

WASHOE COUNTY, NEVADA

**CENTRAL SERVICES
COST ALLOCATION PLAN
and
FIXED INDIRECT COST RATE**



Fiscal Year 2014

06/30/2013

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

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County of Washoe, Nevada
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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 06/30/2013 to establish cost allocation or billings for 7/01/13 to 6/30/14 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.

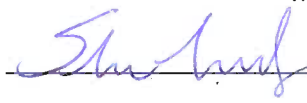
All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, those costs that have been treated as indirect 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:



Sheri Mendez, CPA
Director of Finance

Date of Execution:

4/22/13

County of Washoe, Nevada
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 Fixed for the Fiscal Year ending June 30, 2014

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 2012, per the current accounting system Number of accounts and account activity during FY 2012, per Comptroller Report Number of open receivable accounts by Department, June 30, 2012, per Collections annual report Total dollars collected or otherwise cleared in FY 2012 by Department, per Collections annual report
103-5 BUDGET DIVISION Budget Division	Department/Program FY 2012 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 2012 as a percentage of total County purchases, and number of purchase orders issued in FY 2012 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 2012 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 2012 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 2012, per User ID listing Number of User IDs by Department in FY 2012, per User ID listing Number of User IDs by Department in FY 2012, per User ID listing
108500 IT ENTERPRISE INFRASTRUCTURE IT Enterprise Infrastructure Micrographics/Imaging Records Management Records Management	Number of User IDs by Department in FY 2012, per User ID listing Number of images made by Department for FY2012 Department Inventory of Records stored, cubic feet at June 30, 2012 Department records disposed, FY 2012, cubic feet
108-8 IT INFRASTRUCTURE File Server 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 2012, 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 Equivalents (FTEs) per Count Budget Report for 2012
109-2 Labor Relation	Number of Full-Time Equivalents (FTEs) per Count Budget Report for 2012
113-0 TREASURER	
Banking Services	Number of accounts payable transactions processed during FY 2012, per the current accounting system
A/R Services for Water Resources	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 2012 leases by Department
Lease Costs - 199000	FY2012 Direct lease costs by Department
161-0 GENERAL SERVICES ADMINISTRATION	
Reprographics	Distributed based upon actual job costs for FY2012
Inter Office Mail	Based upon number of mail runs per week to each Department. Mailroom cost were 100% direct charged in 2012
199100 ENERGY	
Energy Costs	FY 2012 Energy billings by Department, Facility Management Utility History Report Usable square footage for occupant Departments, FY 2012, where applicable
162-1 FACILITY MANAGEMENT	
Building Maintenance	FY 2012 work order direct costs by Department or site, per CAMS and Facility Dude report
Custodial Services	FY 2012 custodial costs by Department square footage
County Administrative Complex	Usable square footage for occupant Departments, FY 2012
Mills Lane Court Complex	Usable square footage for occupant Departments, FY 2012
162000 FACILITIES INFRASTRUCTURE	
Building Repairs	Allocated to benefitting building/Department based upon Facility Management Report Usable square footage for occupant Departments, FY 2012, where applicable
188-0 - 182020 FUND TRANSFERS & OPEB	
Other Post Employment Benefits (OPEB)	Actual number of current employees and retirees per Cost Center - Health Benefits Report

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LISTING OF SERVICES PROVIDED BY CENTRAL SERVICE AGENCIES

County Manager

Leadership and support of County governance, operations and Board vision; liaison between Washoe Board of County Commissioners and elected and appointed department directors, other governmental jurisdictions, community and business groups, employees and constituents; coordinates planning, operational strategy and organizational development; strategic communication for internal and external stakeholders; coordinates internal audits; management services to boards and commissions; grant administration; government affairs coordination with federal, state, regional and local partners; organizational effectiveness and organizational change management coordination; emergency management; fire safety coordination.

Finance

Financial policies; financial statements; Comprehensive Annual Financial Report; Popular Annual Financial Report; Schedule of Federal Awards; annual budget; Annual Budget Book; fiscal compliance monitoring; annual audit; revenue collection; risk management; purchasing requisitions; purchase orders; manages requests for and granting of bid awards; surplus property sales; contract fiscal review and compliance; accounts payable; procurement card program; payroll and payroll withholding and payments; collections; debt structure and debt service; capital asset and depreciation schedules; department and program accounting oversight; funds fiscal management support; maintenance of enterprise system financial reporting structure; financial reports to governing boards and public; grant accounting and compliance; GASB compliance; Federal census.

District Attorney

Legal advice and representation to County departments, boards and commissions, defense and prosecution of all civil suits, review, advise and monitor board and commission actions and meetings, provide legal support to functions of public guardian, planning & zoning, property tax assessment, billing and Board of Equalization actions, labor relations, counsel to separate legal districts and entities, training on open meeting law, ethics, and public records law, natural resources counsel including water, general improvement and flood control, represent County in legal proceedings including bankruptcies, represent County in arbitrations, appeals and hearings, administratively manage the District Attorney's office.

Technology Services

Administer, develop, provide security and upgrades for all applications; software maintenance contracts and licensing; back up and restorations; business and process consulting; database administration; disaster back up and recovery; email administration and maintenance; support emergency operations center; Geographical Information Systems basemap and GPS system administration; IT governance and planning; maintain Helpdesk and support services; imaging of stored records and records management; internet administration; IT research and development; IT policies and documentation; maintain mobile devices and connectivity support; network administration; paging system; personal computers and printers; process re-engineering; project and change management; radios and radar gun maintenance; application, cyber and server security; telephone systems; video and audio conferencing and teleconferencing; technology department administration.

Human Resources

Recruitment and selection; employment policies; employee physicals; background checks; administration of classification and compensation system; maintenance of employee records database; coordination of temporary workers; workforce development and training; administration of health benefits and other employee insurance plans and benefits programs; employee assistance program; County labor relations; violence in the workplace; grievances; arbitrations; EEOC complaints; investigations.

Treasurer

Banking services; bank account reconciliation; maintain investments of County assets; reconcile deposits; bill and collect annual property taxes; process abatement adjustments; process utility payments; cash audits; electronic payment files; wire transfers; collection of bad debts; delinquent property disposal; recording and maintenance of enterprise system's cash handling processes; imaging of receipts.

Public Works

Facility maintenance and repair including HVAC, lighting, flooring, locks, mechanical systems, elevators; ADA building access compliance; maintenance of County appliances and equipment; requests for modifications of the building; construction and repairs of furniture, bookcases and cabinets; maintenance of card key access; responsible for public conference rooms; facility custodial services; snow removal and landscaping services; emergency response to facilities issues; maintenance of energy use and thermostat controls; maintenance and enforcement of facility use policies; maintenance and monitoring of fire alarms and extinguishers and intrusion alarms; negotiate and monitor property lease agreements; moving of furniture and fixtures; painting and graffiti removal; pest control; maintenance of indoor plants; recycling program; building and grounds security; signage; structural repairs, reprographics and mail center.

OPEB

Other Post Employment Benefits - employer costs of retiree healthcare benefits.

Note: All Central Service Agencies costs include General Fund expenditures and associated reimbursements only. Salary amounts utilized as the basis for calculating the Countywide Indirect Cost Rate include total salaries paid of all operating Agencies of the County.

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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 ATTN
100-0 County Commission	\$ 60,407	\$ 1,164	\$ 2	\$ -	\$ -	\$ 1,091	\$ 660	\$ 70	\$ -
101-3 Grants Division - Co Mgr.	-	-	-	-	-	-	-	-	-
101-5 Emer Mgmt Administration	31,255	602	1	-	-	3,545	1,505	3,961	-
102-0 Assessor	13,307	13,997	25	-	-	9,879	7,604	5,093	-
103-9 Merit Award Program	-	-	-	-	-	-	-	-	-
104-0 Clerk	2,837	2,983	5	-	-	3,321	1,662	651	-
106-2 CARES/SART	-	-	-	-	-	2,975	-	1,570	-
106-3 Family Support Enf	7,761	8,164	14	-	-	6,258	-	1,661	507,838
106-5 DA Grants	-	-	-	-	-	560	-	286	-
106710 DA CPS Integration	-	-	-	-	-	-	-	-	-
106-9 Drug Forfeitures	187	196	-	-	-	457	-	285	12,209
108700 GIS	2,401	2,526	4	-	-	1,286	-	-	-
108-7 GIS Base Mapping	279	293	1	-	-	149	-	-	-
111-0 Recorder	4,195	4,413	8	-	-	4,573	6,232	2,121	-
112-0 Elections	1,245	1,310	2	-	-	9,504	2,119	3,284	-
116-0 Community Development	4,377	4,604	8	-	-	5,451	2,581	706	-
120-1 District Courts Admin	2,851	2,999	5	-	-	90,830	25,891	19,296	-
120-2 Courts Gen Jurisdiction	13,245	13,932	24	-	-	21,242	941	-	-
120-3 Family Court	10,597	11,147	20	-	-	11,024	-	-	-
120-4 Pre-Trial	3,277	3,448	6	-	-	2,112	-	-	-
120-5 Specialty Courts Division	1,560	1,641	3	-	-	2,233	-	-	-
123-0 Law Library	594	625	1	-	-	2,276	-	-	-
124-0 Public Defender	16,682	17,547	31	-	-	134,022	9,077	997	-
125-1 Incline Justice Court	1,081	1,138	2	-	-	1,346	757	305	-
125-3 Reno Justice Court	10,492	11,037	19	-	-	9,702	8,445	1,240	-
125-4 Sparks Justice Court	4,821	5,072	9	-	-	3,642	3,073	217	-
125-7 Wadsworth Justice Court	553	582	1	5,046	-	36,011	1,178	137	-
126-0 Incline Constable	361	379	1	-	-	1,718	197	929	-
127-0 Juvenile Services	26,237	27,599	48	-	-	125,720	18,694	14,488	-
128-0 Alternative Public Defender	4,260	4,481	8	-	-	3,474	2,399	652	-
129-0 Conflict Counsel	-	-	-	-	-	8,225	3,164	14,641	-
130-0 Library	18,712	19,683	35	-	-	15,957	10,969	3,217	-
140-1 Parks Administration	1,521	1,599	3	-	-	4,137	6,306	17,584	-
140-2 Parks Planning & Develop	661	696	1	-	-	468	-	-	-
140-3 Parks Recreation	-	-	-	-	-	-	-	-	-
140-4 Parks Operations	7,083	7,451	13	-	-	16,783	-	-	-
140-9 Parks Infrastructure Preserv	-	-	-	-	-	-	-	-	-
150-0 Sheriff	170,246	179,088	312	-	-	204,333	127,665	99,223	-
153-0 Medical Examiner	3,919	4,122	7	-	-	15,678	2,801	8,053	-
154-0 Alternative Sentencing	1,422	1,495	3	-	-	1,776	994	544	-
157-1 Public Guardian	3,359	3,534	6	-	-	2,660	1,908	325	-
159-1 Public Administrator	2,182	2,295	4	-	-	1,890	1,241	337	-
160-2 Public Works Projects	1,039	1,093	2	-	-	685	-	-	-
163-1 County Engineer	3,629	3,818	7	-	-	2,637	-	715	-
179100 Social Services Admin	764	803	1	-	-	12,723	25,089	182	-
179120 County Child Welfare	1,001	1,053	2	-	-	536	-	-	-
179200 General Assistance	-	-	-	-	-	-	-	11,802	-
179250 Adult Comm Assit Centre	-	-	-	-	-	-	-	1,680	-
179300 Medical Assit Indigent	5,927	6,235	11	-	-	3,174	13,405	26,236	-
179-2 Homeless Shelter	39	41	-	-	-	438	-	329	-
180-0 Intergovernmental	-	-	-	-	-	149	4,483	1,932	-
181-0 Community Support	-	-	-	-	-	3,222	553	1,484	-
182-0 Accrued Benefits	-	-	-	-	-	(4,897)	-	-	-
183-0 Administrative Enforcement	-	-	-	-	-	139	27	-	-
184-0 Regional Water Planning	-	-	-	-	-	-	-	-	-
187-0 Fire Suppression	25	27	-	-	-	2,489	1,502	5,557	-
189-0 Contingency	-	-	-	-	-	-	-	-	-
199-0 Undesig Rev- Ex Energy	-	-	-	-	-	28,970	-	238	-
202-0 Public Health Administration	35,086	36,907	65	-	-	72,264	25,966	25,123	-
203-0 Stabilization Fund	-	-	-	-	-	-	-	-	-

