salary \$	%	Allocated Costs	FY 11 Lease Cost	%	Allocated Costs	
Allocated Departments:							
101-1 County Manager	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
101-6 Com Relations	-	0.0000%	-	-	0.0000%	-	-
101-8 Mgmt Svcs	-	0.0000%	-	-	0.0000%	-	-
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-	-
103-1 Finance Admin	-	0.0000%	-	-	0.0000%	-	-
103-3 Comptroller	-	0.0000%	-	-	0.0000%	-	-
103-5 Budget Div	-	0.0000%	-	-	0.0000%	-	-
103-6 Purchasing	-	0.0000%	-	-	0.0000%	-	-
106-1 DA Criminal	-	0.0000%	-	-	0.0000%	-	-
106700 DA Civil	-	0.0000%	-	-	0.0000%	-	-
108100 IT Admin	-	0.0000%	-	-	0.0000%	-	-
108301 Telecomm	-	0.0000%	-	-	0.0000%	-	-
108300-900 IT Software & Services	-	0.0000%	-	-	0.0000%	-	-
108500 IT Enterprise Infra	-	0.0000%	-	-	0.0000%	-	-
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-
109-0 Human Resources	-	0.0000%	-	-	0.0000%	-	-
113-0 Treasurer	-	0.0000%	-	-	0.0000%	-	-
160-1 Public Works Admin	-	0.0000%	-	49,060	3.5149%	4,993	4,993
161100 General Svcs Admin	295,142	2.8310%	45,266	-	0.0000%	-	45,266
Fund 162-1 Facility Mgmt (Adj)	2,015,217	19.3296%	309,071	-	0.0000%	-	309,071
199100 Energy Maintenance	-	0.0000%	-	-	0.0000%	-	-
162000 Facilities Preservation	-	0.0000%	-	-	0.0000%	-	-
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-
Subtotal, Allocated Departments	2,310,359	22.1606%	354,337	49,060	3.5149%	4,993	359,330
Operating Departments							
100-0 County Commission	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-
101-5 Emer Mgmt Administration	-	0.0000%	-	-	0.0000%	-	-
102-0 Assessor	-	0.0000%	-	-	0.0000%	-	-
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-	-
104-0 Clerk	-	0.0000%	-	-	0.0000%	-	-
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-
106-3 Family Support Enf	-	0.0000%	-	-	0.0000%	-	-
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-
106-9 Drug Forfeitures	-	0.0000%	-	-	0.0000%	-	-
108700 GIS	-	0.0000%	-	-	0.0000%	-	-
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	-
111-0 Recorder	-	0.0000%	-	-	0.0000%	-	-
112-0 Elections	-	0.0000%	-	92,028	6.5934%	9,366	9,366
116-0 Community Development	-	0.0000%	-	-	0.0000%	-	-
120-1 District Courts Admin	-	0.0000%	-	-	0.0000%	-	-
120-2 Courts Gen Jurisdiction	-	0.0000%	-	-	0.0000%	-	-
120-3 Family Court	-	0.0000%	-	-	0.0000%	-	-
120-4 Pre-Trial	-	0.0000%	-	-	0.0000%	-	-
120-5 Specialty Courts Division	-	0.0000%	-	-	0.0000%	-	-
123-0 Law Library	-	0.0000%	-	-	0.0000%	-	-
124-0 Public Defender	-	0.0000%	-	-	0.0000%	-	-
125-1 Incline Justice Court	-	0.0000%	-	60,431	4.3296%	6,150	6,150
125-3 Reno Justice Court	-	0.0000%	-	-	0.0000%	-	-
125-4 Sparks Justice Court	-	0.0000%	-	197,381	14.1415%	20,087	20,087
125-7 Wadsworth Justice Court	-	0.0000%	-	-	0.0000%	-	-
126-0 Incline Constable	-	0.0000%	-	16,064	1.1509%	1,635	1,635
127-0 Juvenile Services	-	0.0000%	-	-	0.0000%	-	-
128-0 Alternative Public Defender	-	0.0000%	-	-	0.0000%	-	-
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-
130-0 Library	-	0.0000%	-	276,426	19.8048%	28,132	28,132

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

160-1 PUBLIC WORKS ADMINISTRATION

ALLOCATION OF COSTS:

	160100 Public Works Adm			Property Mgmt Costs			Total Allocated
	Publ Wks Salary		Allocated Costs	FY 11 Lease Cost		Allocated Costs	
	\$	%	\$	\$	%	\$	\$
140-1 Parks Administration	-	0.0000%	-	-	0.0000%	-	-
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-
140-15 Regional Parks	-	0.0000%	-	-	0.0000%	-	-
140-3 Recreation	-	0.0000%	-	-	0.0000%	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-
150-0 Sheriff	-	0.0000%	-	21,192	1.5183%	2,157	2,157
153-0 Coroner	-	0.0000%	-	-	0.0000%	-	-
154-0 Alternative Sentencing	-	0.0000%	-	-	0.0000%	-	-
157100 Public Guardian	-	0.0000%	-	12,751	0.9136%	1,298	1,298
159100 Public Administrator	-	0.0000%	-	-	0.0000%	-	-
160200 Public Works Projects	309,597	2.9696%	47,483	-	0.0000%	-	47,483
163100 County Engineer	1,116,315	10.7075%	171,208	-	0.0000%	-	171,208
165100 Roads	3,582,508	34.3628%	549,445	-	0.0000%	-	549,445
179100 Social Services Admin	-	0.0000%	-	-	0.0000%	-	-
179120 County Child Welfare	-	0.0000%	-	-	0.0000%	-	-
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-
179300 Medical Assit Indigent	-	0.0000%	-	-	0.0000%	-	-
179-2 Homeless Shelter	-	0.0000%	-	-	0.0000%	-	-
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-
181-00 Community Support	-	0.0000%	-	-	0.0000%	-	-
182-0 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-
183-0 Administrative Enforcement	-	0.0000%	-	-	0.0000%	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-
187-0 Fire Suppression	-	0.0000%	-	-	0.0000%	-	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-
202-0 Public Health Administration	-	0.0000%	-	131,789	9.4421%	13,412	13,412
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	-
205-0 Animal Services	1,778,468	17.0588%	272,762	-	0.0000%	-	272,762
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-	-
209-0 Regional Safety Training Center	-	0.0000%	-	-	0.0000%	-	-
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-	102,194	7.3218%	10,400	10,400
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	0.0000%	-	-
225-0 Senior Center	-	0.0000%	-	3,600	0.2579%	366	366
228-0 Child Protective Services	-	0.0000%	-	-	0.0000%	-	-
266-0 Truckee Remediation District	-	0.0000%	-	-	0.0000%	-	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	-	0.0000%	-	-
270-6 Other Restricted Funds - May	-	0.0000%	-	-	0.0000%	-	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	0.0000%	-	-
280-0 TMFPD General Fund	-	0.0000%	-	-	0.0000%	-	-
281-0 SFPD General Funds	-	0.0000%	-	-	0.0000%	-	-
283-0 SFPD Emergency Funds	-	0.0000%	-	-	0.0000%	-	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-	0.0000%	-	-
286-0 TMFPD Emergency Funds	-	0.0000%	-	-	0.0000%	-	-
287-0 TMFPD Stabilization	-	0.0000%	-	-	0.0000%	-	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-	-	0.0000%	-	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-	-	0.0000%	-	-
301-0 Debt Service	-	0.0000%	-	-	0.0000%	-	-
340-0 SAD Debt Service	-	0.0000%	-	-	0.0000%	-	-
386-0 TMFPD Debt Service	-	0.0000%	-	-	0.0000%	-	-
402-0 Public Works Construction Fund	-	0.0000%	-	-	0.0000%	-	-
404-0 Parks Construction Fund	-	0.0000%	-	-	0.0000%	-	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	0.0000%	-	-
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

160-1 PUBLIC WORKS ADMINISTRATION

ALLOCATION OF COSTS:

	160100 Public Works Adm			Property Mgmt Costs			Total Allocated
	Publ Wks Salary	%	Allocated Costs	FY 11 Lease Cost	%	Allocated Costs	
	\$		\$	\$		\$	\$
489-0 Capital Facilities Fund	-	0.0000%	-	-	0.0000%	-	-
494-0 Infrastructure Fund	-	0.0000%	-	-	0.0000%	-	-
520 Golf Course	-	0.0000%	-	-	0.0000%	-	-
560 Building and Safety Fund	-	0.0000%	-	-	0.0000%	-	-
566-0 Water Resources	-	0.0000%	-	432,840	31.0112%	44,048	44,048
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	-	-
619-0 Risk Management	-	0.0000%	-	-	0.0000%	-	-
669-0 Equipment Services	1,328,290	12.7407%	203,718	-	0.0000%	-	203,718
682-0 TMLPD Worker's Comp	-	0.0000%	-	-	0.0000%	-	-
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-	-
713-0 RTC	-	0.0000%	-	-	0.0000%	-	-
714-0 WC School Dist Debt	-	0.0000%	-	-	0.0000%	-	-
715-0 Library Investment	-	0.0000%	-	-	0.0000%	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	0.0000%	-	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-	-
722-0 Social Service Trust	-	0.0000%	-	-	0.0000%	-	-
730-0 Fish and Game	-	0.0000%	-	-	0.0000%	-	-
732-0 Range Improvement District	-	0.0000%	-	-	0.0000%	-	-
738-0 Court Trust Fund	-	0.0000%	-	-	0.0000%	-	-
739-0 Sheriff Trust and Agency Fund	-	0.0000%	-	-	0.0000%	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	0.0000%	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	0.0000%	-	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	0.0000%	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-
760-0 Project Restart	-	0.0000%	-	-	0.0000%	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-
Other	-	0.0000%	-	-	0.0000%	-	-
Total Allocations to Operating Depts:	8,115,179	77.8394%	1,244,616	1,346,696	96.4851%	137,051	1,381,667
Total Costs Allocated	\$ 10,425,538	100.0000%	\$ 1,598,953	\$ 1,395,756	100.0000%	\$ 142,044	\$ 1,740,997

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2011
Fixed for the Fiscal Year ending June 30, 2013

161-0 GENERAL SERVICES ADMINISTRATION

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

Reprographics costs from Cost Center 162600 and Mail Room costs, previously Cost Center 162400, are the only costs included in the General Services Administration Fund in 2011. The Division provides copying, reprographic services for all Departments of the County. Costs are distributed base upon actual use statistics for FY2011 . Additional revenue costs for printing/reprographics are netted out against general reprographic expenses. Inter-Office Mail delivery is allocated based upon the number of deliveries per site/Cost Center for the designated staff. Staff cost are identified based upon the hourly assignment and duties of designated staff. There was a minimal balance of Express Courier costs and postage that will be allocated with the mail delivery costs. Postage and other associated costs were direct charged out for the first time in FY2011. There was a credit amount associated to office supplies specifically for Reproduction that was directly applied and not allocated between Mail and Reprographics.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

161-0 GENERAL SERVICES ADMINISTRATION

COSTS TO BE ALLOCATED
 Item of Cost

Item of Cost	Total, all Services		Reprograph		Inter-Office Mail	
Department Expenditures						
Salaries	\$ 295,142	\$ 210,025	\$ 85,117	\$ -	\$ -	
Salary %	100.0000%	71.1607%	28.8393%	0.0000%		
Benefits	130,057	92,549	37,507	-	-	
	425,199	302,574	122,624	-	-	
Services & Supplies	152,332	108,400	43,931	-	-	
Office Supplies Cr. For Printing	(30,826)	(30,826)	-	-	-	
Postage	(674)	-	(674)	-	-	
Other Services-Courier Express	5,765	-	5,765	-	-	
Equipment	-	-	-	-	-	
Departmental Expenditures Total	551,796	380,149	171,647	-	-	
A-87 Adjustments:						
Revenue for reimbursements	(12,069)	(11,565)	(504)	-	-	
Add Depreciation, Equipment	-	-	-	-	-	
A-87 Allowable Costs	539,727	368,584	171,143	-	-	
Allocated Costs:						
101-1 County Manager	1,198	853	345	-	-	
101-6 Com Relations	1,303	927	376	-	-	
101-8 Mgmt Svcs	148	105	43	-	-	
101-9 Internal Audit	-	-	-	-	-	
103-1 Finance Admin	-	-	-	-	-	
103-3 Comptroller	2,217	1,578	639	-	-	
103-5 Budget Div	1,014	722	292	-	-	
103-6 Purchasing	560	398	162	-	-	
106-1 DA Criminal	-	-	-	-	-	
106700 DA Civil	-	-	-	-	-	
108100 IT Admin	-	-	-	-	-	
108301 Telecomm	128	91	37	-	-	
108300-900 IT Software & Services	1,697	1,208	489	-	-	
108500 IT Enterprise Infra	542	385	156	-	-	
108800 IT Infrastructure Pres	-	-	-	-	-	
109-0 Human Resources	5,923	4,215	1,708	-	-	
113-0 Treasurer	335	238	97	-	-	
160-1 Public Works Admin	45,266	32,212	13,054	-	-	
161100 General Svcs Admin	-	-	-	-	-	
Fund 162-1 Facility Mgmt (Adj)	29,523	21,009	8,514	-	-	
199100 Energy Maintenance	10,699	7,613	3,086	-	-	
162000 Facilities Preservation	1,195	850	345	-	-	
188-0 Fund Transfers	22,419	15,954	6,465	-	-	
Total A-87 Costs	663,893	456,942	206,951	-	-	
Distribute General Administration	-	-	-	-	-	
Total Costs by Function	663,893	456,942	206,951	-	-	
Unallowable	-	-	-	-	-	
Total Allocated Costs	\$ 663,893	\$ 456,942	\$ 206,951	\$ -	\$ -	