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SCHEDULE OF ALLOCATED COSTS

	101-1	COUNTY	101-6	101800	101-9	103-1	FINANCE	103-3	103-5	103-6	106-1	
	MANAGER	COMM RELATIONS	MGMT SERVICES	INTERNAL AUDIT	ADMIN	ACCNTG	BUDGET DIVISION	PURCHSNG	ADMIN	DIST	ATTNY	
204-0 Library Expansion	\$	3,689	\$ 3,881	7	\$	-	\$	11,428	\$ 3,535	\$	1,459	-
205-0 Animal Services		6,240	6,563	12	62,400	-	-	23,733	6,537	5,417	-	-
208-0 Enhanced 911		87	92	-	-	-	-	3,640	4,228	3,709	-	-
209-0 Regional Safety Training Center		740	778	1	-	-	-	4,200	993	898	-	-
210-0 Regional Communication Center		1,109	1,167	2	-	-	-	10,366	1,512	4,921	-	-
211-0 Truckee River Flood Management		2,997	3,152	6	-	-	-	10,849	4,806	4,597	-	-
216-0 Roads		10,611	11,162	20	-	-	-	15,445	11,451	12,946	-	-
221-0 Direct Assist/Med Indigent		-	-	-	-	-	-	6,365	-	5,061	-	-
225-0 Senior Center		5,789	6,090	11	-	-	-	43,969	6,152	4,114	-	-
228-0 Child Protective Services		43,988	46,271	81	-	-	-	185,191	68,709	34,270	-	-
266-0 Truckee Remediation District		1,726	1,816	3	-	-	-	8,189	11,870	2,142	-	-
270-1 Other Restricted Admin		-	-	-	-	-	-	153,359	-	-	-	-
270-2 Other Restricted Funds-Baseball		-	-	-	-	-	-	1,729	-	-	-	-
270-3 Other Restricted Funds-Coop Ext		-	-	-	-	-	-	1,779	1,700	-	-	-
270-6 Other Restricted Funds-May		731	769	1	-	-	-	6,257	676	1,337	-	-
270-7 Other Rest Funds - Admin Assess		-	-	-	-	-	-	10,797	-	11,056	-	-
280-0 TMFPD General Fund		3,827	4,026	17,170	-	-	-	33,542	-	15,331	-	-
281-0 SFPD General Fund		9,842	10,353	9,930	-	-	-	27,667	-	18,296	-	-
283-0 SFPD Emergency Fund		574	604	1	-	-	-	501	-	-	-	-
285-0 SFPD 474 Retiree Insurance		-	-	-	-	-	-	-	-	-	-	-
286-0 TMFPD Emergency Fund		25	26	-	-	-	-	306	-	-	-	-
287-0 TMFPD Stabilization		-	-	-	-	-	-	-	-	-	-	-
288-0 TMFPD Prefund Retiree Health		-	-	-	-	-	-	10	-	-	-	-
295-0 Prefunded Ret Health Ben		-	-	-	-	-	-	-	-	-	-	-
301-0 Debt Service		-	-	-	-	-	-	10,435	-	41	-	-
340-0 SAD Debt Service		-	-	-	-	-	-	66,970	-	-	-	-
386-0 TMFPD Debt Service		-	-	-	-	-	-	-	-	-	-	-
402-0 Public Works Construction Fund		-	-	-	-	-	-	41,336	-	30,147	-	-
404-0 Parks Construction Fund		-	-	-	-	-	-	97,097	-	6,696	-	-
450-0 Stormwater Impact Fee Fund		-	-	-	-	-	-	-	-	-	-	-
480-0 TMFPD Const		-	-	-	-	-	-	1,071	-	4,220	-	-
489-0 Capital Facilities Fund		-	-	-	-	-	-	4,349	-	543	-	-
494-0 Infrastructure Fund		-	-	-	-	-	-	5,114	-	1,812	-	-
520 Golf Course		979	1,029	2	-	-	-	14,410	1,861	3,153	-	-
560 Building and Safety Fund		2,992	3,147	6	-	-	-	6,607	1,926	703	-	-
566-0 Water Resources		15,465	16,267	29	-	-	-	115,451	45,410	19,295	-	-
568-0 So.Truckee Meadows GID		-	-	-	-	-	-	14,366	4,687	3,609	-	-
618-0 Health Benefits		833	876	2	60,751	-	-	17,026	428	31,662	-	-
619-0 Risk Management		771	811	1	-	56,267	-	7,372	11,587	11,759	-	-
669-0 Equipment Services		4,245	4,465	8	-	-	-	44,423	10,581	19,932	-	-
680-0 TMFPD Health Benefits		-	-	-	-	-	-	-	-	973	-	-
682-0 TMFPD Worker's Comp		-	-	-	-	-	-	20	-	-	-	-
685-0 SFPD Health Benefits		-	-	-	-	-	-	-	-	-	-	-
711-0 TR Flood Investment		-	-	-	-	-	-	-	-	-	-	-
712-0 Nevada Works		-	-	-	-	-	-	1,119	-	-	-	-
713-0 RTC		-	-	-	-	-	-	674	-	-	-	-
714-0 WC School Dist Debt		-	-	-	-	-	-	79	-	-	-	-
715-0 Library Investment		-	-	-	-	-	-	4,745	-	2,851	-	-
716-0 TWRQSA Joint Venture		-	-	-	-	-	-	34	-	37	-	-
721-0 Public Guard Trust		-	-	-	-	-	-	-	-	-	-	-
722-0 Social Service Trust		-	-	-	-	-	-	788	-	-	-	-
730-0 Fish & Game		-	-	-	-	-	-	55	-	-	-	-
732-0 Range Improvement District		-	-	-	-	-	-	30	-	-	-	-
738-0 Courts Trust Fund		-	-	-	-	-	-	-	-	-	-	-
739-0 Sheriff Trust & Agency Fund		-	-	-	-	-	-	-	-	-	-	-
740-0 Railroad Grd Sep Pro		-	-	-	-	-	-	-	-	-	-	-
742-0 Southwest Point/Arrowhead		-	-	-	-	-	-	79	-	-	-	-
750-0 OPEB Trust Funds		-	-	-	-	-	-	26,250	-	750	-	-
752-0 Agency Tax Settlement		-	-	-	-	-	-	1,819	-	-	-	-
753-0 Deferred Com Division		-	-	-	-	-	-	90	-	173	-	-
754-0 Tahoe Regional Planning		-	-	-	-	-	-	159	-	-	-	-
756-0 Tank Farm		-	-	-	-	-	-	-	-	-	-	-
766-0 Western Reg Wtr Comm		-	-	-	-	-	-	496	-	1,332	-	-
990055 May Building Trust		-	-	-	-	-	-	-	-	-	-	-

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SCHEDULE OF ALLOCATED COSTS

	101-1	COUNTY	101-6	101800	101-9	103-1	103-3	103-5	103-6	106-1
	MANAGER	COMM RELATIONS	MGMT SERVICES	INTERNAL AUDIT	FINANCE ADMIN	COMPTRL/ ACCNTG	BUDGET DIVISION	PURCHSNG ADMIN	DIST ATTNY	
990221 Verdi Tv Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	600	\$ -	\$ -	\$ -
992010 Senior Services Fund	-	-	-	-	-	-	-	-	-	-
994000 TRPA Permits	-	-	-	-	-	94	-	-	-	-
994002 AT&T Cell Tower	-	-	-	-	-	-	-	-	-	-
994003 Ubiquitel Cell Tower	-	-	-	-	-	-	-	-	-	-
998000 Financial Assurances	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	111,738	-	-	1,864	-
Total Allocated	\$ 598,738	\$ 535,164	\$ 28,013	\$ 128,197	\$ 56,267	\$ 2,043,055	\$ 517,737	\$ 544,257	\$ 520,047	

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SCHEDULE OF ALLOCATED COSTS

	106710 DIST ATTN CIVIL	108100 INFO TECH ADMIN	108301 TELE COMM	108300 108400 108900 IT SUP & SVC	108500 ENT	IT INFRASTR	108800 INFO TECH INFRASTR	109-0 HUMAN RESOURCE	113-1 COUNTY TREASURER	160-1 PUBLIC WKS ADMIN
100-0 County Commission	\$ 34,962	\$ -	\$ -	\$ 9,763		2,950	\$ 312	\$ 4,193	\$ 59	\$ -
101-3 Grants Division - Co Mgr.	-	-	-	-	-	-	-	-	-	-
101-5 Emer Mgmt Administration	5,434	12,800	1,210	99,598	30,847	25,359	2,516	1,235	-	-
102-0 Assessor	39,473	5,849	1,239	148,426	69,244	4,742	51,987	821	-	-
103-9 Merit Award Program	-	-	-	-	-	-	-	-	-	-
104-0 Clerk	4,460	12,640	504	42,967	13,585	1,373	13,516	458	-	-
106-2 CARES/SART	-	-	-	-	-	-	-	-	1,135	-
106-3 Family Support Enf	116,494	-	1,340	-	-	-	-	-	802	-
106-5 DA Grants	-	-	-	-	-	-	-	-	214	-
106710 DA CPS Integration	1,517,750	-	72	-	-	-	-	-	-	-
106-9 Drug Forfeitures	47,625	-	14	-	-	-	-	-	136	-
108700 GIS	-	398,656	-	-	-	-	-	-	-	-
108-7 GIS Base Mapping	-	39,231	-	-	-	-	-	-	-	-
111-0 Recorder	4,511	91,059	591	74,213	269,328	2,371	18,137	658	-	-
112-0 Elections	9,433	69,249	864	76,164	27,536	2,433	5,030	2,944	96,207	-
116-0 Community Development	159,415	5,849	389	82,024	43,152	2,621	18,446	628	-	-
120-1 District Courts Admin	3,845	-	5,344	-	25,691	-	-	817	-	-
120-2 Courts Gen Jurisdiction	-	-	-	-	-	-	-	5,397	-	-
120-3 Family Court	-	-	-	-	-	-	-	2,041	-	-
120-4 Pre-Trial	-	-	-	-	-	-	-	136	-	-
120-5 Specialty Courts Division	-	-	-	-	-	-	-	533	-	-
123-0 Law Library	2,666	-	187	5,860	1,771	187	4,193	747	-	-
124-0 Public Defender	-	-	1,239	166,000	165,872	5,303	46,955	1,157	-	-
125-1 Incline Justice Court	524	-	-	29,295	8,853	936	1,364	227	91,185	-
125-3 Reno Justice Court	5,078	-	1,181	177,721	123,774	5,678	20,418	1,492	-	-
125-4 Sparks Justice Court	2,334	-	533	113,270	47,886	3,619	9,395	338	232,854	-
125-7 Wadsworth Justice Court	267	-	-	5,860	1,771	187	1,173	81	-	-
126-0 Incline Constable	-	-	-	-	-	-	2,934	516	-	-
127-0 Juvenile Services	10,817	35,000	1,973	279,270	98,583	8,922	108,208	5,709	-	-
128-0 Alternative Public Defender	-	-	389	44,918	35,950	1,435	12,577	389	-	-
129-0 Conflict Counsel	-	-	-	-	-	-	-	3,137	-	-
130-0 Library	7,229	-	1,412	349,581	105,759	11,168	92,303	2,199	68,980	-
140-1 Parks Administration	82,187	-	14	167,951	51,162	5,366	41,245	284	-	-
140-2 Parks Planning & Develop	-	-	-	-	-	-	-	44	-	-
140-3 Parks Recreation	-	-	-	-	-	-	-	-	-	-
140-4 Parks Operations	-	-	-	-	-	-	-	4,955	-	-
140-9 Parks Infrastructure Preserv	-	-	-	-	-	-	-	-	-	-
150-0 Sheriff	67,875	91,117	10,141	2,435,279	619,590	320,077	600,665	24,681	20,893	-
153-0 Medical Examiner	8,330	-	-	64,450	20,910	2,059	11,739	1,967	-	-
154-0 Alternative Sentencing	3,408	-	274	29,295	8,853	936	5,618	321	-	-
157-1 Public Guardian	162,074	-	317	42,967	16,122	1,373	-	263	14,690	-
159-1 Public Administrator	-	-	230	21,483	9,417	686	8,050	210	-	-
160-2 Public Works Projects	-	-	72	-	-	-	13,383	49	114,808	-
163-1 County Engineer	4,101	7,119	317	-	-	-	10,900	265	401,020	-
179100 Social Services Admin	6,306	-	230	406,098	192,543	18,468	38,815	4,140	-	-
179120 County Child Welfare	-	-	-	-	-	-	-	-	-	-
179200 General Assistance	-	-	173	-	-	-	-	-	-	-
179250 Adult Comm Assist Centre	-	-	-	-	-	-	-	-	-	-
179300 Medical Assit Indigent	3,794	35,349	475	-	-	-	-	-	-	-
179-2 Homeless Shelter	-	-	-	-	-	-	-	159	-	-
180-0 Intergovernmental	-	-	-	-	-	-	-	57	-	-
181-0 Community Support	-	-	-	-	-	-	-	81	-	-
182-0 Accrued Benefits	-	-	-	-	-	-	-	151	-	-
183-0 Administrative Enforcement	-	-	-	-	-	-	-	53	-	-
184-0 Regional Water Planning	-	-	-	-	-	-	-	-	-	-
187-0 Fire Suppression	-	-	-	-	-	-	-	649	-	-
189-0 Contingency	-	-	-	-	-	-	-	-	-	-
199-0 Undesig Rev- Ex Energy	-	-	-	-	-	-	-	6,099	-	-
202-0 Public Health Administration	82,640	66,686	3,803	490,188	157,521	15,661	137,104	8,856	8,020	-
203-0 Stabilization Fund	-	-	-	-	-	-	-	-	-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

SCHEDULE OF ALLOCATED COSTS

	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
204-0 Library Expansion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,372	\$ 2,884	\$ -
205-0 Animal Services	6,152	-	-	93,745	28,329	2,995	31,150	2,387	-
208-0 Enhanced 911	6,511	-	-	-	-	-	-	715	-
209-0 Regional Safety Training Center	-	-	1,037	21,483	6,492	686	3,982	730	-
210-0 Regional Communication Center	-	-	-	-	-	-	4,193	1,596	-
211-0 Truckee River Flood Management	82,961	-	317	33,197	10,032	1,061	10,900	1,821	7,305
216-0 Roads	-	7,425	302	-	-	-	53,664	2,247	-
221-0 Direct Assist/Med Indigent	-	-	-	-	-	-	-	1,772	-
225-0 Senior Center	-	6,957	792	105,459	49,580	3,369	24,392	2,702	-
228-0 Child Protective Services	3,896	-	4,624	-	-	-	189,451	51,489	-
266-0 Truckee Remediation District	3,999	-	-	-	-	-	6,289	705	-
270-1 Other Restricted Admin	-	-	-	-	-	-	-	-	-
270-2 Other Restricted Funds-Baseball	-	-	-	-	-	-	-	4	-
270-3 Other Restricted Funds-Coop Ext	-	-	-	-	-	-	-	23	-
270-6 Other Restricted Funds-May	-	-	-	-	-	-	4,922	664	-
270-7 Other Rest Funds - Admin Assess	-	-	-	-	-	-	-	1,626	-
280-0 TMLPD General Fund	151,437	5,849	144	226,541	68,554	19,464	-	995	-
281-0 SFPD General Fund	62,748	-	-	-	-	-	-	2,804	-
283-0 SFPD Emergency Fund	-	-	-	-	-	-	-	74	-
285-0 SFPD 474 Retiree Insurance	-	-	-	-	-	-	-	-	-
286-0 TMLPD Emergency Fund	-	-	-	-	-	-	-	112	-
287-0 TMLPD Stabilization	-	-	-	-	-	-	-	-	-
288-0 TMLPD Prefund Retiree Health	-	-	-	-	-	-	-	4	-
295-0 Prefunded Ret Health Ben	-	-	-	-	-	-	-	-	-
301-0 Debt Service	-	-	-	-	-	-	-	45	-
340-0 SAD Debt Service	6,152	-	-	-	-	-	-	210	-
386-0 TMLPD Debt Service	-	-	-	-	-	-	-	-	-
402-0 Public Works Construction Fund	-	-	-	-	-	-	-	2,455	-
404-0 Parks Construction Fund	-	-	-	-	-	-	-	804	-
450-0 Stormwater Impact Fee Fund	-	-	-	-	-	-	-	-	-
480-0 TMLPD Const	-	-	-	-	-	-	-	408	-
489-0 Capital Facilities Fund	-	-	-	-	-	-	-	85	-
494-0 Infrastructure Fund	-	-	-	-	-	-	-	246	-
520 Golf Course	-	-	-	-	-	-	6,046	1,231	-
560 Building and Safety Fund	1,389	29,199	447	54,680	29,204	1,747	10,900	401	-
566-0 Water Resources	170,110	5,849	1,599	203,106	61,420	50,843	67,751	71,784	-
568-0 So.Truckee Meadows GID	43,267	-	-	-	-	-	-	102	-
618-0 Health Benefits	-	-	-	-	-	-	2,508	3,307	-
619-0 Risk Management	461	-	101	13,672	5,381	437	-	1,146	-
669-0 Equipment Services	-	-	302	-	-	-	19,453	14,372	469,035
680-0 TMLPD Health Benefits	-	-	-	-	-	-	-	-	-
682-0 TMLPD Worker's Comp	-	-	-	-	-	-	-	8	-
685-0 SFPD Health Benefits	-	-	-	-	-	-	-	-	-
711-0 TR Flood Investment	-	-	-	-	-	-	-	-	-
712-0 Nevada Works	-	-	-	-	-	-	-	-	-
713-0 RTC	-	-	-	-	-	-	-	257	-
714-0 WC School Dist Debt	-	-	-	-	-	-	-	30	-
715-0 Library Investment	-	-	-	-	-	-	-	1,810	-
716-0 TVRQSA Joint Venture	-	-	-	-	-	-	-	13	-
721-0 Public Guard Trust	-	-	-	-	-	-	-	-	-
722-0 Social Service Trust	-	-	-	-	-	-	-	301	-
730-0 Fish & Game	-	-	-	-	-	-	-	21	-
732-0 Range Improvement District	-	-	-	-	-	-	-	11	-
738-0 Courts Trust Fund	-	-	-	-	-	-	-	-	-
739-0 Sheriff Trust & Agency Fund	-	-	-	-	-	-	-	-	-
740-0 Railroad Grd Sep Pro	-	-	-	-	-	-	-	-	-
742-0 Southwest Point/Arrowhead	-	-	-	-	-	-	-	30	-
750-0 OPEB Trust Funds	-	-	-	-	-	-	-	78	-
752-0 Agency Tax Settlement	-	-	-	-	-	-	-	694	-
753-0 Deferred Com Division	-	-	-	-	-	-	-	34	-
754-0 Tahoe Regional Planning	-	-	-	-	-	-	-	61	-
756-0 Tank Farm	-	-	-	-	-	-	-	-	-
766-0 Western Reg Wtr Comm	-	-	-	-	-	-	-	189	-
990055 May Building Trust	-	-	-	-	-	-	-	-	-

See pg 77
adjustment

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

SCHEDULE OF ALLOCATED COSTS

	106710 DIST ATTNY CIVIL	108100 INFO TECH ADMIN	108301 TELE COMM	108300 108400 108900 IT SUP & SVCS	108500 IT ENTERPRISE INFRA	108800 INFO TECH INFRASTR	109-0 HUMAN RESOURCE	113-1 COUNTY TREASURER	160-1 PUBLIC WKS ADMIN
990221 Verdi Tv Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	229	\$ -
992010 Senior Services Trust	-	-	-	-	-	-	-	-	-
994000 TRPA Permits	-	-	-	-	-	-	-	36	-
994002 AT&T Cell Tower	-	-	-	-	-	-	-	-	-
994003 Ubiquitel Cell Tower	-	-	-	-	-	-	-	-	-
998000 Financial Assurances	-	-	-	-	-	-	-	-	-
Other	167,020	17,548	-	-	-	-	-	-	-
Total Allocated	\$ 3,099,135	\$ 943,431	\$ 44,192	\$ 6,114,524	\$ 2,407,656	\$ 521,904	\$ 1,734,837	\$ 263,042	\$ 1,524,997

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

SCHEDULE OF ALLOCATED COSTS

	161100		162-1 Adj	162000	FACILITY	188-0
	GEN SERV	199100				
	ADMIN	ENERGY COSTS	FACILITY MANAGMT	PRESERVTN	FUND TSFR	182020
100-0 County Commission	\$ 1,715	\$ -	\$ -	\$ -	\$ -	27,764
101-3 Grants Division - Co Mgr.	-	-	-	-	-	-
101-5 Emer Mgmt Administration	8,959	-	30,793	2,960	-	16,646
102-0 Assessor	66,051	41,471	166,133	3,524	-	732,727
103-9 Merit Award Program	-	-	-	-	-	-
104-0 Clerk	4,101	2,059	10,065	12,128	-	183,192
106-2 CARES/SART	-	-	9,151	-	-	-
106-3 Family Support Enf	29,036	-	116,895	-	-	-
106-5 DA Grants	-	-	-	-	-	-
106710 DA CPS Integration	-	-	27,222	-	-	-
106-9 Drug Forfeitures	-	-	-	-	-	-
108700 GIS	-	-	-	-	-	-
108-7 GIS Base Mapping	-	-	-	-	-	-
111-0 Recorder	4,606	16,474	49,365	1,400	-	172,074
112-0 Elections	102,680	24,934	53,520	1,512	-	55,508
116-0 Community Development	15,859	15,194	45,789	1,291	-	144,330
120-1 District Courts Admin	13,658	275,653	442,831	63,276	-	1,143,502
120-2 Courts Gen Jurisdiction	-	-	-	-	-	-
120-3 Family Court	-	-	-	-	-	-
120-4 Pre-Trial	-	-	-	-	-	-
120-5 Specialty Courts Division	-	-	-	-	-	-
123-0 Law Library	66	-	15,191	-	-	11,098
124-0 Public Defender	5,979	26,851	46,653	132	-	371,912
125-1 Incline Justice Court	452	2,484	-	-	-	22,195
125-3 Reno Justice Court	7,710	15,309	386,481	-	-	355,266
125-4 Sparks Justice Court	1,674	5,127	33,726	-	-	166,525
125-7 Wadsworth Justice Court	399	261	-	-	-	11,098
126-0 Incline Constable	-	-	-	-	-	11,098
127-0 Juvenile Services	9,476	193,381	280,457	1,791	-	932,566
128-0 Alternative Public Defender	2,307	7,741	13,063	38	-	83,273
129-0 Conflict Counsel	-	-	-	-	-	-
130-0 Library	4,905	204,688	825,468	44,623	-	921,468
140-1 Parks Administration	14,611	639,361	113,411	35,521	-	494,047
140-2 Parks Planning & Develop	-	-	-	-	-	-
140-3 Parks Recreation	-	-	-	-	-	-
140-4 Parks Operations	-	-	178,813	-	-	-
140-9 Parks Infrastructure Preserv	-	-	-	-	-	-
150-0 Sheriff	97,322	958,433	1,304,486	113,932	-	5,156,977
153-0 Medical Examiner	2,428	25,917	69,273	2,715	-	105,468
154-0 Alternative Sentencing	843	-	21,672	-	-	33,313
157-1 Public Guardian	1,369	8,130	14,112	-	-	88,822
159-1 Public Administrator	1,135	9,172	40,977	-	-	66,606
160-2 Public Works Projects	-	-	-	-	-	-
163-1 County Engineer	-	-	-	-	-	111,017
179100 Social Services Admin	63,161	2,293	(276,610)	436	-	371,912
179120 County Child Welfare	-	-	-	-	-	-
179200 General Assistance	-	-	-	-	-	-
179250 Adult Comm Assist Centre	-	-	-	-	-	-
179300 Medical Assit Indigent	-	12,950	43,545	1,101	-	144,330
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	83,639	87,812	331,981	7,443	-	1,237,872
203-0 Stabilization Fund	-	-	-	-	-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