Reconciliation to SAP 161-0	
Central Service Cost Centers:	Total
General Svcs Admin	\$ 551,796
	-
	-
Subtotal	\$ 551,796
Non Central Service Cost Centers:	-
	-
Total	551,796

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

161-0 GENERAL SERVICES ADMINISTRATION

ALLOCATION OF COSTS:

	Reprograph			Inter-Office Mail			Total Allocated
	Labor Charges	%	Allocated Costs	Mail Runs	%	Allocated Costs	
Allocated Departments:							
101-1 County Manager	\$ 31	0.0316%	\$ 144	5	1.3889%	\$ 2,874	\$ 3,018
101-6 Com Relations	483	0.4957%	2,265	-	0.0000%	-	2,265
101-8 Mgmt Svcs	942	0.9663%	4,415	-	0.0000%	-	4,415
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-	-
103-1 Finance Admin	528	0.5418%	2,476	-	0.0000%	-	2,476
103-3 Comptroller	689	0.7064%	3,228	10	2.7778%	5,749	8,977
103-5 Budget Div	-	0.0000%	-	-	0.0000%	-	-
103-6 Purchasing	-	0.0000%	-	5	1.3889%	2,874	2,874
106-1 DA Criminal	885	0.9074%	4,146	10	2.7778%	5,749	9,895
106700 DA Civil	-	0.0000%	-	5	1.3889%	2,874	2,874
108100 IT Admin	623	0.6389%	2,919	5	1.3889%	2,874	5,793
108301 Telecomm	-	0.0000%	-	-	0.0000%	-	-
108300-900 IT Software & Services	-	0.0000%	-	8	2.0833%	4,311	4,311
108500 IT Enterprise Infra	-	0.0000%	-	-	0.0000%	-	-
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-
109-0 Human Resources	683	0.7006%	3,201	5	1.3889%	2,874	6,075
113-0 Treasurer	2,802	2.8730%	13,128	5	1.3889%	2,874	16,002
160-1 Public Works Admin	478	0.4898%	2,238	5	1.3889%	2,874	5,112
161100 General Svcs Admin	-	0.0000%	-	-	0.0000%	-	-
Fund 162-1 Facility Mgmt (Adj)	52	0.0533%	244	10	2.7778%	5,749	5,993
199100 Energy Maintenance	-	0.0000%	-	-	0.0000%	-	-
162000 Facilities Preservation	-	0.0000%	-	-	0.0000%	-	-
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-
Subtotal, Allocated Departments	8,197	8.4048%	38,404	72.5	20.1390%	41,676	80,080
Operating Departments							
100-0 County Commission	\$ 239	0.2448%	\$ 1,119	-	0.0000%	\$ -	\$ 1,119
101-3 Grants Division - Co Mgr.	76	0.0781%	357	-	0.0000%	-	357
101-5 Emer Mgmt Administration	-	0.0000%	-	5	1.3889%	2,874	2,874
102-0 Assessor	8,691	8.9113%	40,719	5	1.3889%	2,874	43,593
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-	-
104-0 Clerk	3,154	3.2336%	14,776	5	1.3889%	2,874	17,650
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-
106-3 Family Support Enf	5,046	5.1735%	23,640	5	1.3889%	2,874	26,514
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-
106-9 Drug Forfeitures	-	0.0000%	-	-	0.0000%	-	-
108700 GIS	-	0.0000%	-	-	0.0000%	-	-
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	-
111-0 Recorder	387	0.3969%	1,814	5	1.3889%	2,874	4,688
112-0 Elections	8,662	8.8809%	40,581	5	1.3889%	2,874	43,455
116-0 Community Development	1,562	1.6019%	7,320	5	1.3889%	2,874	10,194
120-1 District Courts Admin	2,616	2.6822%	12,256	85	23.6106%	48,871	61,127
120-2 Courts Gen Jurisdiction	-	0.0000%	-	-	0.0000%	-	-
120-3 Family Court	-	0.0000%	-	15	4.1667%	8,623	8,623
120-4 Pre-Trial	-	0.0000%	-	-	0.0000%	-	-
120-5 Specialty Courts Division	-	0.0000%	-	-	0.0000%	-	-
123-0 Law Library	16	0.0161%	74	5	1.3889%	2,874	2,948
124-0 Public Defender	1,279	1.3111%	5,991	5	1.3889%	2,874	8,865
125-1 Incline Justice Court	207	0.2119%	968	-	0.0000%	-	968
125-3 Reno Justice Court	1,620	1.6611%	7,590	5	1.3889%	2,874	10,464
125-4 Sparks Justice Court	129	0.1327%	606	5	1.3889%	2,874	3,480
125-7 Wadsworth Justice Court	-	0.0000%	-	-	0.0000%	-	-
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-	-
127-0 Juvenile Services	1,958	2.0079%	9,175	10	2.7778%	5,749	14,924
128-0 Alternative Public Defender	264	0.2706%	1,236	5	1.3889%	2,874	4,110
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-
130-0 Library	1,081	1.1081%	5,063	5	1.3889%	2,874	7,937

County of Washoe, Nevada
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 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

161-0 GENERAL SERVICES ADMINISTRATION

ALLOCATION OF COSTS:

	Reprograph			Inter-Office Mail			Total Allocated
	Labor Charges	%	Allocated Costs	Mail Runs	%	Allocated Costs	
140-1 Parks Administration	\$ 2,591	2.6565%	\$ 12,139	10	2.7778%	\$ 5,749	\$ 17,888
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-
140-15 Regional Parks	-	0.0000%	-	-	0.0000%	-	-
140-3 Recreation	-	0.0000%	-	-	0.0000%	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-
150-0 Sheriff	19,236	19.7228%	90,124	15	4.1667%	8,623	98,747
153-0 Coroner	117	0.1197%	547	5	1.3889%	2,874	3,421
154-0 Alternative Sentencing	289	0.2968%	1,356	5	1.3889%	2,874	4,230
157100 Public Guardian	72	0.0742%	339	5	1.3889%	2,874	3,213
159100 Public Administrator	87	0.0890%	407	5	1.3889%	2,874	3,281
160200 Public Works Projects	-	0.0000%	-	-	0.0000%	-	-
163100 County Engineer	-	0.0000%	-	-	0.0000%	-	-
165100 Roads	8	0.0079%	36	5	1.3889%	2,874	2,910
179100 Social Services Admin	7,872	8.0709%	36,879	5	1.3889%	2,874	39,753
179120 County Child Welfare	-	0.0000%	-	-	0.0000%	-	-
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-
179300 Medical Assit Indigent	-	0.0000%	-	-	0.0000%	-	-
179-2 Homeless Shelter	-	0.0000%	-	-	0.0000%	-	-
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-
181-00 Community Support	-	0.0000%	-	-	0.0000%	-	-
182-0 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-
183-0 Administrative Enforcement	-	0.0000%	-	-	0.0000%	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-
187-0 Fire Suppression	-	0.0000%	-	-	0.0000%	-	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-
202-0 Public Health Administration	10,615	10.8835%	49,731	10	2.7778%	5,749	55,480
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	-
205-0 Animal Services	1,981	2.0308%	9,280	5	1.3889%	2,874	12,154
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-	-
209-0 Regional Safety Training Center	145	0.1486%	679	-	0.0000%	-	679
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-	-
211-0 Truckee River Flood Mgmt	255	0.2617%	1,196	3	0.6944%	1,437	2,633
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	0.0000%	-	-
225-0 Senior Center	3,591	3.6816%	16,823	10	2.7778%	5,749	22,572
228-0 Child Protective Services	-	0.0000%	-	-	0.0000%	-	-
266-0 Truckee Remediation District	-	0.0000%	-	-	0.0000%	-	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	-	0.0000%	-	-
270-6 Other Restricted Funds - May	-	0.0000%	-	-	0.0000%	-	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	0.0000%	-	-
280-0 TMFPD General Fund	297	0.3045%	1,391	-	0.0000%	-	1,391
281-0 SFPD General Funds	1,796	1.8412%	8,413	-	0.0000%	-	8,413
283-0 SFPD Emergency Funds	-	0.0000%	-	-	0.0000%	-	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-	0.0000%	-	-
286-0 TMFPD Emergency Funds	-	0.0000%	-	-	0.0000%	-	-
287-0 TMFPD Stabilization	-	0.0000%	-	-	0.0000%	-	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-	-	0.0000%	-	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-	-	0.0000%	-	-
301-0 Debt Service	-	0.0000%	-	-	0.0000%	-	-
340-0 SAD Debt Service	-	0.0000%	-	-	0.0000%	-	-
386-0 TMFPD Debt Service	-	0.0000%	-	-	0.0000%	-	-
402-0 Public Works Construction Fund	-	0.0000%	-	-	0.0000%	-	-
404-0 Parks Construction Fund	-	0.0000%	-	-	0.0000%	-	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	0.0000%	-	-
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

161-0 GENERAL SERVICES ADMINISTRATION

ALLOCATION OF COSTS:

	Reprograph			Inter-Office Mail			Total Allocated
	Labor Charges	%	Allocated Costs	Mail Runs	%	Allocated Costs	
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -	-	0.0000%	\$ -	\$ -
494-0 Infrastructure Fund	-	0.0000%	-	-	0.0000%	-	-
520 Golf Course	-	0.0000%	-	-	0.0000%	-	-
560 Building and Safety Fund	525	0.5382%	2,459	5	1.3889%	2,874	5,333
566-0 Water Resources	2,785	2.8556%	13,048	5	1.3889%	2,874	15,922
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	-	-
619-0 Risk Management	77	0.0791%	361	5	1.3889%	2,874	3,235
669-0 Equipment Services	10	0.0099%	45	10	2.7778%	5,749	5,794
682-0 TMLPD Worker's Comp	-	0.0000%	-	-	0.0000%	-	-
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-	-
713-0 RTC	-	0.0000%	-	5	1.3889%	2,874	2,874
714-0 WC School Dist Debt	-	0.0000%	-	-	0.0000%	-	-
715-0 Library Investment	-	0.0000%	-	-	0.0000%	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	0.0000%	-	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-	-
722-0 Social Service Trust	-	0.0000%	-	-	0.0000%	-	-
730-0 Fish and Game	-	0.0000%	-	-	0.0000%	-	-
732-0 Range Improvement District	-	0.0000%	-	-	0.0000%	-	-
738-0 Court Trust Fund	-	0.0000%	-	-	0.0000%	-	-
739-0 Sheriff Trust & Agency Funds	-	0.0000%	-	-	0.0000%	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	0.0000%	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	0.0000%	-	-
750-0 OPEB Trust Funds	-	0.0000%	-	-	0.0000%	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-
760-0 Project Restart	-	0.0000%	-	-	0.0000%	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-
Other	-	0.0000%	-	-	0.0000%	-	-
Total Allocations to Operating Depts:	89,334	91.5952%	418,538	287.5	79.8610%	165,275	583,813
Total Costs Allocated	\$ 97,531	100.0000%	\$ 456,942	360	100.0000%	\$ 206,951	\$ 663,893

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2011
Fixed for the Fiscal Year ending June 30, 2013

199100 ENERGY

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

Washoe County uses a single account to pay all County utility bills. This costs are now recorded in Fund 199-0, Undesignated Revenue, Cost Center 199100 in FY 2011. This procedure facilitates tracking County-wide costs for utilities. These costs are a necessary component of space and operating costs for all County operations. Costs are allocated based on utility utilization reports prepared by the Facilities Management unit, which do not agree exactly with amounts paid due to difference in timing of billings and payments. Costs for Departments that share the County Administrative Complex and other shared locations are distributed based upon their respective square footage utilization of the facility. The Health District was charged \$1,212 for Utility Costs in FY11. These revenues are credited directly against the Health District's Energy allocation.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

199100 ENERGY

COSTS TO BE ALLOCATED Item of Cost	Total, all Services	General Admin	Energy Costs	Direct Charge /Credit	
Department Expenditures					
Salaries	\$ -	\$ -	\$ -	\$ -	-
Salary %	100.0000%	0.0000%	100.0000%		
Benefits	-	-	-	-	-
Services & Supplies	-	-	-	-	-
Other Expenses	3,723	-	3,723	-	-
Utilities	3,808,121	-	3,808,121	-	-
Departmental Expenditures Total	3,811,844	-	3,811,844	-	-
A-87 Adjustments:					
Miscellaneous Revenue	(36,913)	-	(36,913)	-	-
Transfer from 1613000 - Old Energy acct	8,230	-	8,230	-	-
Less:	-	-	-	-	-
A-87 Allowable Costs	3,783,161	-	3,783,161	-	-
Allocated Costs:					
101-1 County Manager	-	-	-	-	-
101-6 Com Relations	-	-	-	-	-
101-8 Mgmt Svcs	-	-	-	-	-
101-9 Internal Audit	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-
103-3 Comptroller	-	-	-	-	-
103-5 Budget Div	-	-	-	-	-
103-6 Purchasing	-	-	-	-	-
106-1 DA Criminal	-	-	-	-	-
106700 DA Civil	-	-	-	-	-
108100 IT Admin	-	-	-	-	-
108301 Telecomm	-	-	-	-	-
108300-900 IT Software & Services	-	-	-	-	-
108500 IT Enterprise Infra	-	-	-	-	-
108800 IT Infrastructure Pres	-	-	-	-	-
109-0 Human Resources	-	-	-	-	-
113-0 Treasurer	-	-	-	-	-
160-1 Public Works Admin	-	-	-	-	-
161100 General Svcs Admin	-	-	-	-	-
Fund 162-1 Facility Mgmt (Adj)	-	-	-	-	-
199100 Energy Maintenance	-	-	-	-	-
162000 Facilities Preservation	-	-	-	-	-
188-0 Fund Transfers	-	-	-	-	-
Total A-87 Costs	3,783,161	-	3,783,161	-	-
Distribute General Administration		-	-	-	-
Total Costs by Function	3,783,161	-	3,783,161	-	-
Total Allocated Costs	\$ 3,783,161	\$ -	\$ 3,783,161	\$ -	\$ -

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

199100 ENERGY

ALLOCATION OF COSTS:

	Energy Costs		
	FY11 Utility Costs	%	Allocated Costs
Allocated Departments:			
101-1 County Manager	\$ 31,906	0.8309%	\$ 31,434
101-6 Com Relations	2,893	0.0753%	2,849
101-8 Mgmt Svcs	-	0.0000%	-
101-9 Internal Audit	-	0.0000%	-
103-1 Finance Admin	9,222	0.2402%	9,087
103-3 Comptroller	11,543	0.3006%	11,372
103-5 Budget Div	-	0.0000%	-
103-6 Purchasing	4,228	0.1101%	4,165
106-1 DA Criminal	-	0.0000%	-
106700 DA Civil	-	0.0000%	-
108100 IT Admin	30,871	0.8040%	30,417
108301 Telecomm	-	0.0000%	-
108300-900 IT Software & Services	94,218	2.4537%	92,827
108500 IT Enterprise Infra	-	0.0000%	-
108800 IT Infrastructure Pres	-	0.0000%	-
109-0 Human Resources	17,971	0.4680%	17,705
113-0 Treasurer	17,367	0.4523%	17,111
160-1 Public Works Admin	20,455	0.5327%	20,153
161100 General Svcs Admin	10,857	0.2828%	10,699
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-
199100 Energy Maintenance	-	0.0000%	-
162000 Facilities Preservation	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-
Subtotal, Allocated Departments	251,531	6.5506%	247,819
Operating Departments			
100-0 County Commission	\$ -	0.0000%	\$ -
101-3 Grants Division - Co Mgr.	-	0.0000%	-
101-5 Emer Mgmt Administration	-	0.0000%	-
102-0 Assessor	56,597	1.4740%	55,764
103-9 Merit Award Program	-	0.0000%	-
104-0 Clerk	2,598	0.0677%	2,561
106-2 CARES/SART	-	0.0000%	-
106-3 Family Support Enf	-	0.0000%	-
106-5 DA Grants	-	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-
106-9 Drug Forfeitures	-	0.0000%	-
108700 GIS	-	0.0000%	-
108-7 GIS Base Mapping	-	0.0000%	-
111-0 Recorder	22,427	0.5841%	22,097
112-0 Elections	33,229	0.8654%	32,739
116-0 Community Development	20,682	0.5386%	20,376
120-1 District Courts Admin	355,212	9.2508%	349,973
120-2 Courts Gen Jurisdiction	-	0.0000%	-
120-3 Family Court	-	0.0000%	-
120-4 Pre-Trial	-	0.0000%	-
120-5 Specialty Courts Division	-	0.0000%	-
123-0 Law Library	-	0.0000%	-
124-0 Public Defender	38,570	1.0045%	38,002
125-1 Incline Justice Court	2,894	0.0754%	2,853
125-3 Reno Justice Court	17,824	0.4642%	17,561
125-4 Sparks Justice Court	5,971	0.1555%	5,883
125-7 Wadsworth Justice Court	305	0.0079%	299
126-0 Incline Constable	-	0.0000%	-
127-0 Juvenile Services	228,080	5.9399%	224,716
128-0 Alternative Public Defender	9,772	0.2545%	9,628
129-0 Conflict Counsel	-	0.0000%	-
130-0 Library	242,027	6.3032%	238,460

County of Washoe, Nevada
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 Fixed for the Fiscal Year ending June 30, 2013

199100 ENERGY

ALLOCATION OF COSTS:

	Energy Costs		
	FY11 Utility Costs	%	Allocated Costs
140-1 Parks Administration	\$ 656,797	17.1051%	\$ 647,114
140-2 Parks Planning & Develop	-	0.0000%	-
140-15 Regional Parks	-	0.0000%	-
140-3 Recreation	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	1,080,973	28.1520%	1,065,036
153-0 Coroner	37,028	0.9643%	36,481
154-0 Alternative Sentencing	-	0.0000%	-
157100 Public Guardian	9,167	0.2387%	9,030
159100 Public Administrator	14,048	0.3659%	13,843
160200 Public Works Projects	371,052	9.6634%	365,582
163100 County Engineer	-	0.0000%	-
165100 Roads	-	0.0000%	-
179100 Social Services Admin	2,760	0.0719%	2,720
179120 County Child Welfare	-	0.0000%	-
179200 General Assistance	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-
179300 Medical Assit Indigent	17,674	0.4603%	17,414
179-2 Homeless Shelter	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	-	0.0000%	-
182-0 Accrued Benefits	-	0.0000%	-
183-0 Administrative Enforcement	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	-	0.0000%	-
189-0 Contingency	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-
202-0 Public Health Administration	115,523	3.0086%	113,820
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-
205-0 Animal Services	-	0.0000%	-
208-0 Enhanced 911	-	0.0000%	-
209-0 Regional Safety Training Center	-	0.0000%	-
210-0 Regional Communication Center	-	0.0000%	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-
221-0 Direct Assist/Med Indigent	-	0.0000%	-
225-0 Senior Center	48,762	1.2699%	48,042
228-0 Child Protective Services	174,910	4.5552%	172,331
266-0 Truckee Remediation District	-	0.0000%	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-
270-6 Other Restricted Funds - May	-	0.0000%	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-
280-0 TMFPD General Fund	-	0.0000%	-
281-0 SFPD General Fund	-	0.0000%	-
283-0 SFPD Emergency Fund	-	0.0000%	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-
286-0 TMFPD Emergency Fund	-	0.0000%	-
287-0 TMFPD Stabilization	-	0.0000%	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-
386-0 TMFPD Debt Service	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-
404-0 Parks Construction Fund	-	0.0000%	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

199100 ENERGY

ALLOCATION OF COSTS:

	Energy Costs		Allocated Costs		
	FY11 Utility Costs	%			
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -		
494-0 Infrastructure Fund	-	0.0000%	-		
520 Golf Course	-	0.0000%	-		
560 Building and Safety Fund	13,391	0.3487%	13,192		
566-0 Water Resources	-	0.0000%	-		
568-0 So.Truckee Meadows GID	-	0.0000%	-		
618-0 Health Benefits	-	0.0000%	-		
619-0 Risk Management	-	0.0000%	-		
669-0 Equipment Services	-	0.0000%	-		
682-0 TMLPD Worker's Comp	-	0.0000%	-		
712-0 Nevada Works	-	0.0000%	-		
713-0 RTC	-	0.0000%	-		
714-0 WC School Dist Debt	-	0.0000%	-		
715-0 Library Investment	-	0.0000%	-		
716-0 TWRQSA Joint Venture	-	0.0000%	-		
721-0 Public Guard Trust	-	0.0000%	-		
722-0 Social Service Trust	-	0.0000%	-		
730-0 Fish and Game	-	0.0000%	-		
732-0 Range Improvement District	-	0.0000%	-		
738-0 Court Trust Fund	-	0.0000%	-		
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-		
740-0 Railroad Grd Sep Pro	-	0.0000%	-		
742-0 Southwest Point/Arrowhead	-	0.0000%	-		
750-0 OPEB Trust Fund	-	0.0000%	-		
752-0 Agency Tax Settlement	-	0.0000%	-		
753-0 Deferred Com Division	-	0.0000%	-		
754-0 Tahoe Regional Planning	-	0.0000%	-		
756-0 Tank Farm	-	0.0000%	-		
760-0 Project Restart	-	0.0000%	-		
766-0 Western Reg Wtr Comm	-	0.0000%	-		
990055 May Building Trust	-	0.0000%	-		
990221 Verdi Tv Admin	-	0.0000%	-		
992010 Senior Services Fund	-	0.0000%	-		
994000 TRPA Permits	-	0.0000%	-		
994002 AT&T Cell Tower	-	0.0000%	-		
994003 Ubiquitel Cell Tower	-	0.0000%	-		
998000 Financial Assurances	-	0.0000%	-		
Other	9,972	0.2597%	9,825		
Total Allocations to Operating Depts:	<u>3,588,246</u>	<u>93.4494%</u>	<u>3,535,342</u>	-	-
Total Costs Allocated	<u>\$ 3,839,777</u>	<u>100.0000%</u>	<u>\$ 3,783,161</u>	\$ -	\$ -

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2011
Fixed for the Fiscal Year ending June 30, 2013

162-1 FACILITY MANAGEMENT

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Facility Management Division of the Department of General Services provides building maintenance, building repair, minor remodeling, office modification, custodial, painting, cleaning, and other related activities to occupants of County owned and leased facilities. Facility Management maintains cost data on each building using their Cost Accounting Maintenance System, or CAMS. The system tracks direct cost by location and customer agency. The system accumulates costs incurred in three budget accounts: carpentry; physical plant maintenance and operations; and painting. Costs for these three units are combined and allocated based on the CAMS direct cost by user and building during FY 2011. Janitorial/Security/Contract Service costs are allocated to those agencies receiving the services based on the square footage or direct contracts for each Department during FY 2011. Although Facility Management still provides payment for the Energy costs of the County these expenses are now recorded within Fund 199-0, Undesignated Revenue, in FY 2011. A total of \$8,230 was posted to 1613000 Energy in FY11. This amount is transferred to 1991000 for allocation.

The County operates two centralized complexes shared by multiple departments. The first is the administrative complex, which houses most of the main offices for many County departments. The second is the Mills Lane complex which houses the District Attorneys Offices and Reno Justice Courts. This plan accumulates costs related to these two complexes, including their share of building maintenance carpentry, physical plant and painting costs and distributes the total operating cost for these three primary complexes based on the square footage for occupant departments during FY 2011. The reimbursement for Mills Lane is directly associated to the Reno Justice Courts and therefore the Mills Lane costs are allocated based upon square footage use, then the reimbursement is applied only against the Reno Justice Court allocation.

The County maintains the schedule of all capital equipment that is depreciated based upon generally accepted accounting principles. The Comptroller documents and provides the allowable depreciation amount to equipment in the Governmental Asset Report. These costs are allocated to the identified Departments based upon the allowable depreciation as booked by the Comptroller for the FY2011 fiscal year. All Federally supported equipment and costs are not included in the distribution.

The Facilities Management Division also provides oversight for the Regional Emergency Operation Center/Flood Management for the County. These costs are identified and then not further allocated.