SCHEDULE OF ALLOCATED COSTS

	161100		162-1 Adj	162000	FACILITY PRESERVTN	188-0	
	GEN SERV ADMIN	199100 ENERGY COSTS				FACILITY MANAGMT	182020 FUND TSFR
204-0 Library Expansion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	94,370
205-0 Animal Services	19,021	-	71,518	-	-	-	205,387
208-0 Enhanced 911	-	-	-	-	-	-	-
209-0 Regional Safety Training Center	46	-	-	-	-	-	-
210-0 Regional Communication Center	-	-	-	-	-	-	-
211-0 Truckee River Flood Management	133	-	1,180	-	-	-	55,508
216-0 Roads	236	-	63,233	-	-	-	593,966
221-0 Direct Assist/Med Indigent	-	-	-	-	-	-	-
225-0 Senior Center	16,495	3,702	193,231	10,415	-	-	205,387
228-0 Child Protective Services	-	141,553	199,256	17,705	-	-	1,099,111
266-0 Truckee Remediation District	-	-	-	-	-	-	22,195
270-1 Other Restricted Admin	-	-	-	-	-	-	-
270-2 Other Restricted Funds-Baseball	-	-	-	-	-	-	-
270-3 Other Restricted Funds-Coop Ext	-	-	720	-	-	-	11,098
270-6 Other Restricted Funds- May	-	-	19,559	-	-	-	5,549
270-7 Other Rest Funds-Admin Assess	-	-	-	-	-	-	-
280-0 TMFPD General Fund	2,397	-	128,238	-	-	-	-
281-0 SFPD General Fund	1,031	442	8,754	37	-	-	-
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	-	-	84,665	2,792	-	-	22,195
560 Building and Safety Fund	2,380	9,836	30,845	836	-	-	172,074
566-0 Water Resources	12,661	-	83,358	-	-	-	482,929
568-0 So.Truckee Meadows GID	-	-	-	-	-	-	-
618-0 Health Benefits	-	-	-	-	-	-	16,646
619-0 Risk Management	795	-	199	-	-	-	44,411
669-0 Equipment Services	291	-	91,342	-	-	-	144,330
680-0 TMFPD Health Benefits	-	-	-	-	-	-	-
682-0 TMFPD Worker's Comp	-	-	-	-	-	-	-
685-0 SFPD Health Benefits	-	-	-	-	-	-	-
711-0 TR Flood Investment	-	-	-	-	-	-	-
712-0 Nevada Works	-	-	-	-	-	-	-
713-0 RTC	-	-	-	-	-	-	488,498
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	-	-	-	-	-	-	-
766-0 Western Reg Wtr Comm	-	-	-	-	-	-	-
990055 May Building Trust	-	-	-	-	-	-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

SCHEDULE OF ALLOCATED COSTS

	161100		162-1 Adj		188-0	
	GEN SERV	199100	FACILITY MANAGMT	162000	FACILITY	182020
	ADMIN	ENERGY COSTS		PRESERVTN		FUND TSFR
990221 Verdi Tv Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
992010 Senior Services Fund	-	-	-	-	-	-
994000 TRPA Permits	-	-	-	-	-	-
994002 AT&T Cell Tower	-	-	-	-	-	-
994003 Ubiquitel Cell Tower	-	-	-	-	-	-
998000 Financial Assurances	-	-	-	-	-	-
Other	-	7,310	48,683	46,557	188,743	
Total Allocated	\$ 599,627	\$ 2,738,538	\$ 5,419,244	\$ 372,165	\$ 17,025,003	

County of Washoe, Nevada
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 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

SCHEDULE OF ALLOCATED COSTS

	SUBTOTAL PAGE 5	SUBTOTAL PAGE 8	SUBTOTAL PAGE 11	TOTAL FY12 ACTUAL ALLOCATED	PRIOR FY12 ALLOC AMT	ROLL-FORWARD ADJUST	FINAL ALLOCATED AMOUNT
100-0 County Commission	\$ 63,394	\$ 52,239	\$ 29,479	\$ 145,112	\$ (127,243)	\$ 17,869	\$ 162,982
101-3 Grants Division - Co Mgr.	-	-	-	-	-	-	-
101-5 Emer Mgmt Administration	40,869	178,999	59,358	279,226	(292,257)	(13,031)	266,196
102-0 Assessor	49,905	321,781	1,009,906	1,381,592	(1,151,114)	230,478	1,612,070
103-9 Merit Award Program	-	-	-	-	(642)	(642)	(642)
104-0 Clerk	11,459	89,503	211,545	312,507	(314,455)	(1,948)	310,559
106-2 CARES/SART	4,545	1,135	9,151	14,831	(15,711)	(880)	13,951
106-3 Family Support Enf	531,696	118,636	145,931	796,263	(822,793)	(26,530)	769,733
106-5 DA Grants	846	214	-	1,060	(169)	891	1,951
106710 DA CPS Integration	-	1,517,822	27,222	1,545,044	(1,504,240)	40,804	1,585,849
106-9 Drug Forfeitures	13,334	47,775	-	61,109	(31,231)	29,878	90,987
108700 GIS	6,217	398,656	-	404,873	(317,336)	87,537	492,409
108-7 GIS Base Mapping	722	39,231	-	39,953	(34,885)	5,068	45,021
111-0 Recorder	21,542	460,867	243,919	726,328	(614,543)	111,785	838,114
112-0 Elections	17,464	289,860	238,154	545,478	(405,496)	139,982	685,461
116-0 Community Development	17,727	312,524	222,463	552,714	(457,667)	95,047	647,762
120-1 District Courts Admin	141,872	35,697	1,938,920	2,116,489	(1,769,674)	346,815	2,463,303
120-2 Courts Gen Jurisdiction	49,384	5,397	-	54,781	(60,874)	(6,093)	48,688
120-3 Family Court	32,788	2,041	-	34,829	(55,586)	(20,757)	14,072
120-4 Pre-Trial	8,843	136	-	8,979	(14,547)	(5,568)	3,411
120-5 Specialty Courts Division	5,437	533	-	5,970	(8,443)	(2,473)	3,497
123-0 Law Library	3,496	15,611	26,355	45,462	(65,987)	(20,525)	24,937
124-0 Public Defender	178,356	386,526	451,527	1,016,409	(932,064)	84,345	1,100,753
125-1 Incline Justice Court	4,629	132,384	25,131	162,144	(86,891)	75,253	237,397
125-3 Reno Justice Court	40,935	335,342	764,766	1,141,043	(932,971)	208,072	1,349,114
125-4 Sparks Justice Court	16,834	410,229	207,052	634,115	(454,348)	179,767	813,882
125-7 Wadsworth Justice Court	43,508	9,339	11,758	64,605	(56,354)	8,251	72,856
126-0 Incline Constable	3,585	3,450	11,098	18,133	(26,102)	(7,969)	10,164
127-0 Juvenile Services	212,786	548,482	1,417,671	2,178,939	(1,983,180)	195,759	2,374,697
128-0 Alternative Public Defender	15,274	95,658	106,422	217,354	(175,355)	41,999	259,352
129-0 Conflict Counsel	26,030	3,137	-	29,167	(26,461)	2,706	31,873
130-0 Library	68,573	638,631	2,001,152	2,708,356	(3,327,459)	(619,103)	2,089,253
140-2 Parks Administration	31,150	348,209	1,296,951	1,676,310	(781,217)	895,093	2,571,403
140-2 Parks Planning & Develop	1,826	44	-	1,870	(3,110)	(1,240)	630
140-3 Parks Recreation	-	-	-	-	(306)	(306)	(306)
140-4 Parks Operations	31,330	4,955	178,813	215,098	(1,157,241)	(942,143)	(727,045)
140-9 Parks Infrastructure Preserv	-	-	-	-	(23)	(23)	(23)
150-0 Sheriff	780,867	4,190,318	7,631,150	12,602,335	(11,807,228)	795,107	13,397,441
153-0 Medical Examiner	34,580	109,455	205,801	349,836	(249,699)	100,137	449,972
154-0 Alternative Sentencing	6,234	48,705	55,828	110,767	(106,321)	4,446	115,213
157-1 Public Guardian	11,792	237,806	112,433	362,031	(384,317)	(22,287)	339,744
159-1 Public Administrator	7,949	40,076	117,890	165,915	(176,953)	(11,038)	154,877
160-2 Public Works Projects	2,819	128,312	-	131,131	(50,835)	80,296	211,427
163100 County Engineer	10,806	423,722	111,017	545,545	(312,276)	233,269	778,815
179100 Social Services Admin	39,562	666,600	161,192	867,354	(1,245,450)	(378,096)	489,258
179120 County Child Welfare	2,592	-	-	2,592	-	2,592	5,184
179200 General Assistance	11,802	173	-	11,975	(3,971)	8,004	19,979
179250 Adult Comm Assist Centre	1,680	-	-	1,680	-	1,680	3,360
179300 Medical Assit Indigent	54,988	39,618	201,926	296,532	(236,613)	59,919	356,450
179-2 Homeless Shelter	847	159	-	1,006	-	1,006	2,012
180-0 Intergovernmental	6,564	57	-	6,621	(2,478)	4,143	10,764
181-0 Community Support	5,259	81	-	5,340	(16,650)	(11,310)	(5,970)
182-0 Accrued Benefits	(4,897)	151	-	(4,746)	(34,597)	(39,343)	(44,090)
183-0 Administrative Enforcement	166	53	-	219	-	219	438
184-0 Regional Water Planning	-	-	-	-	-	-	-
187-0 Fire Suppression	9,600	649	-	10,249	(8,020)	2,229	12,478
189-0 Contingency	-	-	-	-	(7,483)	(7,483)	(7,483)
199-0 Undesig Rev- Ex Energy	29,208	6,099	-	35,307	(2,120)	33,187	68,494
202-0 Public Health Administration	195,411	970,479	1,748,747	2,914,637	(2,634,680)	279,957	3,194,593
203-0 Stabilization Fund	-	-	-	-	(2,806)	(2,806)	(2,806)

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SCHEDULE OF ALLOCATED COSTS

	SUBTOTAL PAGE 6	SUBTOTAL PAGE 9	SUBTOTAL PAGE 12	TOTAL FY12 ACTUAL ALLOCATED	PRIOR FY12 ALLOC AMT	ROLL-FORWARD ADJUST	FINAL ALLOCATED AMOUNT
204-0 Library Expansion	\$ 23,999	\$ 21,256	\$ 94,370	\$ 139,625	\$ (130,906)	\$ 8,719	\$ 148,344
205-0 Animal Services	110,902	164,758	295,926	571,586	(813,871)	(242,285)	329,301
208-0 Enhanced 911	11,756	7,226	-	18,982	(21,784)	(2,802)	16,180
209-0 Regional Safety Training Center	7,610	34,410	46	42,066	(93,090)	(51,024)	(8,958)
210-0 Regional Communication Center	19,077	5,789	-	24,866	(29,103)	(4,237)	20,629
211-0 Truckee River Flood Management	26,407	147,594	56,821	230,822	(201,883)	28,939	259,761
216-0 Roads	61,635	63,638	657,435	782,708	(1,608,411)	(825,703)	(42,995)
221-0 Direct Assist/Med Indigent	11,426	1,772	-	13,198	(34,527)	(21,329)	(8,131)
225-0 Senior Center	66,125	193,251	429,230	688,606	(976,447)	(287,841)	400,765
228-0 Child Protective Services	378,510	249,460	1,457,625	2,085,595	(1,647,200)	438,395	2,523,990
266-0 Truckee Remediation District	25,746	10,993	22,195	58,934	(51,704)	7,230	66,164
270-1 Other Restricted Admin	153,359	-	-	153,359	-	153,359	306,718
270-2 Other Restricted Funds-Baseball	1,729	4	-	1,733	(2,825)	(1,092)	641
270-3 Other Restricted Funds-Coop Ext	3,479	23	11,818	15,320	(34,928)	(19,608)	(4,288)
270-6 Other Restricted Funds-May	9,771	5,586	25,108	40,465	(59,205)	(18,740)	21,725
270-7 Other Rest Funds-Admin Assess	21,853	1,626	-	23,479	(8,413)	15,066	38,545
280-0 TMFPD General Fund	73,896	473,014	130,635	677,545	(94,592)	582,953	1,260,497
281-0 SFPD General Fund	76,088	65,552	10,264	151,904	(369,806)	(217,902)	(65,998)
283-0 SFPD Emergency Fund	1,680	74	-	1,754	-	1,754	3,508
285-0 SFPD 474 Retiree Insurance	-	-	-	-	(1,028)	(1,028)	(1,028)
286-0 TMFPD Emergency Fund	357	112	-	469	(88)	381	850
287-0 TMFPD Stabilization	-	-	-	-	-	-	-
288-0 TMFPD PreFund Retiree Health	10	4	-	14	(71)	(57)	(43)
295-0 Prefunded Ret Health Ben	-	-	-	-	(2,806)	(2,806)	(2,806)
301-0 Debt Service	10,476	45	-	10,521	(10,660)	(139)	10,382
340-0 SAD Debt Service	66,970	6,362	-	73,332	(60,614)	12,718	86,051
386-0 TMFPD Debt Service	-	-	-	-	-	-	-
402-0 Public Works Construction Fund	71,483	2,455	-	73,938	(75,055)	(1,117)	72,821
404-0 Parks Construction Fund	103,793	804	-	104,597	(130,924)	(26,327)	78,270
450-0 Stormwater Impact Fee Fund	-	-	-	-	(2,812)	(2,812)	(2,812)
480-0 TMFPD Const	5,291	408	-	5,699	(11,555)	(5,856)	(157)
489-0 Capital Facilities Fund	4,892	85	-	4,977	(5,895)	(718)	4,259
494-0 Infrastructure Fund	6,926	246	-	7,172	(6,579)	593	7,765
520 Golf Course	21,434	7,277	109,652	138,363	(100,586)	37,777	176,140
580 Building and Safety Fund	15,381	127,967	215,971	359,319	(344,962)	14,357	373,675
566-0 Water Resources	211,917	632,462	578,948	1,423,327	(1,280,971)	142,356	1,565,683
568-0 So. Truckee Meadows GID	22,662	43,369	-	66,031	(46,414)	19,617	85,648
618-0 Health Benefits	111,578	5,815	16,646	134,039	(81,565)	52,474	186,513
619-0 Risk Management	88,568	21,198	45,405	155,171	(130,540)	24,631	179,801
669-0 Equipment Services	83,654	503,162	235,963	822,779	(466,880)	355,899	1,178,678
680-0 TMFPD Health Benefits	973	-	-	973	-	973	1,946
682-0 TMFPD Worker's Comp	20	8	-	28	(12)	16	44
685-0 SFPD Health Benefits	-	-	-	-	-	-	-
711-0 TR Flood Investment	-	-	-	-	-	-	-
712-0 Nevada Works	1,119	-	-	1,119	(5,840)	(4,721)	(3,602)
713-0 RTC	674	257	488,498	489,429	(454,337)	35,092	524,521
714-0 WC School Dist Debt	79	30	-	109	(7,560)	(7,451)	(7,342)
715-0 Library Investment	7,596	1,810	-	9,406	(11,783)	(2,377)	7,029
716-0 TVRQSA Joint Venture	71	13	-	84	(1,064)	(980)	(896)
721-0 Public Guard Trust	-	-	-	-	-	-	-
722-0 Social Service Trust	788	301	-	1,089	(2,792)	(1,703)	(614)
730-0 Fish & Game	55	21	-	76	(88)	(12)	64
732-0 Range Improvement District	30	11	-	41	(23)	18	59
738-0 Court Trust Fund	-	-	-	-	-	-	-
739-0 Sheriff Trust & Agency Fund	-	-	-	-	-	-	-
740-0 Railroad Grd Sep Pro	-	-	-	-	-	-	-
742-0 Southwest Point/Arrowhead	79	30	-	109	(63)	26	135
750-0 OPEB Trust Fund	27,000	78	-	27,078	(43)	27,035	54,113
752-0 Agency Tax Settlement	1,819	694	-	2,513	(2,184)	329	2,842
753-0 Deferred Com Division	263	34	-	297	(300)	(3)	294
754-0 Tahoe Regional Planning	159	61	-	220	(206)	14	234
756-0 Tank Farm	-	-	-	-	-	-	-
766-0 Western Reg Wtr Comm	1,828	189	-	2,017	(4,890)	(2,873)	(856)
990055 May Building Trust	-	-	-	-	-	-	-

** manually
 adjust in
 # 15260.37 in
 FY13 in WTRC
 paid in FY12
 see pag 77.
 to 344,059*

County of Washoe, Nevada
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SCHEDULE OF ALLOCATED COSTS

	SUBTOTAL PAGE 7	SUBTOTAL PAGE 10	SUBTOTAL PAGE 13	TOTAL FY12 ACTUAL ALLOCATED	PRIOR FY12 ALLOC AMT	ROLL-FORWARD ADJUST	FINAL ALLOCATED AMOUNT
990221 Verdi Tv Admin	\$ 600	\$ 229	\$ -	\$ 829	\$ -	\$ 829	\$ 1,658
992010 Senior Services Fund	-	-	-	-	-	-	-
994000 TRPA Permits	94	36	-	130	-	130	260
994002 AT&T Cell Tower	-	-	-	-	-	-	-
994003 Ubiquitel Cell Tower	-	-	-	-	-	-	-
998000 Financial Assurances	-	-	-	-	-	-	-
Other	113,602	184,568	291,293	589,463	(921,246)	(331,783)	257,679
Total Allocated - All Pages	\$ 4,971,475	\$ 16,653,718	\$ 26,154,577	\$ 47,779,770	\$ (45,641,423)	\$ 2,138,347	\$ 49,918,117

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**WASHOE COUNTY FISCAL YEAR 2014
 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 FY2012 actual expenditures. Carry forward calculations determine the under-recovery or over-recovery from the estimated FY 2012 recovery , based upon FY2010 actuals, to the actual FY2012 amount.

	Total Expenditures	Exclusions/ Unallowable	Indirect Costs	Direct Costs	
				Direct Salaries	Other Expenditures
<i>County Salary Expenditures per CAFR for all Operating Departments:</i>					
Total Operating Salaries -	143,574,870	-	-	\$ 143,574,870	-
Total County Costs per CAFR	\$ 143,574,870	\$ -	\$ -	\$ 143,574,870	\$ -
 <i>Services Furnished But Not Billed by Other Government Agencies, per A-87</i>					
101-1 County Manager			598,738		
101-6 Com Relations			535,164		
101-8 Management Services			28,013		
101-9 Internal Audit			128,197		
103-1 Finance Admin			56,267		
103-3 Comptroller			2,043,055		
103-5 Budget Div			517,737		
103-6 Purchasing			544,257		
106-1 DA Criminal			520,047		
106700 DA Civil			3,099,135		
108100 IT Admin			943,431		
108301 Telecomm			44,192		
108300-900 IT Software & Services			6,114,524		
108500 IT Enterprise Infrastructure			2,407,656		
108800 IT Infrastr Pres			521,904		
109-1 Human Resources			1,734,837		
113-0 Treasurer			263,042		
160-1 Public Works Ad			1,524,997		
162600 Gen Svcs Adm			599,627		
Fund 162-1 Facility Mgmt			5,419,244		
199100 Energy Maintenance			2,738,538		
162000 Facilities Pres			372,165		
188-0 & 182020 Fund Tsfr & OPEB			17,025,003		
FY 2012 Actual Total	\$ -	\$ -	\$ 47,779,770	\$ 143,574,870	\$ -

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

Total Indirect Costs: Actuals					
FY12 CAP Distribution			\$	47,779,770	
Subtotal			\$	47,779,770	
Carry Forward from FY10 for FY12	(Over)/Under		\$	(915,632)	
Subtotal			\$	46,864,138	
Total Indirect Costs: Estimated					
FY12 Fixed Rate and estimated allowable am	27.08%	\$	(38,880,075)		
Actual FY12 Indirect Costs		\$	47,779,770		
(Over)/Under Recovery Amount			\$	8,899,695	
Total County Indirect Costs			\$	55,763,833	
Total Indirect Costs (FY2012 Actuals + Over/(under) recovery)		\$	55,763,833	=	<u>38.84%</u> Washoe County Indirect Cost Rate for FY2014
Total Direct Salaries		\$	143,574,870		
Carry Over Calculation:					
Estimated Recovery		\$	(38,880,075)		
Actual Recovery		\$	46,864,138		
Carryover for Actuals FY12			<u>7,984,063</u>		

County of Washoe, Nevada
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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 fiscal strategies, 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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 Fixed for the Fiscal Year ending June 30, 2014

101-1 COUNTY MANAGER

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services					Allocated within Office
	Grants Admin	County Admin	Chief Executive	County Comm		
Department Expenditures						
Salaries	\$ 557,414	\$ 6,671	\$ 276,789	\$ 182,870	\$ 91,084	\$ -
Salary %	100.0000%	1.1968%	49.6558%	32.8069%	16.3405%	0.0000%
Benefits	181,119	2,168	89,936	59,419	29,596	-
	738,532	8,839	366,725	242,289	120,680	-
Services & Supplies	12,792	153	6,352	4,197	2,090	-
Professional Services	145,003	-	145,003	-	-	-
Other Prof Services	-	-	-	-	-	-
Departmental Expenditures Total	896,328	8,992	518,080	246,486	122,770	-
A-87 Adjustments:						
Unallowable Prof Svcs	-	-	-	-	-	-
Donation - Fundamental Review	-	-	-	-	-	-
Less: Statistical Order for TMFPD	(10,939)	-	(10,939)	-	-	-
Add Depreciation, Equipment	-	-	-	-	-	-
A-87 Allowable Costs	885,389	8,992	507,141	246,486	122,770	-
Allocated Costs:						
101-1 County Manager						
101-6 Com Relations	2,087	25	1,036	685	341	-
101-8 Mgmt Svcs	4	-	2	1	1	-
101-9 Internal Audit	-	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-	-
103-3 Comptroller	2,847	34	1,414	934	465	-
103-5 Budget Div	3,337	14	588	389	194	2,152
103-6 Purchasing	642	3	319	211	109	-
106-1 DA Criminal	-	-	-	-	-	-
106700 DA Civil	15,995	191	7,942	5,247	2,615	-
108100 IT Admin	-	-	-	-	-	-
108301 Telecomm	533	2	265	175	91	-
108300-900 IT Software & Services	93,745	398	16,530	10,921	5,440	60,457
108500 IT Enterprise Infra	30,583	130	5,393	3,563	1,775	19,722
108800 IT Infrastr Pres	2,995	13	528	349	174	1,931
109-0 Human Resources	13,416	57	2,366	1,563	778	8,652
113-0 Treasurer	91	-	16	11	64	-
160-1 Public Works Ad	-	-	-	-	-	-
161100 Gen Svcs Adm	1,586	-	280	185	1,121	-
Fund 162-1 Facility Mgmt	73,835	314	13,019	8,602	4,284	47,617
199100 Energy Maintenance	23,436	100	4,132	2,730	1,360	15,114
162000 Facilities Pres	1,992	24	-	-	1,968	-
188-0 Fund Transfers	149,879	637	26,428	17,460	8,697	96,657
Total A-87 Costs	1,302,391	10,934	587,398	299,511	152,247	252,301
Distribute General Administration	-	-	-	-	-	-
Total Costs by Function	1,302,391	10,934	587,398	299,511	152,247	252,301
Unallowable Costs	(462,692)	(10,934)	-	(299,511)	(152,247)	-
Total Allocated Costs	<u>\$ 839,699</u>	<u>\$</u>	<u>587,398</u>	<u>\$</u>	<u>252,301</u>	

Reconciliation to SAP 101-0 General Funds Only	
Central Service Cost Centers:	Total
Co Manager	\$ 896,328
Community Rel	554,080
Mgmt Svc	897,473
Internal Audit	113,268
Subtotal	\$ 2,461,148
Non Central Service Cost Centers:	
Grants Division	-
Emergency Mgmt	180,271
Total	\$ 2,641,419

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101-1 COUNTY MANAGER

ALLOCATION OF COSTS:

Allocated Departments:	County Administration			Support Costs Allocated within Office			Total Allocated
	Salary \$	%	Allocated Costs	Salary \$	%	Allocated Costs	
101-1 County Manager	\$ -	0.0000%	\$ -	\$ -	-	\$ -	\$ -
101-6 Com Relations	271,025	0.1642%	965	271,025	20.48%	51,671	52,636
101-8 Mgmt Svcs	506,419	0.3068%	1,802	506,419	38.27%	96,548	98,350
101-9 Internal Audit	73,953	0.0448%	263	73,953	5.59%	14,099	14,362
103-1 Finance Admin	135,889	0.0823%	483	-	-	-	483
103-3 Comptroller	1,183,645	0.7170%	4,212	-	-	-	4,212
103-5 Budget Div	329,898	0.1998%	1,174	-	-	-	1,174
103-6 Purchasing	281,713	0.1706%	1,002	-	-	-	1,002
106-1 DA Criminal	7,706,119	4.6678%	27,419	-	-	-	27,419
106700 DA Civil	2,335,256	1.4145%	8,309	-	-	-	8,309
108100 IT Admin	290,689	0.1761%	1,034	-	-	-	1,034
108301 Telecomm	158,088	0.0958%	563	-	-	-	563
108300-900 IT Software & Services	2,963,982	1.7954%	10,546	-	-	-	10,546
108500 IT Enterprise Infra	1,321,422	0.8004%	4,702	-	-	-	4,702
108800 IT Infrastructure Pres	-	0.0000%	-	-	-	-	-
109-0 Human Resources	943,671	0.5716%	3,358	-	-	-	3,358
113-0 Treasurer	1,086,400	0.6581%	3,866	-	-	-	3,866
160-1 Public Works Admin	460,710	0.2791%	1,639	-	-	-	1,639
161100 General Svcs Admin	253,717	0.1537%	903	-	-	-	903
Fund 162-1 Facility Mgmt (Adj)	1,799,677	1.0901%	6,403	-	-	-	6,403
199100 Energy Maintenance	-	0.0000%	-	-	-	-	-
162000 Facilities Preservation	-	0.0000%	-	-	-	-	-
188-0 Fund Transfers	-	0.0000%	-	-	-	-	-
Subtotal, Allocated Departments	22,102,273	13.3881%	78,643	851,397	64.3351%	162,318	240,961
Operating Departments							
100-0 County Commission	\$ 311,044	0.1884%	\$ 1,107	\$ 311,044	23.50%	\$ 59,300	\$ 60,407
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	-	-	-
101-5 Emer Mgmt Administration	160,937	0.0975%	573	160,937	12.16%	30,682	31,255
102-0 Assessor	3,739,875	2.2654%	13,307	-	-	-	13,307
103-9 Merit Award Program	-	0.0000%	-	-	-	-	-
104-0 Clerk	797,139	0.4829%	2,837	-	-	-	2,837
106-2 CARES/SART	-	0.0000%	-	-	-	-	-
106-3 Family Support Enf	2,181,273	1.3213%	7,761	-	-	-	7,761
106-5 DA Grants	-	0.0000%	-	-	-	-	-
106710 DA CPS Integration	-	0.0000%	-	-	-	-	-
106-9 Drug Forfeitures	52,443	0.0318%	187	-	-	-	187
108700 GIS	674,862	0.4088%	2,401	-	-	-	2,401
108-7 GIS Base Mapping	78,349	0.0475%	279	-	-	-	279
111-0 Recorder	1,178,939	0.7141%	4,195	-	-	-	4,195
112-0 Elections	350,054	0.2120%	1,245	-	-	-	1,245
116-0 Community Development	1,230,189	0.7452%	4,377	-	-	-	4,377
120-1 District Courts Admin	801,375	0.4854%	2,851	-	-	-	2,851
120-2 Courts Gen Jurisdiction	3,722,393	2.2548%	13,245	-	-	-	13,245
120-3 Family Court	2,978,281	1.8040%	10,597	-	-	-	10,597
120-4 Pre-Trial	921,062	0.5579%	3,277	-	-	-	3,277
120-5 Specialty Courts Division	438,405	0.2656%	1,560	-	-	-	1,560
123-0 Law Library	166,831	0.1011%	594	-	-	-	594
124-0 Public Defender	4,688,315	2.8399%	16,682	-	-	-	16,682
125-1 Incline Justice Court	303,893	0.1841%	1,081	-	-	-	1,081
125-3 Reno Justice Court	2,948,767	1.7862%	10,492	-	-	-	10,492
125-4 Sparks Justice Court	1,355,069	0.8208%	4,821	-	-	-	4,821
125-7 Wadsworth Justice Court	155,417	0.0941%	553	-	-	-	553
126-0 Incline Constable	101,428	0.0614%	361	-	-	-	361
127-0 Juvenile Services	7,374,052	4.4667%	26,237	-	-	-	26,237
128-0 Alternate Public Defender	1,197,193	0.7252%	4,260	-	-	-	4,260
129-0 Conflict Counsel	-	0.0000%	-	-	-	-	-
130-0 Library	5,258,951	3.1855%	18,712	-	-	-	18,712

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

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	\$ 427,352	0.2589%	\$ 1,521	\$ -	-	\$ -	\$ 1,521
140-2 Parks Planning & Develop	185,952	0.1126%	661	-	-	-	661
140-3 Parks Recreation	-	0.0000%	-	-	-	-	-
140-4 Parks Operations	1,990,862	1.2059%	7,083	-	-	-	7,083
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	-	-	-
150-0 Sheriff	47,848,948	28.9831%	170,246	-	-	-	170,246
153-0 Medical Examiner	1,101,319	0.6671%	3,919	-	-	-	3,919
154-0 Alternate Sentencing	399,452	0.2420%	1,422	-	-	-	1,422
157100 Public Guardian	944,210	0.5719%	3,359	-	-	-	3,359
159100 Public Administrator	613,158	0.3714%	2,182	-	-	-	2,182
160200 Public Works Projects	292,003	0.1769%	1,039	-	-	-	1,039
163100 County Engineer	1,019,960	0.6178%	3,629	-	-	-	3,629
179100 Social Services Admin	214,740	0.1301%	764	-	-	-	764
179120 County Child Welfare	281,352	0.1704%	1,001	-	-	-	1,001
179200 General Assistance	-	0.0000%	-	-	-	-	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	-	-	-
179300 Medical Assit Indigent	1,665,859	1.0091%	5,927	-	-	-	5,927
179-2 Homeless Shelter	10,909	0.0066%	39	-	-	-	39
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	7,086	0.0043%	25	-	-	-	25
189-0 Contingency	-	0.0000%	-	-	-	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	-	-	-
202-0 Public Health Administration	9,861,088	5.9732%	35,086	-	-	-	35,086
203-0 Stabilization Fund	-	0.0000%	-	-	-	-	-
204-0 Library Expansion	1,036,987	0.6281%	3,689	-	-	-	3,689
205-0 Animal Services	1,753,666	1.0623%	6,240	-	-	-	6,240
208-0 Enhanced 911	24,466	0.0148%	87	-	-	-	87
209-0 Regional Safety Training Center	207,940	0.1260%	740	-	-	-	740
210-0 Regional Communication Center	311,672	0.1888%	1,109	-	-	-	1,109
211-0 Truckee River Flood Mgmt	842,276	0.5102%	2,997	-	-	-	2,997
216-0 Road	2,982,270	1.8065%	10,611	-	-	-	10,611
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	-	-	-
225-0 Senior Center	1,627,198	0.9856%	5,789	-	-	-	5,789
228-0 Child Protective Services	12,363,006	7.4887%	43,988	-	-	-	43,988
266-0 Truckee Remediation Dist	485,257	0.2939%	1,726	-	-	-	1,726
270-1 Other Restricted Admin	-	0.0000%	-	-	-	-	-
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	205,568	0.1245%	731	-	-	-	731
270-7 Other Restricted Funds-Admin Assess	-	0.0000%	-	-	-	-	-
280-0 TMFPD General Fund	1,075,743	0.6516%	3,827	-	-	-	3,827
281-0 SFPD General Fund	2,766,031	1.6755%	9,842	-	-	-	9,842
283-0 SFPD Emergency Fund	161,425	0.0978%	574	-	-	-	574
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-	-	-	-
286-0 TMFPD Emergency Fund	6,943	0.0042%	25	-	-	-	25
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, 2012
 Fixed for the Fiscal Year ending June 30, 2014

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	275,060	0.1666%	979	-	-	-	979
560 Building and Safety Fund	840,927	0.5094%	2,992	-	-	-	2,992
566-0 Water Resources	4,346,401	2.6328%	15,465	-	-	-	15,465
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	-	-	-
618-0 Health Benefits	234,064	0.1418%	833	-	-	-	833
619-0 Risk Management	216,737	0.1313%	771	-	-	-	771
669-0 Equipment Services	1,192,948	0.7226%	4,245	-	-	-	4,245
680-0 TMFPD Health Benefits	-	0.0000%	-	-	-	-	-
682-0 TMFPD Worker's Comp	-	0.0000%	-	-	-	-	-
685-0 SFPD Health Benefits	-	0.0000%	-	-	-	-	-
711-0 TR Flood Investment	-	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%	-	-	-	-	-
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:	142,987,369	86.6119%	508,755	471,981	35.6649%	89,983	598,738
Total Costs Allocated	\$ 165,089,642	100.0000%	\$ 587,398	\$ 1,323,378	100.0000%	\$ 252,301	\$ 839,699

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, 2012
Fixed for the Fiscal Year ending June 30, 2014

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 2012.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

101-6 COMMUNITY RELATIONS

COSTS TO BE ALLOCATED				
Item of Cost	Total, all			
	Services	General Admin	Comm Relations	
Department Expenditures				
Salaries	\$ 271,025	\$ -	\$ 271,025	\$ -
Salary %	100.0000%	0.0000%	100.0000%	
Benefits	107,944	-	107,944	-
	378,969	-	378,969	-
Services & Supplies	152,997		152,997	
Consulting Services	-		-	
Professional Services	22,115		22,115	
Services Contracts	-		-	
Equipment	-		-	
Departmental Expenditures Total	554,080	-	554,080	-
A-87 Adjustments:				
Revenues Received	(1,500)		(1,500)	
Less: Unallowable Professional Svcs	(1,800)		(1,800)	
Less: Unallowable AFI Cost	-		-	
Less: Unallowable NACO Cost	-		-	
Less: Unallowable Food Svcs	(269)		(269)	
Less: Volunteer Expense	(345)		(345)	
A-87 Allowable Costs	550,166	-	550,167	-
Allocated Costs:				
101-1 County Manager	52,636		52,636	
101-6 Com Relations	-		-	
101-8 Mgmt Svcs	-		-	
101-9 Internal Audit	-		-	
103-1 Finance Admin	-		-	
103-3 Comptroller	1,121		1,121	
103-5 Budget Div	-		-	
103-6 Purchasing	1,104		1,104	
106-1 DA Criminal	-		-	
106700 DA Civil	-		-	
108100 IT Admin	1,742		1,742	
108301 Telecomm	115		115	
108300-900 IT Software & Services	-		-	
108500 IT Enterprise Infra	-		-	
108800 IT Infrastr Pres	-		-	
109-0 Human Resources	-		-	
113-0 Treasurer	231		231	
160-1 Public Works Ad	-		-	
161100 Gen Svcs Adm	2,413		2,413	
Fund 162-1 Facility Mgmt	7,127		7,127	
199100 Energy Maintenance	2,122		2,122	
162000 Facilities Pres	180		180	
188-0 Fund Transfers	-		-	
Total A-87 Costs	618,957	-	618,957	
Distribute General Administration		-	-	
Total Costs by Function	618,957	-	618,957	
Unallowable Costs	-	-	-	
Total Allocated Costs	<u>\$ 618,957</u>	<u>-</u>	<u>\$ 618,957</u>	

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

101-6 COMMUNITY RELATIONS

ALLOCATION OF COSTS:	<u>Community Relations</u>		
	Salary \$	%	Allocated Costs
Allocated Departments:			
101-1 County Manager	\$ 557,414	0.3371%	\$ 2,087
101-6 Com Relations	-	0.0000%	-
101-8 Mgmt Svcs	506,419	0.3062%	1,895
101-9 Internal Audit	73,953	0.0447%	277
103-1 Finance Admin	135,889	0.0822%	509
103-3 Comptroller	1,183,645	0.7157%	4,430
103-5 Budget Div	329,898	0.1995%	1,235
103-6 Purchasing	281,713	0.1703%	1,054
106-1 DA Criminal	7,706,119	4.6598%	28,842
106700 DA Civil	2,335,256	1.4121%	8,740
108100 IT Admin	290,689	0.1758%	1,088
108301 Telecomm	158,088	0.0956%	592
108300-900 IT Software & Services	2,963,982	1.7923%	11,094
108500 IT Enterprise Infra	1,321,422	0.7990%	4,945
108800 IT Infrastructure Pres	-	0.0000%	-
109-0 Human Resources	943,671	0.5706%	3,532
113-0 Treasurer	1,086,400	0.6569%	4,066
160-1 Public Works Admin	460,710	0.2786%	1,724
161100 General Svcs Admin	253,717	0.1534%	949
Fund 162-1 Facility Mgmt (Adj)	1,799,677	1.0882%	6,735
199100 Energy Maintenance	-	0.0000%	-
162000 Facilities Preservation	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-
Subtotal, Allocated Departments	22,388,662	13.5380%	83,794
Operating Departments			
100-0 County Commission	\$ 311,044	0.1881%	\$ 1,164
101-3 Grants Division - Co Mgr.	-	0.0000%	-
101-5 Emer Mgmt Administration	160,937	0.0973%	602
102-0 Assessor	3,739,875	2.2614%	13,997
103-9 Merit Award Program	-	0.0000%	-
104-0 Clerk	797,139	0.4820%	2,983
106-2 CARES/SART	-	0.0000%	-
106-3 Family Support Enf	2,181,273	1.3190%	8,164
106-5 DA Grants	-	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-
106-9 Drug Forfeitures	52,443	0.0317%	196
108700 GIS	674,862	0.4081%	2,526
108-7 GIS Base Mapping	78,349	0.0474%	293
111-0 Recorder	1,178,939	0.7129%	4,413
112-0 Elections	350,054	0.2117%	1,310
116-0 Community Development	1,230,189	0.7439%	4,604
120-1 District Courts Admin	801,375	0.4846%	2,999
120-2 Courts Gen Jurisdiction	3,722,393	2.2509%	13,932
120-3 Family Court	2,978,281	1.8009%	11,147
120-4 Pre-Trial	921,062	0.5570%	3,448
120-5 Specialty Courts Division	438,405	0.2651%	1,641
123-0 Law Library	166,831	0.1009%	625
124-0 Public Defender	4,688,315	2.8349%	17,547
125-1 Incline Justice Court	303,893	0.1838%	1,138
125-3 Reno Justice Court	2,948,767	1.7831%	11,037
125-4 Sparks Justice Court	1,355,069	0.8194%	5,072
125-7 Wadsworth Justice Court	155,417	0.0940%	582
126-0 Incline Constable	101,428	0.0613%	379
127-0 Juvenile Services	7,374,052	4.4590%	27,599
128-0 Alternative Public Defender	1,197,193	0.7239%	4,481
129-0 Conflict Counsel	-	0.0000%	-
130-0 Library	5,258,951	3.1800%	19,683