The Department of Social Services reimburses the cost of debt service and facility costs, \$300,000 for the Liberty Center. These costs are transferred to the Undesignated Revenue Cost Center and are not reflected as a reduction of costs in the Facility Management Budget. All costs for Social Services are allocated and calculated based upon standard distribution methods. The \$300,000 is then deducted from the total amount allocated to Social Services after the full allocation has been calculated. Therefore the total to be allocated and the total allocated are different by \$300,000 to avoid duplication of costs for Social Services.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
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 Fixed for the Fiscal Year ending June 30, 2013

162-1 FACILITY MANAGEMENT
 Less: Facility Infrastructure 162000

COSTS TO BE ALLOCATED
 Item of Cost

Item of Cost	Total, all Services	161500		161600		Mills Lane JC		Reg Emerg		NV Bicycle		Deprec Expense	Admin Center
		Facility Mgmt Admin	Social Svcs Reimbursement	161800	161900	161521	20282	Ops/Flood Mgmt/ Emerg Ops	Board / Energy Star Grant				
Department Expenditures													
Salaries	\$ 2,015,217	\$ 50,609	\$ -	\$ 1,700,461	\$ 264,147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Salary %	100.0000%	2.5114%	0.0000%	84.3810%	13.1076%	0.0000%	0.0000%	0.0000%	0.0000%				
Benefits	817,334	20,245	-	681,094	115,995	-	-	-	-	-	-		
	\$ 2,832,550	\$ 70,855	\$ -	\$ 2,381,554	\$ 380,141	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Services & Supplies	2,868,514	31,972	-	838,588	1,261,120	454,779	276,288	5,766					
Service Contracts	-	-	-	-	-	-	-	-	-	-	-		
Professional Svcs	207,653	-	-	-	-	207,653	-	-	-	-	-		
Repair & Maint	-	-	-	-	-	-	-	-	-	-	-		
Reg Emergency Ops Center	34,459	34,459	-	-	-	-	-	-	-	-	-		
Capital Equipment	15,090	-	-	-	-	-	15,090	-	-	-	-		
Departmental Expenditures Total	\$ 5,958,267	\$ 137,286	\$ -	\$ 3,220,142	\$ 1,641,262	\$ 662,433	\$ 291,378	\$ 5,766	\$ -	\$ -	\$ -		
A-87 Adjustments:													
Less Other Financing	(1,812)	(1,812)	-	-	-	-	-	-	-	-	-		
Reimbursements	(652,797)	(5,235)	-	4,419	-	(459,338)	(192,643)	-	-	-	-		
Unallowable Capital Outlay	(15,090)	-	-	-	-	-	(15,090)	-	-	-	-		
Reimbursement - Soc Services-See Note	(300,000)	-	(300,000)	-	-	-	-	-	-	-	-		
Transfer -Reg Emergency Ops Center	-	(34,459)	-	-	-	-	34,459	-	-	-	-		
Grant Reimbursement	(142,107)	-	-	-	-	-	(141,107)	(1,000)	-	-	-		
Less: Payment for Equip Replacement	-	-	-	-	-	-	-	-	-	-	-		
Add Depreciation	3,090,218	-	-	-	-	676,125	-	-	-	-	1,975,215	438,878	
A-87 Allowable Costs	\$ 7,936,678	\$ 95,780	\$ (300,000)	\$ 3,224,561	\$ 1,641,262	\$ 879,219	\$ (23,003)	\$ 4,766	\$ -	\$ -	\$ 1,975,215	\$ 438,878	
Allocated Costs:													
101-1 County Manager	8,182	205	-	6,904	1,073	-	-	-	-	-	-		
101-6 Com Relations	8,893	223	-	7,504	1,166	-	-	-	-	-	-		
101-8 Mgmt Svcs	1,009	25	-	851	133	-	-	-	-	-	-		
101-9 Internal Audit	-	-	-	-	-	-	-	-	-	-	-		
103-1 Finance Admin	-	-	-	-	-	-	-	-	-	-	-		
103-3 Comptroller	25,920	651	-	21,872	3,397	-	-	-	-	-	-		
103-5 Budget Div	10,163	255	-	8,576	1,332	-	-	-	-	-	-		
103-6 Purchasing	8,711	219	-	7,350	1,142	-	-	-	-	-	-		
106-1 DA Criminal	-	-	-	-	-	-	-	-	-	-	-		
106700 DA Civil	-	-	-	-	-	-	-	-	-	-	-		
108100 IT Admin	-	-	-	-	-	-	-	-	-	-	-		
108301 Telecomm	1,396	35	-	1,178	183	-	-	-	-	-	-		
108300-900 IT Software & Services	-	-	-	-	-	-	-	-	-	-	-		
108500 IT Enterprise Infra	152	4	-	128	20	-	-	-	-	-	-		
108800 IT Infrastructure Pres	-	-	-	-	-	-	-	-	-	-	-		
109-0 Human Resources	33,562	843	-	28,320	4,399	-	-	-	-	-	-		
113-0 Treasurer	3,652	92	-	3,082	478	-	-	-	-	-	-		
160-1 Public Works Admin	309,071	7,762	-	260,797	40,512	-	-	-	-	-	-		
161100 General Svcs Admin	5,993	151	-	-	5,842	-	-	-	-	-	-		
Fund 162-1 Facility Mgmt (Adj)	53,871	1,353	-	41,960	7,062	3,496	-	-	-	-	-		
199100 Energy Maintenance	-	-	-	-	-	-	-	-	-	-	-		
162000 Facilities Preservation	4,764	120	-	-	4,644	-	-	-	-	-	-		
188-0 Fund Transfers	134,541	3,379	-	113,527	17,635	-	-	-	-	-	-		
Total A-87 Costs	8,546,557	111,097	(300,000)	3,726,610	1,730,279	882,716	(23,003)	4,766	1,975,215	438,878			
Total Costs by Function	8,546,557	111,097	(300,000)	3,726,610	1,730,279	882,716	(23,003)	4,766	1,975,215	438,878			
Distribute General Administrative Costs	0	(111,097)	-	96,160	14,937	-	-	-	-	-	-		
Allocable Costs	8,546,557	-	(300,000)	3,822,769	1,745,216	882,716	(23,003)	4,766	1,975,215	438,878			
Unallowable Costs	18,237	-	-	-	-	-	23,003	(4,766)	-	-	-		
Total Allocated Costs	\$ 8,564,794	-	(300,000)	\$ 3,822,769	\$ 1,745,216	\$ 882,716	\$ -	\$ -	\$ 1,975,215	\$ 438,878			

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

162-1 FACILITY MANAGEMENT

ALLOCATION OF COSTS:

	Facility Maint			Custodial/ Security			Admin Center		
	\$ Maint Workorder	%	Allocated Costs	Contracts	%	Allocated Costs	Usable Sft.	%	Allocated Costs
Allocated Departments:									
101-1 County Manager	\$ 7,148	0.5802%	\$ 22,180	19,328	1.6368%	\$ 28,566	11,794	6.4902%	\$ 28,484
101-6 Com Relations	-	0.0000%	-	1,753	0.1485%	2,592	1,394	0.7671%	3,367
101-8 Mgmt Svcs	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
103-1 Finance Admin	693	0.0562%	2,148	5,587	0.4731%	8,257	3,409	1.8760%	8,233
103-3 Comptroller	946	0.0768%	2,936	6,993	0.5922%	10,335	5,562	3.0608%	13,433
103-5 Budget Div	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
103-6 Purchasing	860	0.0698%	2,668	2,561	0.2169%	3,785	2,037	1.1210%	4,920
106-1 DA Criminal	5,885	0.4776%	18,258	19,401	1.6430%	28,674	-	0.0000%	-
106700 DA Civil	-	0.0000%	-	2,443	0.2069%	3,611	-	0.0000%	-
108100 IT Admin	-	0.0000%	-	18,701	1.5837%	27,639	14,589	8.0283%	35,234
108301 Telecomm	738	0.0599%	2,290	-	0.0000%	-	-	0.0000%	-
108300-900 IT Software & Services	12,851	1.0430%	39,871	11,152	0.9445%	16,484	-	0.0000%	-
108500 IT Enterprise Infra	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
109-0 Human Resources	3,494	0.2836%	10,841	10,887	0.9220%	16,091	6,643	3.6556%	16,044
113-0 Treasurer	4,969	0.4033%	15,417	10,521	0.8910%	15,550	8,368	4.6049%	20,210
160-1 Public Works Admin	21,973	1.7833%	68,171	12,391	1.0494%	18,314	7,561	4.1608%	18,261
161100 General Svcs Admin	1,676	0.1360%	5,199	6,577	0.5570%	9,721	5,231	2.8786%	12,634
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-	30,015	2.5419%	44,362	-	0.0000%	-
199100 Energy Maintenance	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
162000 Facilities Preservation	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
Subtotal, Allocated Departments	61,234	4.9697%	189,979	158,310	13.4069%	233,981	66,588	36.64330%	160,820
Operating Departments									
100-0 County Commission	\$ -	0.0000%	\$ -	-	0.0000%	\$ -	-	0.0000%	\$ -
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
101-5 Emer Mgmt Administration	5,061	0.4108%	15,704	6,323	0.5355%	9,346	-	0.0000%	-
102-0 Assessor	14,643	1.1885%	45,434	34,286	2.9036%	50,674	27,270	15.0067%	65,861
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
104-0 Clerk	5,671	0.4602%	17,592	4,226	0.3579%	6,246	-	0.0000%	-
106-2 CARES/SART	-	0.0000%	-	7,053	0.5973%	10,424	-	0.0000%	-
106-3 Family Support Enf	-	0.0000%	-	5,167	0.4376%	7,637	-	0.0000%	-
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-	1,203	0.1019%	1,778	-	0.0000%	-
106-9 Drug Forfeitures	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
108700 GIS	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
111-0 Recorder	1,526	0.1239%	4,736	13,586	1.1506%	20,080	8,290	4.5620%	20,022
112-0 Elections	2,886	0.2342%	8,953	14,677	1.2430%	21,693	8,956	4.9285%	21,630
116-0 Community Development	981	0.0796%	3,043	12,529	1.0610%	18,517	7,645	4.2070%	18,464
120-1 District Courts Admin	71,573	5.8089%	222,061	86,043	7.2867%	127,169	-	0.0000%	-
120-2 Courts Gen Jurisdiction	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
120-3 Family Court	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
120-4 Pre-Trial	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
120-5 Specialty Courts Division	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
123-0 Law Library	1,911	0.1551%	5,929	9,144	0.7743%	13,513	-	0.0000%	-
124-0 Public Defender	5,556	0.4509%	17,237	25,346	2.1464%	37,459	-	0.0000%	-
125-1 Incline Justice Court	25	0.0020%	76	-	0.0000%	-	-	0.0000%	-
125-3 Reno Justice Court	15,159	1.2303%	47,032	26,251	2.2232%	38,800	-	0.0000%	-
125-4 Sparks Justice Court	7,929	0.6435%	24,600	13,045	1.1048%	19,281	-	0.0000%	-
125-7 Wadsworth Justice Court	104	0.0084%	321	-	0.0000%	-	-	0.0000%	-
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
127-0 Juvenile Services	48,942	3.9722%	151,848	59,926	5.0749%	88,568	-	0.0000%	-
128-0 Alternative Public Defender	-	0.0000%	-	7,305	0.6187%	10,798	-	0.0000%	-
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
130-0 Library	173,230	14.0594%	537,458	262,722	22.2491%	388,295	-	0.0000%	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

162-1 FACILITY MANAGEMENT

ALLOCATION OF COSTS:

	Facility Maint			Custodial/ Security			Admin Center		
	\$ Maint Workorder	%	Allocated Costs	Contracts	%	Allocated Costs	Usable Sft.	%	Allocated Costs
140-1 Parks Administration	\$ 135,219	10.9743%	\$ 419,522	\$ 9,883	0.8370%	\$ 14,607	-	0.0000%	\$ -
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
140-15 Regional Parks	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
140-3 Recreation	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
150-0 Sheriff	382,333	31.0301%	1,186,209	114,215	9.6725%	168,806	-	0.0000%	-
153-0 Coroner	15,595	1.2657%	48,385	8,675	0.7347%	12,822	-	0.0000%	-
154-0 Alternative Sentencing	-	0.0000%	-	910	0.0771%	1,346	-	0.0000%	-
157100 Public Guardian	996	0.0808%	3,089	6,724	0.5694%	9,937	-	0.0000%	-
159100 Public Administrator	5,578	0.4527%	17,306	15,650	1.3254%	23,131	-	0.0000%	-
160200 Public Works Projects	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
163100 County Engineer	73	0.0059%	226	-	0.0000%	-	-	0.0000%	-
165100 Roads	11,849	0.9617%	36,764	15,108	1.2795%	22,330	-	0.0000%	-
179100 Social Services Admin	73,114	5.9339%	226,839	83,551	7.0757%	123,486	-	0.0000%	-
179120 County Child Welfare	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
179300 Medical Assit Indigent	-	0.0000%	-	10,707	0.9067%	15,824	8,516	4.6864%	20,568
179-2 Homeless Shelter	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
181-00 Community Support	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
182-0 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
183-0 Administrative Enforcement	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
187-0 Fire Suppression	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
202-0 Public Health Administration	26,689	2.1661%	82,805	67,818	5.7433%	100,233	44,409	24.4383%	107,254
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
205-0 Animal Services	29,990	2.4340%	93,046	-	0.0000%	-	-	0.0000%	-
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
209-0 Regional Safety Training Center	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
211-0 Truckee River Flood Mgmt	2,088	0.1694%	6,476	-	0.0000%	-	-	0.0000%	-
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
225-0 Senior Center	32,866	2.6674%	101,969	53,953	4.5691%	79,741	-	0.0000%	-
228-0 Child Protective Services	-	0.0000%	-	23,731	2.0097%	35,074	-	0.0000%	-
266-0 Truckee Remediation District	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	1,399	0.1135%	4,339	-	0.0000%	-	-	0.0000%	-
270-6 Other Restricted Funds - May	24,030	1.9503%	74,555	-	0.0000%	-	-	0.0000%	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
280-0 TMLPD General Fund	689	0.0560%	2,141	-	0.0000%	-	-	0.0000%	-
281-0 SFPD General Fund	-	0.0000%	-	-	0.0000%	-	290	0.1596%	700
283-0 SFPD Emergency Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
286-0 TMLPD Emergency Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
287-0 TMLPD Stabilization	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
288-0 TMLPD Pre-Fund Retiree Hlth	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
386-0 TMLPD Debt Service	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
404-0 Parks Construction Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
480-0 TMLPD Const	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-