County of Washoe, Nevada
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 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

101-6 COMMUNITY RELATIONS

ALLOCATION OF COSTS:

Community Relations

	Salary \$	%	Allocated Costs
140-1 Parks Administration	\$ 427,352	0.2584%	\$ 1,599
140-2 Parks Planning & Develop	185,952	0.1124%	696
140-3 Parks Recreation	-	0.0000%	-
140-4 Parks Operations	1,990,862	1.2038%	7,451
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	47,848,948	28.9335%	179,088
153-0 Medical Examiner	1,101,319	0.6659%	4,122
101-7 Alternative Sentencing	399,452	0.2415%	1,495
157100 Public Guardian	944,210	0.5709%	3,534
159100 Public Administrator	613,158	0.3708%	2,295
160200 Public Works Projects	292,003	0.1766%	1,093
163100 County Engineer	1,019,960	0.6168%	3,818
179100 Social Services Admin	214,740	0.1298%	803
179120 County Child Welfare	281,352	0.1701%	1,053
179200 General Assistance	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-
179300 Medical Assit Indigent	1,665,859	1.0073%	6,235
179-2 Homeless Shelter	10,909	0.0066%	41
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	7,086	0.0043%	27
189-0 Contingency	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-
202-0 Public Health Administration	9,861,088	5.9628%	36,907
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	1,036,987	0.6270%	3,881
205-0 Animal Services	1,753,666	1.0604%	6,563
208-0 Enhanced 911	24,466	0.0148%	92
209-0 Regional Safety Training Center	207,940	0.1257%	778
210-0 Regional Communication Center	311,672	0.1885%	1,167
211-0 Truckee River Flood Mgmt	842,276	0.5093%	3,152
216-0 Roads	2,982,270	1.8033%	11,162
221-0 Direct Assist/Med Indigent	-	0.0000%	-
225-0 Senior Center	1,627,198	0.9839%	6,090
228-0 Child Protective Services	12,363,006	7.4757%	46,271
266-0 Truckee Remediation District	485,257	0.2934%	1,816
270-1 Other Restricted Admin	-	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	205,568	0.1243%	769
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-
280-0 TMFPD General Fund	1,075,743	0.6505%	4,026
281-0 SFPD General Fund	2,766,031	1.6726%	10,353
283-0 SFPD Emergency Fund	161,425	0.0976%	604
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-
286-0 TMFPD Emergency Fund	6,943	0.0042%	26
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, 2012
 Fixed for the Fiscal Year ending June 30, 2014

101-6 COMMUNITY RELATIONS

ALLOCATION OF COSTS:

Community Relations

	Salary \$	%	Allocated Costs		
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -		
494-0 Infrastructure Fund	-	0.0000%	-		
520 Golf Course	275,060	0.1663%	1,029		
560 Building and Safety Fund	840,927	0.5085%	3,147		
566-0 Water Resources	4,346,401	2.6282%	16,267		
568-0 So.Truckee Meadows GID	-	0.0000%	-		
618-0 Health Benefits	234,064	0.1415%	876		
619-0 Risk Management	216,737	0.1311%	811		
669-0 Equipment Services	1,192,948	0.7214%	4,465		
680-0 TMTD Health Benefits	-	0.0000%	-		
682-0 TMTD Worker's Comp	-	0.0000%	-		
685-0 SFPD Health Benefits	-	0.0000%	-		
711-0 TR Flood Investment	-	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%	-		
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:	142,987,369	86.4620%	535,163	-	-
Total Costs Allocated	\$ 165,376,031	100.0000%	\$ 618,957	-	-

Nevada Works receives no oversight from the Community Relations 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, 2012
Fixed for the Fiscal Year ending June 30, 2014

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, liaison with the Truckee Meadows Fire Protection District, and the Commission support program. Costs are not allocated for FY2012 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.

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 2012 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 due to no supportable allocation documentation.

Both Sierra Fire Protection District and the Truckee Meadows Fire Protection District incurred direct staff and operating costs during FY2012. These costs are specifically identified and direct charged to the respective Funds for each agency.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

101-8 MANAGEMENT SERVICE DIVISION

COSTS TO BE ALLOCATED Item of Cost	Total, all Services							
	101800 Mgmt Services	101820 Legislative Activity	101830 Fire Services	20310 Employee Appreciation	101810 Strategic Planning	101831 TMRPD Support	101832 SFPD Support	
Department Expenditures								
Salaries	\$ 506,419	\$ 286,440	\$ -	\$ 96,887	\$ -	\$ -	\$ 81,174	\$ 41,918
Salary %	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Benefits	195,813	122,602	-	37,410	-	-	18,388	17,414
	702,232	409,041	-	134,297	-	-	99,562	59,331
Services & Supplies	194,681	20,975	92,631	79,808	-	400	868	-
Consulting Services	-	-	-	-	-	-	-	-
Professional Services	560	-	-	-	-	560	-	-
Equipment	-	-	-	-	-	-	-	-
Departmental Expenditures Total	897,473	430,016	92,631	214,105	-	960	100,429	59,331
A-87 Adjustments:								
Less: Reimbursements	(288,149)	(1,282)	-	(133,619)	-	-	(96,192)	(57,056)
Add Depreciation, Equipment	-	-	-	-	-	-	-	-
A-87 Allowable Costs	609,324	428,734	92,631	80,486	-	960	4,237	2,276
Allocated Costs:								
101-1 County Manager	98,350	47,124	10,151	23,463	-	105	11,006	6,502
101-6 Com Relations	1,895	908	196	452	-	2	212	125
101-8 Mgmt Svcs	-	-	-	-	-	-	-	-
101-9 Internal Audit	-	-	-	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-	-	-	-
103-3 Comptroller	1,847	885	191	441	-	2	207	122
103-5 Budget Div	-	-	-	-	-	-	-	-
103-6 Purchasing	745	357	77	178	-	1	83	49
106-1 DA Criminal	-	-	-	-	-	-	-	-
106700 DA Civil	-	-	-	-	-	-	-	-
108100 IT Admin	-	-	-	-	-	-	-	-
108301 Telecomm	130	62	13	31	-	0	15	9
108300-900 IT Software & Services	-	-	-	-	-	-	-	-
108500 IT Enterprise Infra	-	-	-	-	-	-	-	-
108800 IT Infrastr Pres	-	-	-	-	-	-	-	-
109-0 Human Resources	-	-	-	-	-	-	-	-
113-0 Treasurer	337	161	35	80	-	0	38	22
160-1 Public Works Ad	-	-	-	-	-	-	-	-
161100 Gen Svcs Adm	12,204	5,847	1,260	2,911	-	13	1,366	807
Fund 162-1 Facility Mgmt	-	-	-	-	-	-	-	-
199100 Energy Maintenance	-	-	-	-	-	-	-	-
162000 Facilities Pres	-	-	-	-	-	-	-	-
188-0 Fund Transfers	-	-	-	-	-	-	-	-
Total A-87 Costs	724,832	484,078	104,553	108,042	-	1,084	17,163	9,912
Distribute to Management Services	-	-	-	-	-	-	-	-
Total Costs by Function	724,832	484,078	104,553	108,042	-	1,084	17,163	9,912
Unallowable Costs- No Basis	(696,673)	(484,078)	(104,553)	(108,042)	-	-	-	-
Total Allocated Costs	\$ 28,159	\$ -	\$ -	\$ -	\$ -	\$ 1,084	\$ 17,163	\$ 9,912

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 Fixed for the Fiscal Year ending June 30, 2014

101-8 MANAGEMENT SERVICE DIVISION

ALLOCATION OF COSTS:	MANAGEMENT SERVICES -		STRATEGIC PLANNING		MANAGEMENT SERVICES -		Total Allocated Costs
	Salary \$	%	Allocated Costs	Direct Costs	%	Allocated Costs	
Allocated Departments:							
101-1 County Manager	\$ 557,414	0.3375%	\$ 4	\$ -	0.0000%	\$ -	4
101-6 Com Relations	271,025	0.1641%	2	-	0.0000%	-	2
101-8 Mgmt Svcs	-	0.0000%	-	-	0.0000%	-	-
101-9 Internal Audit	73,953	0.0448%	-	-	0.0000%	-	-
103-1 Finance Admin	135,889	0.0823%	1	-	0.0000%	-	1
103-3 Comptroller	1,183,645	0.7167%	8	-	0.0000%	-	8
103-5 Budget Div	329,898	0.1998%	2	-	0.0000%	-	2
103-6 Purchasing	281,713	0.1706%	2	-	0.0000%	-	2
106-1 DA Criminal	7,706,119	4.6664%	51	-	0.0000%	-	51
106700 DA Civil	2,335,256	1.4141%	15	-	0.0000%	-	15
108100 IT Admin	290,689	0.1760%	2	-	0.0000%	-	2
108301 Telecomm	158,088	0.0957%	1	-	0.0000%	-	1
108300-900 IT Software & Services	2,963,982	1.7948%	19	-	0.0000%	-	19
108500 IT Enterprise Infra	1,321,422	0.8002%	9	-	0.0000%	-	9
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-
109-0 Human Resources	943,671	0.5714%	6	-	0.0000%	-	6
113-0 Treasurer	1,086,400	0.6579%	7	-	0.0000%	-	7
160-1 Public Works Admin	460,710	0.2790%	3	-	0.0000%	-	3
161100 General Svcs Admin	253,717	0.1536%	2	-	0.0000%	-	2
Fund 162-1 Facility Mgmt (Adj)	1,799,677	1.0898%	12	-	0.0000%	-	12
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	\$ 22,153,268	13.4147%	\$ 146	-	0.0000%	-	146
Operating Departments							
100-0 County Commission	\$ 311,044	0.1884%	\$ 2	\$ -	0.0000%	\$ -	2
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-
101-5 Emer Mgmt Administration	160,937	0.0975%	1	-	0.0000%	-	1
102-0 Assessor	3,739,875	2.2647%	25	-	0.0000%	-	25
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-	-
104-0 Clerk	797,139	0.4827%	5	-	0.0000%	-	5
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-
106-3 Family Support Enf	2,181,273	1.3209%	14	-	0.0000%	-	14
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-
106-9 Drug Forfeitures	52,443	0.0318%	-	-	0.0000%	-	-
108700 GIS	674,862	0.4087%	4	-	0.0000%	-	4
108-7 GIS Base Mapping	78,349	0.0474%	1	-	0.0000%	-	1
111-0 Recorder	1,178,939	0.7139%	8	-	0.0000%	-	8
112-0 Elections	350,054	0.2120%	2	-	0.0000%	-	2
116-0 Community Development	1,230,189	0.7449%	8	-	0.0000%	-	8
120-1 District Courts Admin	801,375	0.4853%	5	-	0.0000%	-	5
120-2 Courts Gen Jurisdiction	3,722,393	2.2541%	24	-	0.0000%	-	24
120-3 Family Court	2,978,281	1.8035%	20	-	0.0000%	-	20
120-4 Pre-Trial	921,062	0.5577%	6	-	0.0000%	-	6
120-5 Specialty Courts Division	438,405	0.2655%	3	-	0.0000%	-	3
123-0 Law Library	166,831	0.1010%	1	-	0.0000%	-	1
124-0 Public Defender	4,688,315	2.8390%	31	-	0.0000%	-	31
125-1 Incline Justice Court	303,893	0.1840%	2	-	0.0000%	-	2
125-3 Reno Justice Court	2,948,767	1.7856%	19	-	0.0000%	-	19
125-4 Sparks Justice Court	1,355,069	0.8206%	9	-	0.0000%	-	9
125-7 Wadsworth Justice Court	155,417	0.0941%	1	-	0.0000%	-	1
126-0 Incline Constable	101,428	0.0614%	1	-	0.0000%	-	1
127-0 Juvenile Services	7,374,052	4.4653%	48	-	0.0000%	-	48
128-0 Alternative Public Defender	1,197,193	0.7250%	8	-	0.0000%	-	8
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-
130-0 Library	5,258,951	3.1845%	35	-	0.0000%	-	35