County of Washoe, Nevada
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 Fixed for the Fiscal Year ending June 30, 2013

162-1 FACILITY MANAGEMENT

ALLOCATION OF COSTS:

	Facility Maint			Custodial/ Security			Admin Center		
	\$ Maint			Contracts			Usable Sft.		
	Workorder	%	Allocated Costs		%	Allocated Costs		%	Allocated Costs
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -	-	0.0000%	\$ -	-	0.0000%	\$ -
494-0 Infrastructure Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
520 Golf Course	8,829	0.7166%	27,394	-	0.0000%	-	-	0.0000%	-
560 Building and Safety Fund	2,822	0.2290%	8,754	8,112	0.6870%	11,990	4,950	2.7240%	11,955
566-0 Water Resources	26,758	2.1717%	83,019	3,016	0.2554%	4,457	-	0.0000%	-
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
619-0 Risk Management	828	0.0672%	2,569	-	0.0000%	-	-	0.0000%	-
669-0 Equipment Services	7,943	0.6446%	24,642	-	0.0000%	-	-	0.0000%	-
682-0 TMLPD Worker's Comp	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
713-0 RTC	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
714-0 WC School Dist Debt	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
715-0 Library Investment	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
722-0 Social Service Trust	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
730-0 Fish and Game	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
732-0 Range Improvement District	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
738-0 Courts Trust Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
760-0 Project Restart	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
Other	26,017	2.1115%	80,717	11,622	0.9841%	17,173	4,805	2.6442%	11,604
Total Allocations to Operating Depts:	1,170,901	95.0303%	3,632,790	1,022,509	86.5931%	1,511,235	115,131	63.3567%	278,058
Total Costs Allocated	\$ 1,232,135	100.0000%	\$ 3,822,769	1,180,819	100.0000%	\$ 1,745,216	181,719	100.0000%	\$ 438,878

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

162-1 FACILITY MANAGEMENT

ALLOCATION OF COSTS, cont'd:

<u>Mills Lane Complex</u>			
	Square ft.	%	Allocated Costs
Allocated Departments:			
101-1 County Manager	-	0.0000%	\$ -
101-6 Com Relations	-	0.0000%	-
101-8 Mgmt Svcs	-	0.0000%	-
101-9 Internal Audit	-	0.0000%	-
103-1 Finance Admin	-	0.0000%	-
103-3 Comptroller	-	0.0000%	-
103-5 Budget Div	-	0.0000%	-
103-6 Purchasing	-	0.0000%	-
106-1 DA Criminal	54,189	42.2828%	567,458
106700 DA Civil	7,070	5.5166%	74,036
108100 IT Admin	-	0.0000%	-
108301 Telecomm	-	0.0000%	-
108300-900 IT Software & Services	-	0.0000%	-
108500 IT Enterprise Infra	-	0.0000%	-
108800 IT Infrastructure Pres	-	0.0000%	-
109-0 Human Resources	-	0.0000%	-
113-0 Treasurer	-	0.0000%	-
160-1 Public Works Admin	-	0.0000%	-
161100 General Svcs Admin	-	0.0000%	-
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-
199100 Energy Maintenance	-	0.0000%	-
162000 Facilities Preservation	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-
Subtotal, Allocated Departments	61,260	47.7994%	641,494
Operating Departments			
100-0 County Commission	-	0.0000%	\$ -
101-3 Grants Division - Co Mgr.	-	0.0000%	-
101-5 Emer Mgmt Administration	-	0.0000%	-
102-0 Assessor	-	0.0000%	-
103-9 Merit Award Program	-	0.0000%	-
104-0 Clerk	-	0.0000%	-
106-2 CARES/SART	-	0.0000%	-
106-3 Family Support Enf	14,953	11.6678%	156,587
106-5 DA Grants	-	0.0000%	-
106710 DA CPS Integration	3,482	2.7171%	36,465
106-9 Drug Forfeitures	-	0.0000%	-
108700 GIS	-	0.0000%	-
108-7 GIS Base Mapping	-	0.0000%	-
111-0 Recorder	-	0.0000%	-
112-0 Elections	-	0.0000%	-
116-0 Community Development	-	0.0000%	-
120-1 District Courts Admin	-	0.0000%	-
120-2 Courts Gen Jurisdiction	-	0.0000%	-
120-3 Family Court	-	0.0000%	-
120-4 Pre-Trial	-	0.0000%	-
120-5 Specialty Courts Division	-	0.0000%	-
123-0 Law Library	-	0.0000%	-
124-0 Public Defender	-	0.0000%	-
125-1 Incline Justice Court	-	0.0000%	-
125-3 Reno Justice Court	43,197	33.7055%	(6,992)
125-4 Sparks Justice Court	-	0.0000%	-
125-7 Wadsworth Justice Court	-	0.0000%	-
126-0 Incline Constable	-	0.0000%	-
127-0 Juvenile Services	-	0.0000%	-
128-0 Alternative Public Defender	-	0.0000%	-
129-0 Conflict Counsel	-	0.0000%	-
130-0 Library	-	0.0000%	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

162-1 FACILITY MANAGEMENT

ALLOCATION OF COSTS, cont'd:

	<u>Mills Lane Complex</u>		
	Square ft.	%	Allocated Costs
140-1 Parks Administration	-	0.0000%	\$ -
140-2 Parks Planning & Develop	-	0.0000%	-
140-15 Regional Parks	-	0.0000%	-
140-3 Recreation	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	2,634	2.0551%	27,581
153-0 Coroner	-	0.0000%	-
154-0 Alternative Sentencing	2,634	2.0551%	27,581
157100 Public Guardian	-	0.0000%	-
159100 Public Administrator	-	0.0000%	-
160200 Public Works Projects	-	0.0000%	-
163100 County Engineer	-	0.0000%	-
165100 Roads	-	0.0000%	-
179100 Social Services Admin	-	0.0000%	-
179120 County Child Welfare	-	0.0000%	-
179200 General Assistance	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-
179300 Medical Assit Indigent	-	0.0000%	-
179-2 Homeless Shelter	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	-	0.0000%	-
182-0 Accrued Benefits	-	0.0000%	-
183-0 Administrative Enforcement	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	-	0.0000%	-
189-0 Contingency	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-
202-0 Public Health Administration	-	0.0000%	-
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-
205-0 Animal Services	-	0.0000%	-
208-0 Enhanced 911	-	0.0000%	-
209-0 Regional Safety Training Center	-	0.0000%	-
210-0 Regional Communication Center	-	0.0000%	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-
221-0 Direct Assist/Med Indigent	-	0.0000%	-
225-0 Senior Center	-	0.0000%	-
228-0 Child Protective Services	-	0.0000%	-
266-0 Truckee Remediation District	-	0.0000%	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-
270-6 Other Restricted Funds - May	-	0.0000%	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-
280-0 TMFPD General Fund	-	0.0000%	-
281-0 SFPD General Fund	-	0.0000%	-
283-0 SFPD Emergency Fund	-	0.0000%	-
285-0 SFPD 474 Retire Insurance	-	0.0000%	-
286-0 TMFPD Emergency Fund	-	0.0000%	-
287-0 TMFPD Stabilization	-	0.0000%	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-
386-0 TMFPD Debt Service	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-
404-0 Parks Construction Fund	-	0.0000%	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

162-1 FACILITY MANAGEMENT

ALLOCATION OF COSTS, cont'd:

Mills Lane Complex

	Square ft.	%	Allocated Costs
489-0 Capital Facilities Fund	-	0.0000%	-
494-0 Infrastructure Fund	-	0.0000%	-
520 Golf Course	-	0.0000%	-
560 Building and Safety Fund	-	0.0000%	-
566-0 Water Resources	-	0.0000%	-
568-0 So.Truckee Meadows GID	-	0.0000%	-
618-0 Health Benefits	-	0.0000%	-
619-0 Risk Management	-	0.0000%	-
669-0 Equipment Services	-	0.0000%	-
682-0 TMLPD Worker's Comp	-	0.0000%	-
712-0 Nevada Works	-	0.0000%	-
713-0 RTC	-	0.0000%	-
714-0 WC School Dist Debt	-	0.0000%	-
715-0 Library Investment	-	0.0000%	-
716-0 TWRQSA Joint Venture	-	0.0000%	-
721-0 Public Guard Trust	-	0.0000%	-
722-0 Social Service Trust	-	0.0000%	-
730-0 Fish and Game	-	0.0000%	-
732-0 Range Improvement District	-	0.0000%	-
738-0 Court Trust Fund	-	0.0000%	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-
750-0 OPEB Trust Fund	-	0.0000%	-
752-0 Agency Tax Settlement	-	0.0000%	-
753-0 Deferred Com Division	-	0.0000%	-
754-0 Tahoe Regional Planning	-	0.0000%	-
756-0 Tank Farm	-	0.0000%	-
760-0 Project Restart	-	0.0000%	-
766-0 Western Reg Wtr Comm	-	0.0000%	-
990055 May Building Trust	-	0.0000%	-
990221 Verdi Tv Admin	-	0.0000%	-
992010 Senior Services Fund	-	0.0000%	-
994000 TRPA Permits	-	0.0000%	-
994002 AT&T Cell Tower	-	0.0000%	-
994003 Ubiquitel Cell Tower	-	0.0000%	-
998000 Financial Assurances	-	0.0000%	-
Other	-	0.0000%	-
Total Allocations to Operating Depts:	<u>66,900</u>	<u>52.2006%</u>	<u>241,222</u>
Total Costs Allocated	128,160	100.0000% \$	882,716

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

162-1 FACILITY MANAGEMENT

	Mills Lane		Custodial/		Adjustment -		Total Allocated
	Complex	Facility Maint	Security	Deprec Expense	Admin Center	Soc Svcs	
Allocated Departments:	Allocated Costs	Allocated Costs	Allocated Costs	Actual Costs	Allocated Costs		
101-1 County Manager	\$ -	\$ 22,180	\$ 28,566	\$ 900	\$ 28,484	\$ -	\$ 80,130
101-6 Com Relations	-	-	2,592	-	3,367	-	5,959
101-8 Mgmt Svcs	-	-	-	-	-	-	-
101-9 Internal Audit	-	-	-	-	-	-	-
103-1 Finance Admin	-	2,148	8,257	-	8,233	-	18,638
103-3 Comptroller	-	2,936	10,335	-	13,433	-	26,704
103-5 Budget Div	-	-	-	-	-	-	-
103-6 Purchasing	-	2,668	3,785	-	4,920	-	11,373
106-1 DA Criminal	567,458	18,258	28,674	75,443	-	-	689,833
106700 DA Civil	74,036	-	3,611	-	-	-	77,647
108100 IT Admin	-	-	27,639	-	35,234	-	62,873
108301 Telecomm	-	2,290	-	-	-	-	2,290
108300-900 IT Software & Services	-	39,871	16,484	1,652,148	-	-	1,708,503
108500 IT Enterprise Infra	-	-	-	-	-	-	-
108800 IT Infrastructure Pres	-	-	-	-	-	-	-
109-0 Human Resources	-	10,841	16,091	-	16,044	-	42,976
113-0 Treasurer	-	15,417	15,550	215,128	20,210	-	266,305
160-1 Public Works Admin	-	68,171	18,314	20,119	18,261	-	124,865
161100 General Svcs Admin	-	5,199	9,721	1,969	12,634	-	29,523
Fund 162-1 Facility Mgmt (Adj)	-	-	44,362	9,509	-	-	53,871
199100 Energy Maintenance	-	-	-	-	-	-	-
162000 Facilities Preservation	-	-	-	-	-	-	-
188-0 Fund Transfers	-	-	-	-	-	-	-
	641,494	189,979	233,981	1,975,215	160,820	-	3,201,489
100-0 County Commission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101-3 Grants Division - Co Mgr.	-	-	-	-	-	-	-
101-5 Emer Mgmt Administration	-	15,704	9,346	-	-	-	25,050
102-0 Assessor	-	45,434	50,674	-	65,861	-	161,969
103-9 Merit Award Program	-	-	-	-	-	-	-
104-0 Clerk	-	17,592	6,246	-	-	-	23,838
106-2 CARES/SART	-	-	10,424	-	-	-	10,424
106-3 Family Support Enf	156,587	-	7,637	-	-	-	164,224
106-5 DA Grants	-	-	-	-	-	-	-
106710 DA CPS Integration	36,465	-	1,778	-	-	-	38,243
106-9 Drug Forfeitures	-	-	-	-	-	-	-
108700 GIS	-	-	-	-	-	-	-
108-7 GIS Base Mapping	-	-	-	-	-	-	-
111-0 Recorder	-	4,736	20,080	-	20,022	-	44,838
112-0 Elections	-	8,953	21,693	-	21,630	-	52,276
116-0 Community Development	-	3,043	18,517	-	18,464	-	40,024
120-1 District Courts Admin	-	222,061	127,169	-	-	-	349,230
120-2 Courts Gen Jurisdiction	-	-	-	-	-	-	-
120-3 Family Court	-	-	-	-	-	-	-
120-4 Pre-Trial	-	-	-	-	-	-	-
120-5 Specialty Courts Division	-	-	-	-	-	-	-
123-0 Law Library	-	5,929	13,513	-	-	-	19,442
124-0 Public Defender	-	17,237	37,459	-	-	-	54,696
125-1 Incline Justice Court	-	76	-	-	-	-	76
125-3 Reno Justice Court	(6,992)	47,032	38,800	-	-	-	78,840
125-4 Sparks Justice Court	-	24,600	19,281	-	-	-	43,881
125-7 Wadsworth Justice Court	-	321	-	-	-	-	321
126-0 Incline Constable	-	-	-	-	-	-	-
127-0 Juvenile Services	-	151,848	88,568	-	-	-	240,416
128-0 Alternative Public Defender	-	-	10,798	-	-	-	10,798
129-0 Conflict Counsel	-	-	-	-	-	-	-
130-0 Library	-	537,458	388,295	-	-	-	925,753

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

162-1 FACILITY MANAGEMENT

	Mills Lane		Custodial/		Adjustment -		Total Allocated
	Complex	Facility Maint	Security	Deprec Expense	Admin Center	Soc Svcs	
	Allocated Costs	Allocated Costs	Allocated Costs	Actual Costs	Allocated Costs		
140-1 Parks Administration	\$ -	\$ 419,522	\$ 14,607	\$ -	\$ -	\$ -	\$ 434,129
140-2 Parks Planning & Develop	-	-	-	-	-	-	-
140-15 Regional Parks	-	-	-	-	-	-	-
140-3 Recreation	-	-	-	-	-	-	-
140-9 Parks Infrastructure Preserv	-	-	-	-	-	-	-
150-0 Sheriff	27,581	1,186,209	168,806	-	-	-	1,382,595
153-0 Coroner	-	48,385	12,822	-	-	-	61,207
154-0 Alternative Sentencing	27,581	-	1,346	-	-	-	28,927
157100 Public Guardian	-	3,089	9,937	-	-	-	13,026
159100 Public Administrator	-	17,306	23,131	-	-	-	40,437
160200 Public Works Projects	-	-	-	-	-	-	-
163100 County Engineer	-	226	-	-	-	-	226
165100 Roads	-	36,764	22,330	-	-	-	59,094
179100 Social Services Admin	-	226,839	123,486	-	-	(300,000)	50,325
179120 County Child Welfare	-	-	-	-	-	-	-
179200 General Assistance	-	-	-	-	-	-	-
179250 Adult Comm Assis Center	-	-	-	-	-	-	-
179300 Medical Assit Indigent	-	-	15,824	-	20,568	-	36,392
179-2 Homeless Shelter	-	-	-	-	-	-	-
180-0 Intergovernmental	-	-	-	-	-	-	-
181-00 Community Support	-	-	-	-	-	-	-
182-0 Accrued Benefits	-	-	-	-	-	-	-
183-0 Administrative Enforcement	-	-	-	-	-	-	-
184-0 Regional Water Planning	-	-	-	-	-	-	-
187-0 Fire Suppression	-	-	-	-	-	-	-
189-0 Contingency	-	-	-	-	-	-	-
199-0 Undesig Rev - Excluding Energy	-	-	-	-	-	-	-
202-0 Public Health Administration	-	82,805	100,233	-	107,254	-	290,292
203-0 Stabilization Fund	-	-	-	-	-	-	-
204-0 Library Expansion	-	-	-	-	-	-	-
205-0 Animal Services	-	93,046	-	-	-	-	93,046
208-0 Enhanced 911	-	-	-	-	-	-	-
209-0 Regional Safety Training Center	-	-	-	-	-	-	-
210-0 Regional Communication Center	-	-	-	-	-	-	-
211-0 Truckee River Flood Mgmt	-	6,476	-	-	-	-	6,476
221-0 Direct Assist/Med Indigent	-	-	-	-	-	-	-
225-0 Senior Center	-	101,969	79,741	-	-	-	181,710
228-0 Child Protective Services	-	-	35,074	-	-	-	35,074
266-0 Truckee Remediation District	-	-	-	-	-	-	-
270-2 Other Restricted Funds-Baseball	-	-	-	-	-	-	-
270-3 Other Restricted Funds-Coop Ext	-	4,339	-	-	-	-	4,339
270-6 Other Restricted Funds - May	-	74,555	-	-	-	-	74,555
270-7 Other Rest Funds-Admin Assess	-	-	-	-	-	-	-
280-0 TMFPD General Fund	-	2,141	-	-	-	-	2,141
281-0 SFPD General Fund	-	-	-	-	700	-	700
283-0 SFPD Emergency Fund	-	-	-	-	-	-	-
285-0 SFPD 474 Retiree Insurance	-	-	-	-	-	-	-
286-0 TMFPD Emergency Fund	-	-	-	-	-	-	-
287-0 TMFPD Stabilization	-	-	-	-	-	-	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	-	-	-	-	-	-
295-0 Prefunded Ret Health Ben	-	-	-	-	-	-	-
301-0 Debt Service	-	-	-	-	-	-	-
340-0 SAD Debt Service	-	-	-	-	-	-	-
386-0 TMFPD Debt Service	-	-	-	-	-	-	-
402-0 Public Works Construction Fund	-	-	-	-	-	-	-
404-0 Parks Construction Fund	-	-	-	-	-	-	-
450-0 Stormwater Impact Fee Fund	-	-	-	-	-	-	-
480-0 TMFPD Const	-	-	-	-	-	-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

162-1 FACILITY MANAGEMENT

	Mills Lane		Custodial/		Adjustment -		Total Allocated
	Complex	Facility Maint	Security	Deprec Expense	Admin Center	Soc Svcs	
	Allocated Costs	Allocated Costs	Allocated Costs	Actual Costs	Allocated Costs		
489-0 Capital Facilities Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
494-0 Infrastructure Fund	-	-	-	-	-	-	-
520 Golf Course	-	27,394	-	-	-	-	27,394
560 Building and Safety Fund	-	8,754	11,990	-	11,955	-	32,699
566-0 Water Resources	-	83,019	4,457	-	-	-	87,476
568-0 So.Truckee Meadows GID	-	-	-	-	-	-	-
618-0 Health Benefits	-	-	-	-	-	-	-
619-0 Risk Management	-	2,569	-	-	-	-	2,569
669-0 Equipment Services	-	24,642	-	-	-	-	24,642
682-0 TMLPD Worker's Comp	-	-	-	-	-	-	-
712-0 Nevada Works	-	-	-	-	-	-	-
713-0 RTC	-	-	-	-	-	-	-
714-0 WC School Dist Debt	-	-	-	-	-	-	-
715-0 Library Investment	-	-	-	-	-	-	-
716-0 TWRQSA Joint Venture	-	-	-	-	-	-	-
721-0 Public Guard Trust	-	-	-	-	-	-	-
722-0 Social Service Trust	-	-	-	-	-	-	-
730-0 Fish and Game	-	-	-	-	-	-	-
732-0 Range Improvement District	-	-	-	-	-	-	-
738-0 Court Trust Fund	-	-	-	-	-	-	-
739-0 Sheriff Trust & Agency Fund	-	-	-	-	-	-	-
740-0 Railroad Grd Sep Pro	-	-	-	-	-	-	-
742-0 Southwest Point/Arrowhead	-	-	-	-	-	-	-
750-0 OPEB Trust Fund	-	-	-	-	-	-	-
752-0 Agency Tax Settlement	-	-	-	-	-	-	-
753-0 Deferred Com Division	-	-	-	-	-	-	-
754-0 Tahoe Regional Planning	-	-	-	-	-	-	-
756-0 Tank Farm	-	-	-	-	-	-	-
760-0 Project Restart	-	-	-	-	-	-	-
766-0 Western Reg Wtr Comm	-	-	-	-	-	-	-
990055 May Building Trust	-	-	-	-	-	-	-
990221 Verdi Tv Admin	-	-	-	-	-	-	-
992010 Senior Services Fund	-	-	-	-	-	-	-
994000 TRPA Permits	-	-	-	-	-	-	-
994002 AT&T Cell Tower	-	-	-	-	-	-	-
994003 Ubiquitel Cell Tower	-	-	-	-	-	-	-
998000 Financial Assurances	-	-	-	-	-	-	-
Other	-	80,717	17,173	-	11,604	-	109,495
Total Allocations to Operating Depts:	241,222	3,632,790	1,511,235	-	278,058	(300,000)	5,363,305
Total Costs Allocated	\$ 882,716	\$ 3,822,769	\$ 1,745,216	\$ 1,975,215	\$ 438,878	\$ (300,000)	\$ 8,564,794

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2011
Fixed for the Fiscal Year ending June 30, 2013

162000 FACILITIES INFRASTRUCTURE

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

Washoe County provides this budget account to support major preventative maintenance activities at various county facilities, based on need. While a portion of the expenditures from this account result in additions to value or life of facilities, and are capitalized, the balance could be allocated. In FY 2011, Facility Management developed a report to track and identify the specific building or Department that improvements were completed on. Any costs not specifically identified were placed into the "Other" operating Department.

County of Washoe, Nevada
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 Fixed for the Fiscal Year ending June 30, 2013

162000 FACILITIES INFRASTRUCTURE

COSTS TO BE ALLOCATED
 Item of Cost

Item of Cost	Total, all Services	Capital Outlay		Building Repairs	
Department Expenditures					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Salary %	595826776.0000%	0.0000%	100.0000%		
Benefits	-	-	-	-	-
Services & Supplies	260,558	-	260,558		
Professional Svcs	-	-	-		
Equipment	-	-	-		
Capital Outlay	152,154	152,154	-		
Building /Road/Repairs (non-capital)	-	-	-		
Departmental Expenditures Total	412,711	152,154	260,558	-	-
A-87 Adjustments:					
Non-Allowable Capital	(152,154)	(152,154)			
Add Depreciation, Equipment	-	-	-		
A-87 Allowable Costs	260,558	-	260,558	-	-
Allocated Costs:					
101-1 County Manager	-	-	-	-	-
101-6 Com Relations	-	-	-	-	-
101-8 Mgmt Svcs	-	-	-	-	-
101-9 Internal Audit	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-
103-3 Comptroller	-	-	-	-	-
103-5 Budget Div	-	-	-	-	-
103-6 Purchasing	3,659	-	3,659	-	-
106-1 DA Criminal	-	-	-	-	-
106700 DA Civil	-	-	-	-	-
108100 IT Admin	-	-	-	-	-
108301 Telecomm	-	-	-	-	-
108300-900 IT Software & Services	-	-	-	-	-
108500 IT Enterprise Infra	-	-	-	-	-
108800 IT Infrastructure Pres	-	-	-	-	-
109-0 Human Resources	-	-	-	-	-
113-0 Treasurer	-	-	-	-	-
160-1 Public Works Admin	-	-	-	-	-
161100 General Svcs Admin	-	-	-	-	-
Fund 162-1 Facility Mgmt (Adj)	-	-	-	-	-
199100 Energy Maintenance	-	-	-	-	-
162000 Facilities Preservation	-	-	-	-	-
188-0 Fund Transfers	-	-	-	-	-
Total A-87 Costs	264,217	-	264,217	-	-
Unallowable Costs	-	-	-	-	-
Total Costs by Function	264,217	-	264,217	-	-
Total Allocated Costs	\$ 264,217	\$ -	\$ 264,217	\$ -	\$ -

Reconciliation to SAP 162-0	
Central Service Cost Centers:	Total
Fac Mgmt	5,958,267
Fac Preservation	412,711
Subtotal	\$ 6,370,978
Non Central Service Cost Centers:	
Adjustment for Transfer to Energy	8,230
Total	6,379,208

County of Washoe, Nevada
 County Wide Cost Allocation Plan
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 Fixed for the Fiscal Year ending June 30, 2013

162000 FACILITIES INFRASTRUCTURE

ALLOCATION OF COSTS:

	<u>Building Repairs</u>			
	Direct Costs	%	Allocated Costs	
Allocated Departments:				
101-1 County Manager	\$ 5,486	1.3293%	\$ 3,512	
101-6 Com Relations	497	0.1204%	318	
101-8 Mgmt Svcs	-	0.0000%	-	
101-9 Internal Audit	-	0.0000%	-	
103-1 Finance Admin	1,586	0.3843%	1,015	
103-3 Comptroller	1,985	0.4810%	1,271	
103-5 Budget Div	-	0.0000%	-	
103-6 Purchasing	727	0.1762%	466	
106-1 DA Criminal	-	0.0000%	-	
106700 DA Civil	-	0.0000%	-	
108100 IT Admin	5,308	1.2861%	3,398	
108301 Telecomm	-	0.0000%	-	
108300-900 IT Software & Services	5,980	1.4490%	3,828	
108500 IT Enterprise Infra	-	0.0000%	-	
108800 IT Infrastructure Pres	-	0.0000%	-	
109-0 Human Resources	3,090	0.7487%	1,978	
113-0 Treasurer	2,986	0.7235%	1,912	
160-1 Public Works Admin	3,517	0.8522%	2,252	
161100 General Svcs Admin	1,867	0.4524%	1,195	
Fund 162-1 Facility Mgmt (Adj)	7,442	1.8032%	4,764	
199100 Energy Maintenance	-	0.0000%	-	
162000 Facilities Preservation	-	0.0000%	-	
188-0 Fund Transfers	-	0.0000%	-	
Subtotal, Allocated Departments	<u>40,471</u>	<u>9.8063%</u>	<u>25,909</u>	<u>-</u>
Operating Departments				
100-0 County Commission	\$ -	0.0000%	\$ -	
101-3 Grants Division - Co Mgr.	-	0.0000%	-	
101-5 Emer Mgmt Administration	-	0.0000%	-	
102-0 Assessor	9,732	2.3581%	6,230	
103-9 Merit Award Program	-	0.0000%	-	
104-0 Clerk	1,802	0.4366%	1,154	
106-2 CARES/SART	-	0.0000%	-	
106-3 Family Support Enf	-	0.0000%	-	
106-5 DA Grants	-	0.0000%	-	
106710 DA CPS Integration	-	0.0000%	-	
106-9 Drug Forfeitures	-	0.0000%	-	
108700 GIS	-	0.0000%	-	
108-7 GIS Base Mapping	-	0.0000%	-	
111-0 Recorder	3,856	0.9343%	2,469	
112-0 Elections	4,166	1.0094%	2,667	
116-0 Community Development	3,556	0.8616%	2,276	
120-1 District Courts Admin	15,348	3.7187%	9,825	
120-2 Courts Gen Jurisdiction	-	0.0000%	-	
120-3 Family Court	-	0.0000%	-	
120-4 Pre-Trial	-	0.0000%	-	
120-5 Specialty Courts Division	-	0.0000%	-	
123-0 Law Library	-	0.0000%	-	
124-0 Public Defender	23,508	5.6959%	15,050	
125-1 Incline Justice Court	-	0.0000%	-	
125-3 Reno Justice Court	-	0.0000%	-	
125-4 Sparks Justice Court	-	0.0000%	-	
125-7 Wadsworth Justice Court	-	0.0000%	-	
126-0 Incline Constable	-	0.0000%	-	
127-0 Juvenile Services	25,990	6.2974%	16,639	
128-0 Alternative Public Defender	6,776	1.6418%	4,338	
129-0 Conflict Counsel	-	0.0000%	-	
130-0 Library	12,413	3.0077%	7,947	

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

162000 FACILITIES INFRASTRUCTURE

ALLOCATION OF COSTS:

	<u>Building Repairs</u>		
	Direct	%	Allocated Costs
140-1 Parks Administration	\$ 17,995	4.3602%	\$ 11,520
140-2 Parks Planning & Develop	-	0.0000%	-
140-15 Regional Parks	-	0.0000%	-
140-3 Recreation	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	80,195	19.4313%	51,341
153-0 Coroner	17,583	4.2604%	11,257
154-0 Alternative Sentencing	-	0.0000%	-
157100 Public Guardian	-	0.0000%	-
159100 Public Administrator	2,219	0.5377%	1,421
160200 Public Works Projects	-	0.0000%	-
163100 County Engineer	-	0.0000%	-
165100 Roads	-	0.0000%	-
179100 Social Services Admin	77,492	18.7763%	49,610
179120 County Child Welfare	-	0.0000%	-
179200 General Assistance	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-
179300 Medical Assit Indigent	3,039	0.7364%	1,946
179-2 Homeless Shelter	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	-	0.0000%	-
182-0 Accrued Benefits	-	0.0000%	-
183-0 Administrative Enforcement	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	-	0.0000%	-
189-0 Contingency	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-
202-0 Public Health Administration	17,699	4.2885%	11,331
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-
205-0 Animal Services	2,010	0.4870%	1,287
208-0 Enhanced 911	-	0.0000%	-
209-0 Regional Safety Training Center	-	0.0000%	-
210-0 Regional Communication Center	-	0.0000%	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-
221-0 Direct Assist/Med Indigent	-	0.0000%	-
225-0 Senior Center	-	0.0000%	-
228-0 Child Protective Services	-	0.0000%	-
266-0 Truckee Remediation District	-	0.0000%	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-
270-6 Other Restricted Funds - May	-	0.0000%	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-
280-0 TMFPD General Fund	-	0.0000%	-
281-0 SFPD General Fund	-	0.0000%	-
283-0 SFPD Emergency Fund	-	0.0000%	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-
286-0 TMFPD Emergency Fund	-	0.0000%	-
287-0 TMFPD Stabilization	-	0.0000%	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-
386-0 TMFPD Debt Service	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-
404-0 Parks Construction Fund	-	0.0000%	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

162000 FACILITIES INFRASTRUCTURE

ALLOCATION OF COSTS:

	<u>Building Repairs</u>			
	Direct	%	Allocated Costs	
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -	
494-0 Infrastructure Fund	-	0.0000%	-	
520 Golf Course	11,141	2.6995%	7,133	
560 Building and Safety Fund	2,303	0.5580%	1,474	
566-0 Water Resources	-	0.0000%	-	
568-0 So.Truckee Meadows GID	-	0.0000%	-	
618-0 Health Benefits	-	0.0000%	-	
619-0 Risk Management	-	0.0000%	-	
669-0 Equipment Services	-	0.0000%	-	
682-0 TMLPD Worker's Comp	-	0.0000%	-	
712-0 Nevada Works	-	0.0000%	-	
713-0 RTC	-	0.0000%	-	
714-0 WC School Dist Debt	-	0.0000%	-	
715-0 Library Investment	-	0.0000%	-	
716-0 TWRQSA Joint Venture	-	0.0000%	-	
721-0 Public Guard Trust	-	0.0000%	-	
722-0 Social Service Trust	-	0.0000%	-	
730-0 Fish and Game	-	0.0000%	-	
732-0 Range Improvement District	-	0.0000%	-	
738-0 Court Trust Fund	-	0.0000%	-	
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	
740-0 Railroad Grd Sep Pro	-	0.0000%	-	
742-0 Southwest Point/Arrowhead	-	0.0000%	-	
750-0 OPEB Trust Fund	-	0.0000%	-	
752-0 Agency Tax Settlement	-	0.0000%	-	
753-0 Deferred Com Division	-	0.0000%	-	
754-0 Tahoe Regional Planning	-	0.0000%	-	
756-0 Tank Farm	-	0.0000%	-	
760-0 Project Restart	-	0.0000%	-	
766-0 Western Reg Wtr Comm	-	0.0000%	-	
990055 May Building Trust	-	0.0000%	-	
990221 Verdi Tv Admin	-	0.0000%	-	
992010 Senior Services Fund	-	0.0000%	-	
994000 TRPA Permits	-	0.0000%	-	
994002 AT&T Cell Tower	-	0.0000%	-	
994003 Ubiquitel Cell Tower	-	0.0000%	-	
998000 Financial Assurances	-	0.0000%	-	
Other	33,418	8.0969%	21,393	
Total Allocations to Operating Depts:	<u>372,240</u>	<u>90.1937%</u>	<u>238,308</u>	-
Total Costs Allocated	\$ 412,711	100.0000%	\$ 264,217	\$ -

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2011
Fixed for the Fiscal Year ending June 30, 2013

188-0 - 182020 FUND TRANSFERS & OPEB

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The County created an Accrued Benefits Fund in FY2009. The Cost Center is 182010. This fund supports the costs associated to terminal leave pay, sick leave pay, and other final payment amounts. Costs are not allocated from this account at this time per administrative direction.

Washoe County funds its Retiree Health Insurance program from two sources. One source is a direct transfer from the General Fund in Fund 188-0, entitled "Fund Transfers" for past retirees. A transfer is made to cover the anticipated liabilities in accordance with actuarial recommendations for individuals who retired before 1996. No transfer was made in FY11 to the Health Benefits Fund. The second source of funds is the Retiree Health Fund. This account is 182020. The amount of these contributions is based on the employee population who will be eligible for a County paid benefit upon retirement, in accordance with actuarial recommendations. Both sources currently fund the County's obligation for retirees in the Retiree Health Insurance Program with amounts varying each year. The FY 2011 transfer are allocated to Departments based on the number of retirees and current employees per Cost Center .

The County transferred \$2,500,000 from the Equipment Services Fund to support the Fund Transfers to operating Departments. These funds were generated based upon asset depreciation charges to utilizing Departments and Cost Centers. These funds were not based upon future purchases of assets. Therefore there was no adjustments made or credits applied for the transfer and use of these funds.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

188-0 - 182020 FUND TRANSFERS & OPEB

COSTS TO BE ALLOCATED
 Item of Cost

Item of Cost	Total, all Services	Fund Transfers		OPEB Health	
		Other Transfers	188-0	Fund	182020
Department Expenditures					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Salary %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Benefits	-	-	-	-	-
Health Dept	8,192,500	8,192,500	-	-	-
Senior Services	322,860	322,860	-	-	-
CPS	670,260	670,260	-	-	-
Health Benefit Fund	-	-	-	-	-
Retiree Health Fund	14,003,000	-	-	14,003,000	-
Debt Service	4,920,304	4,920,304	-	-	-
To Parks Construction	-	-	-	-	-
To Public Wks Construction	-	-	-	-	-
To Building & Safety	225,000	225,000	-	-	-
Transfer to Intra-Fund	4,143,300	4,143,300	-	-	-
Departmental Expenditures Total	32,477,224	18,474,224	-	14,003,000	-
A-87 Adjustments:					
Unallowable - Use of Equip Svcs Reserve	-	-	-	-	-
Adjust -Other Restricted	-	-	-	-	-
Add Depreciation, Equipment	-	-	-	-	-
A-87 Allowable Costs	32,477,224	18,474,224	-	14,003,000	-
Allocated Costs:					
101-1 County Manager	-	-	-	-	-
101-6 Com Relations	-	-	-	-	-
101-8 Mgmt Svcs	-	-	-	-	-
101-9 Internal Audit	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-
103-3 Comptroller	-	-	-	-	-
103-5 Budget Div	-	-	-	-	-
103-6 Purchasing	-	-	-	-	-
106-1 DA Criminal	-	-	-	-	-
106700 DA Civil	-	-	-	-	-
108100 IT Admin	-	-	-	-	-
108301 Telecomm	-	-	-	-	-
108300-900 IT Software & Services	-	-	-	-	-
108500 IT Enterprise Infra	-	-	-	-	-
108800 IT Infrastructure Pres	-	-	-	-	-
109-0 Human Resources	-	-	-	-	-
113-0 Treasurer	-	-	-	-	-
160-1 Public Works Admin	-	-	-	-	-
161100 General Svcs Admin	-	-	-	-	-
Fund 162-1 Facility Mgmt (Adj)	-	-	-	-	-
199100 Energy Maintenance	-	-	-	-	-
162000 Facilities Preservation	-	-	-	-	-
188-0 Fund Transfers	-	-	-	-	-
Total A-87 Costs	32,477,224	18,474,224	-	14,003,000	-
Unallowable - Other Transfers	(18,474,224)	(18,474,224)	-	-	-
Total Costs by Function	14,003,000	-	-	14,003,000	-
Total Allocated Costs	\$ 14,003,000	\$ -	\$ -	\$ 14,003,000	\$ -

Reconciliation to SAP 188-0 & 182020		
Central Service Cost Centers:		Total
188-0	Fund Transfers	\$ 18,474,224
182020	OPEB Fund Payment	14,003,000
		-
Subtotal		\$ 32,477,224
Non Central Service Cost Centers:		-
Total		32,477,224

County of Washoe, Nevada
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188-0 - 182020 FUND TRANSFERS & OPEB

ALLOCATION OF COSTS:

	Funds Transfers 188-0			OPEB 182020			Total Allocated
	Salary \$	%	Allocated Costs	# of Retiree & Employees	%	Allocated Costs	
Allocated Departments:							
101-1 County Manager	\$ 633,731	0.3630%	\$ -	15	0.4003%	\$ 56,054	\$ 56,054
101-6 Com Relations	342,500	0.1962%	-	4	0.1068%	14,955	14,955
101-8 Mgmt Svcs	425,932	0.2440%	-	7	0.1868%	26,158	26,158
101-9 Internal Audit	70,418	0.0403%	-	1	0.0267%	3,739	3,739
103-1 Finance Admin	149,442	0.0856%	-	10	0.2669%	37,374	37,374
103-3 Comptroller	1,255,977	0.7195%	-	27	0.7206%	100,906	100,906
103-5 Budget Div	410,680	0.2353%	-	4	0.1068%	14,955	14,955
103-6 Purchasing	334,779	0.1918%	-	12	0.3203%	44,852	44,852
106-1 DA Criminal	8,017,002	4.5927%	-	169	4.5103%	631,577	631,577
106700 DA Civil	2,358,363	1.3510%	-	24	0.6405%	89,689	89,689
108100 IT Admin	288,844	0.1655%	-	39	1.0408%	145,743	145,743
108301 Telecomm	158,190	0.0906%	-	-	0.0000%	-	-
108300-900 IT Software & Services	3,353,587	1.9212%	-	49	1.3077%	183,117	183,117
108500 IT Enterprise Infra	1,422,767	0.8151%	-	23	0.6138%	85,950	85,950
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-
109-0 Human Resources	1,091,771	0.6254%	-	21	0.5604%	78,473	78,473
113-0 Treasurer	1,064,663	0.6099%	-	41	1.0942%	153,221	153,221
160-1 Public Works Admin	523,970	0.3002%	-	78	2.0817%	291,500	291,500
161100 General Svcs Admin	295,142	0.1691%	-	6	0.1601%	22,419	22,419
Fund 162-1 Facility Mgmt (Adj)	2,015,217	1.1544%	-	36	0.9608%	134,541	134,541
199100 Energy Maintenance	-	0.0000%	-	-	0.0000%	-	-
162000 Facilities Preservation	-	0.0000%	-	-	0.0000%	-	-
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-
Subtotal, Allocated Departments	24,212,974	13.8708%	-	566	15.1055%	2,115,223	2,115,223
Operating Departments							
100-0 County Commission	\$ 298,588	0.1711%	\$ -	5	0.1334%	\$ 18,680	\$ 18,680
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-
101-5 Emer Mgmt Administration	196,515	0.1126%	-	4	0.1068%	14,955	14,955
102-0 Assessor	3,795,800	2.1745%	-	132	3.5228%	493,298	493,298
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-	-
104-0 Clerk	878,316	0.5032%	-	34	0.9074%	127,063	127,063
106-2 CARES/SART	39,732	0.0228%	-	-	0.0000%	-	-
106-3 Family Support Enf	2,309,185	1.3229%	-	38	1.0141%	142,004	142,004
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-
106-9 Drug Forfeitures	52,843	0.0303%	-	1	0.0267%	3,739	3,739
108700 GIS	710,545	0.4070%	-	10	0.2669%	37,374	37,374
108-7 GIS Base Mapping	79,728	0.0457%	-	-	0.0000%	-	-
111-0 Recorder	1,273,633	0.7296%	-	34	0.9074%	127,063	127,063
112-0 Elections	386,492	0.2214%	-	10	0.2669%	37,374	37,374
116-0 Community Development	1,458,324	0.8354%	-	29	0.7740%	108,383	108,383
120-1 District Courts Admin	745,876	0.4273%	-	196	5.2309%	732,483	732,483
120-2 Courts Gen Jurisdiction	3,791,299	2.1719%	-	-	0.0000%	-	-
120-3 Family Court	2,725,901	1.5616%	-	-	0.0000%	-	-
120-4 Pre-Trial	1,111,497	0.6367%	-	-	0.0000%	-	-
120-5 Specialty Courts Division	438,744	0.2513%	-	-	0.0000%	-	-
123-0 Law Library	248,967	0.1426%	-	2	0.0534%	7,478	7,478
124-0 Public Defender	4,856,988	2.7824%	-	72	1.9215%	269,068	269,068
125-1 Incline Justice Court	238,814	0.1368%	-	6	0.1601%	22,419	22,419
125-3 Reno Justice Court	3,028,421	1.7349%	-	63	1.6813%	235,432	235,432
125-4 Sparks Justice Court	1,417,269	0.8119%	-	28	0.7473%	104,644	104,644
125-7 Wadsworth Justice Court	169,259	0.0970%	-	2	0.0534%	7,478	7,478
126-0 Incline Constable	142,108	0.0814%	-	2	0.0534%	7,478	7,478
127-0 Juvenile Services	7,687,716	4.4040%	-	169	4.5103%	631,577	631,577
128-0 Alternative Public Defender	1,231,451	0.7055%	-	15	0.4003%	56,054	56,054
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-
130-0 Library	5,952,071	3.4097%	-	172	4.5903%	642,780	642,780

County of Washoe, Nevada
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 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

188-0 - 182020 FUND TRANSFERS & OPEB

ALLOCATION OF COSTS:

	Funds Transfers 188-0			OPEB 182020			Total Allocated
	Salary \$	%	Allocated Costs	# of Retiree & Employees	%	Allocated Costs	
140-1 Parks Administration	\$ 524,915	0.3007%	\$ -	91	2.4286%	\$ 340,077	\$ 340,077
140-2 Parks Planning & Develop	223,294	0.1279%	-	-	0.0000%	-	-
140-15 Regional Parks	2,047,905	1.1732%	-	-	0.0000%	-	-
140-3 Recreation	-	0.0000%	-	-	0.0000%	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-
150-0 Sheriff	48,735,971	27.9194%	-	949	25.3266%	3,546,484	3,546,484
153-0 Coroner	1,095,404	0.6275%	-	17	0.4537%	63,532	63,532
154-0 Alternative Sentencing	396,640	0.2272%	-	6	0.1601%	22,419	22,419
157100 Public Guardian	995,615	0.5704%	-	16	0.4270%	59,793	59,793
159100 Public Administrator	615,262	0.3525%	-	12	0.3203%	44,852	44,852
160200 Public Works Projects	309,597	0.1774%	-	4	0.1068%	14,955	14,955
163100 County Engineer	1,116,315	0.6395%	-	25	0.6672%	93,428	93,428
165100 Roads	3,582,508	2.0523%	-	109	2.9090%	407,347	407,347
179100 Social Services Admin	268,141	0.1536%	-	59	1.5746%	220,491	220,491
179120 County Child Welfare	350,019	0.2005%	-	-	0.0000%	-	-
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-
179300 Medical Assit Indigent	1,825,453	1.0457%	-	29	0.7740%	108,383	108,383
179-2 Homeless Shelter	13,510	0.0077%	-	-	0.0000%	-	-
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-
181-00 Community Support	-	0.0000%	-	-	0.0000%	-	-
182-0 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-
183-0 Administrative Enforcement	-	0.0000%	-	-	0.0000%	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-
187-0 Fire Suppression	203	0.0001%	-	-	0.0000%	-	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-
202-0 Public Health Administration	10,500,051	6.0151%	-	228	6.0849%	852,069	852,069
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-
204-0 Library Expansion	1,133,216	0.6492%	-	21	0.5604%	78,473	78,473
205-0 Animal Services	1,778,468	1.0188%	-	38	1.0141%	142,004	142,004
208-0 Enhanced 911	16,363	0.0094%	-	-	0.0000%	-	-
209-0 Regional Safety Training Center	279,178	0.1599%	-	-	0.0000%	-	-
210-0 Regional Communication Center	337,255	0.1932%	-	-	0.0000%	-	-
211-0 Truckee River Flood Mgmt	1,094,863	0.6272%	-	11	0.2936%	41,113	41,113
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	0.0000%	-	-
225-0 Senior Center	1,653,100	0.9470%	-	39	1.0408%	145,743	145,743
228-0 Child Protective Services	12,756,988	7.3080%	-	204	5.4444%	762,379	762,379
266-0 Truckee Remediation District	523,463	0.2999%	-	6	0.1601%	22,419	22,419
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	2	0.0534%	7,478	7,478
270-6 Other Restricted Funds - May	204,313	0.1170%	-	1	0.0267%	3,739	3,739
270-7 Other Rest Funds-Admin Assess	4,615	0.0026%	-	-	0.0000%	-	-
280-0 TMFPD General Fund	69,247	0.0397%	-	-	0.0000%	-	-
281-0 SFPD General Fund	4,406,765	2.5245%	-	-	0.0000%	-	-
283-0 SFPD Emergency Fund	149,744	0.0858%	-	-	0.0000%	-	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-	0.0000%	-	-
286-0 TMFPD Emergency Fund	-	0.0000%	-	-	0.0000%	-	-
287-0 TMFPD Stabilization	-	0.0000%	-	-	0.0000%	-	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-	-	0.0000%	-	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-	-	0.0000%	-	-
301-0 Debt Service	-	0.0000%	-	-	0.0000%	-	-
340-0 SAD Debt Service	-	0.0000%	-	-	0.0000%	-	-
386-0 TMFPD Debt Service	-	0.0000%	-	-	0.0000%	-	-
402-0 Public Works Construction Fund	-	0.0000%	-	-	0.0000%	-	-
404-0 Parks Construction Fund	-	0.0000%	-	-	0.0000%	-	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	0.0000%	-	-
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2011
 Fixed for the Fiscal Year ending June 30, 2013

188-0 - 182020 FUND TRANSFERS & OPEB

ALLOCATION OF COSTS:

	Funds Transfers 188-0			OPEB 182020			Total Allocated
	Salary \$	%	Allocated Costs	# of Retiree & Employees	%	Allocated Costs	
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -	-	0.0000%	\$ -	\$ -
494-0 Infrastructure Fund	-	0.0000%	-	-	0.0000%	-	-
520 Golf Course	327,176	0.1874%	-	4	0.1068%	14,955	14,955
560 Building and Safety Fund	885,933	0.5075%	-	32	0.8540%	119,586	119,586
566-0 Water Resources	4,559,035	2.6117%	-	87	2.3219%	325,136	325,136
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-
618-0 Health Benefits	179,268	0.1027%	-	3	0.0801%	11,216	11,216
619-0 Risk Management	206,926	0.1185%	-	8	0.2135%	29,896	29,896
669-0 Equipment Services	1,328,290	0.7609%	-	26	0.6939%	97,167	97,167
682-0 TMLPD Worker's Comp	-	0.0000%	-	-	0.0000%	-	-
712-0 Nevada Works	586,738	0.3361%	-	-	0.0000%	-	-
713-0 RTC	-	0.0000%	-	92	2.4553%	343,816	343,816
714-0 WC School Dist Debt	-	0.0000%	-	-	0.0000%	-	-
715-0 Library Investment	-	0.0000%	-	-	0.0000%	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	0.0000%	-	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-	-
722-0 Social Service Trust	-	0.0000%	-	-	0.0000%	-	-
730-0 Fish and Game	-	0.0000%	-	-	0.0000%	-	-
732-0 Range Improvement District	-	0.0000%	-	-	0.0000%	-	-
738-0 Court Trust Fund	-	0.0000%	-	-	0.0000%	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	0.0000%	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	0.0000%	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	0.0000%	-	-
750-0 OPEB Trust Funds	-	0.0000%	-	-	0.0000%	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-
760-0 Project Restart	-	0.0000%	-	-	0.0000%	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-
Other	-	0.0000%	-	38	1.0141%	142,003	142,003
Total Allocations to Operating Depts:	150,347,830	86.1292%	-	3,181	84.8945%	11,887,777	11,887,777
Total Costs Allocated	174,560,804	100.0000%	\$ -	3,747	100.0000%	\$ 14,003,000	\$ 14,003,000

Note: Nevada Works staff do not access the Retiree Health Fund benefits. Therefore the allocation for their 10 current staff is placed within the "Other" line item. "Other" include Verdi Justice Court - 1; Washoe Legal Svcs - 16; Nevada Legal Svcs - 11