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101-8 MANAGEMENT SERVICE DIVISION

ALLOCATION OF COSTS:	MANAGEMENT SERVICES - STRATEGIC PLANNING			MANAGEMENT SERVICES - Direct Charges TMFPD and SFPD			Total Allocated Costs
	Salary \$	%	Allocated Costs	Direct Costs	%	Allocated Costs	
140-1 Parks Administration	\$ 427,352	0.2588%	\$ 3	\$ -	0.0000%	\$ -	\$ 3
140-2 Parks Planning & Develop	185,952	0.1126%	1	-	0.0000%	-	1
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-	-
140-4 Parks Operations	1,990,862	1.2056%	13	-	0.0000%	-	13
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-
150-0 Sheriff	47,848,948	28.9747%	312	-	0.0000%	-	312
153-0 Medical Examiner	1,101,319	0.6669%	7	-	0.0000%	-	7
154-0 Alternative Sentencing	399,452	0.2419%	3	-	0.0000%	-	3
157100 Public Guardian	944,210	0.5718%	6	-	0.0000%	-	6
159100 Public Administrator	613,158	0.3713%	4	-	0.0000%	-	4
160200 Public Works Projects	292,003	0.1768%	2	-	0.0000%	-	2
163100 County Engineer	1,019,960	0.6176%	7	-	0.0000%	-	7
179100 Social Services Admin	214,740	0.1300%	1	-	0.0000%	-	1
179120 County Child Welfare	281,352	0.1704%	2	-	0.0000%	-	2
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-
179300 Medical Assit Indigent	1,665,859	1.0088%	11	-	0.0000%	-	11
179-2 Homeless Shelter	10,909	0.0066%	-	-	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	7,086	0.0043%	-	-	0.0000%	-	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-
202-0 Public Health Administration	9,861,088	5.9713%	65	-	0.0000%	-	65
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-
204-0 Library Expansion	1,036,987	0.6279%	7	-	0.0000%	-	7
205-0 Animal Services	1,753,666	1.0619%	12	-	0.0000%	-	12
208-0 Enhanced 911	24,466	0.0148%	-	-	0.0000%	-	-
209-0 Regional Safety Training Center	207,940	0.1259%	1	-	0.0000%	-	1
210-0 Regional Communication Center	311,672	0.1887%	2	-	0.0000%	-	2
211-0 Truckee River Flood Mgmt	842,276	0.5100%	6	-	0.0000%	-	6
216-0 Roads	2,982,270	1.8059%	20	-	0.0000%	-	20
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	0.0000%	-	-
225-0 Senior Center	1,627,198	0.9853%	11	-	0.0000%	-	11
228-0 Child Protective Services	12,363,006	7.4863%	81	-	0.0000%	-	81
266-0 Truckee Remediation District	485,257	0.2938%	3	-	0.0000%	-	3
270-1 Other Restricted Admin	-	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	205,568	0.1245%	1	-	0.0000%	-	1
270-7 Other Rest Funds- Admin Assess	-	0.0000%	-	-	0.0000%	-	-
280-0 TMFPD General Fund	1,075,743	0.6514%	7	17,163	63.3906%	17,163	17,170
281-0 SFPD General Fund	2,766,031	1.6750%	18	9,912	36.6094%	9,912	9,930
283-0 SFPD Emergency Fund	161,425	0.0978%	1	-	0.0000%	-	1
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-	0.0000%	-	-
286-0 TMFPD Emergency Fund	6,943	0.0042%	-	-	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%	-	-

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101-8 MANAGEMENT SERVICE DIVISION

ALLOCATION OF COSTS:	MANAGEMENT SERVICES - STRATEGIC PLANNING			MANAGEMENT SERVICES - Direct Charges TMFPD and SFPD			Total Allocated
	Salary \$	%	Allocated Costs	Direct Costs	%	Allocated Costs	Costs
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
494-0 Infrastructure Fund	-	0.0000%	-	-	0.0000%	-	-
520 Golf Course	275,060	0.1666%	2	-	0.0000%	-	2
560 Building and Safety Fund	840,927	0.5092%	6	-	0.0000%	-	6
566-0 Water Resources	4,346,401	2.6319%	29	-	0.0000%	-	29
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-
618-0 Health Benefits	234,064	0.1417%	2	-	0.0000%	-	2
619-0 Risk Management	216,737	0.1312%	1	-	0.0000%	-	1
669-0 Equipment Services	1,192,948	0.7224%	8	-	0.0000%	-	8
680-0 TMFPD Health Benefits	-	0.0000%	-	-	0.0000%	-	-
682-0 TMFPD Worker's Comp	-	0.0000%	-	-	0.0000%	-	-
685-0 SFPD Health Benefits	-	0.0000%	-	-	0.0000%	-	-
711-0 TR Flood Investment	-	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%	-	-
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:	142,987,369	86.5853%	938	27,075	100.0000%	27,075	28,013
Total Costs Allocated	\$ 165,140,637	100.0000%	\$ 1,084	27,075	100.0000%	\$ 27,075	\$ 28,159

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, 2012
Fixed for the Fiscal Year ending June 30, 2014

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 FY2012.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

101-9 INTERNAL AUDIT

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services		General Admin	Internal Audit	
Department Expenditures					
Salaries	\$ 73,953	\$ -	\$ 73,953	\$ -	\$ -
Salary %	100.0000%	0.0000%	100.0000%	-	-
Benefits	26,167	-	26,167	-	-
	<hr/> 100,120	<hr/> -	<hr/> 100,120	<hr/> -	<hr/> -
Services & Supplies	13,148	-	13,148	-	-
Professional Service	-	-	-	-	-
Equipment - Capital	-	-	-	-	-
Departmental Expenditures Total	<hr/> 113,268	<hr/> -	<hr/> 113,268	<hr/> -	<hr/> -
A-87 Adjustments:					
Less: Food Purchases	-	-	-	-	-
Less: Capital Equipment	-	-	-	-	-
Add Depreciation, Equipment	-	-	-	-	-
A-87 Allowable Costs	<hr/> 113,268	<hr/> -	<hr/> 113,268	<hr/> -	<hr/> -
Allocated Costs:					
101-1 County Manager	14,362	-	14,362	-	-
101-6 Com Relations	277	-	277	-	-
101-8 Mgmt Svcs	-	-	-	-	-
101-9 Internal Audit	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-
103-3 Comptroller	156	-	156	-	-
103-5 Budget Div	-	-	-	-	-
103-6 Purchasing	114	-	114	-	-
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	6	-	6	-	-
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	<hr/> 128,197	<hr/> -	<hr/> 128,197	<hr/> -	<hr/> -
Distribute General Administration	-	-	-	-	-
Total Costs by Function	<hr/> 128,197	<hr/> -	<hr/> 128,197	<hr/> -	<hr/> -
Unallowable Costs	-	-	-	-	-
Total Allocated Costs	<hr/> <u>\$ 128,197</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ 128,197</u>	<hr/> <u>-</u>	<hr/> <u>-</u>

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

101-9 INTERNAL AUDIT

ALLOCATION OF COSTS:

		<u>Internal Audit</u>		
	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	-		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	-		0.0000%	-
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	52		3.9364%	5,046
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, 2012
 Fixed for the Fiscal Year ending June 30, 2014

101-9 INTERNAL AUDIT

ALLOCATION OF COSTS:	Internal Audit		
	Actual	Audit Hrs	Allocated Costs
140-1 Parks Administration	-	-	0.0000% \$ -
140-2 Parks Planning & Develop	-	-	0.0000% -
140-3 Parks Recreation	-	-	0.0000% -
140-4 Parks Operations	-	-	0.0000% -
140-9 Parks Infrastructure Preserv	-	-	0.0000% -
150-0 Sheriff	-	-	0.0000% -
153-0 Medical Examiner	-	-	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% -
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	643.00	-	48.6752% 62,400
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% -
216-0 Roads	-	-	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% -
270-1 Other Restricted Admin	-	-	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	-	-	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, 2012
 Fixed for the Fiscal Year ending June 30, 2014

101-9 INTERNAL AUDIT

ALLOCATION OF COSTS:

	Internal Audit		
	Actual	Audit Hrs	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	626	-	47.3884% 60,751
619-0 Risk Management	-	-	0.0000% -
669-0 Equipment Services	-	-	0.0000% -
680-0 TMLPD Health Benefits	-	-	0.0000% -
682-0 TMLPD Worker's Comp	-	-	0.0000% -
685-0 SFPD Health Benefits	-	-	0.0000% -
711-0 TR Flood Investment	-	-	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% -
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:	1,321	-	100.0000% 128,197
Total Costs Allocated	1,321	-	100.0000% \$ 128,197

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2012
Fixed for the Fiscal Year ending June 30, 2014

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 and fiscal oversight and policy guidance to the Divisions within the Department. Finance administrative costs are allocated to each Division based on the FY 2012 salaries in each.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

103-1 FINANCE ADMINISTRATION

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services		General Admin		Finance Admin	
Department Expenditures						
Salaries	\$ 135,889	\$ -	\$ 135,889	\$ -		
Salary %	100.0000%	0.0000%	100.0000%			
Benefits	47,029	-	47,029	-		
	<u>182,918</u>	<u>-</u>	<u>182,918</u>	<u>-</u>		
Services & Supplies	26,810		26,810			
Professional Svcs	-		-			
Equipment	-		-			
Departmental Expenditures Total	<u>209,728</u>	<u>-</u>	<u>209,728</u>	<u>-</u>		
A-87 Adjustments:						
Less Unallowable Prof Svcs	(240)		(240)			
Reimbursements-Sierra NV College Reimb	(5,000)		(5,000)			
Add Depreciation, Equipment	-		-			
A-87 Allowable Costs	<u>204,488</u>	<u>-</u>	<u>204,488</u>	<u>-</u>		
Allocated Costs:						
101-1 County Manager	483		483			
101-6 Com Relations	509		509			
101-8 Mgmt Svcs	1		1			
101-9 Internal Audit	-		-			
103-1 Finance Admin	-		-			
103-3 Comptroller	1,687		1,687			
103-5 Budget Div	4,142		4,142			
103-6 Purchasing	211		211			
106-1 DA Criminal	-		-			
106700 DA Civil	5,742		5,742			
108100 IT Admin	-		-			
108301 Telecomm	29		29			
108300-900 IT Software & Services	15,623		15,623			
108500 IT Enterprise Infra	4,721		4,721			
108800 IT Infrastructure Pres	499		499			
109-0 Human Resources	28,509		28,509			
113-0 Treasurer	53		53			
160-1 Public Works Admin	-		-			
161100 General Svcs Admin	332		332			
Fund 162-1 Facility Mgmt(Adj)	20,370		20,370			
199100 Energy Maintenance	6,774		6,774			
162000 Facilities Preservation	576		576			
188-0 Fund Transfers	227,582		227,582			
Total A-87 Costs	<u>522,331</u>	<u>-</u>	<u>522,331</u>	<u>-</u>		
Distribute General Administration	-		-			
Total Costs by Function	<u>522,331</u>	<u>-</u>	<u>522,331</u>	<u>-</u>		
Unallowable Costs	-		-			
Total Allocated Costs	<u>\$ 522,331</u>	<u>\$ -</u>	<u>\$ 522,331</u>	<u>\$ -</u>		

Reconciliation to SAP 103-0 General Funds Only	
Central Service Cost Centers:	Total
Finance Admin	\$ 209,728
Comptroller	1,760,741
Budget	501,025
Purchasing	410,859
Subtotal	<u>\$ 2,882,353</u>
Non Central Service Cost Centers:	-
Total	<u>\$ 2,882,353</u>

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

103-1 FINANCE ADMINISTRATION

ALLOCATION OF COSTS:

Finance Admin			
Allocated Departments:	Div Salary \$	%	Allocated Costs
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	1,183,645	58.8295%	307,285
103-5 Budget Div	329,898	16.3966%	85,644
103-6 Purchasing	281,713	14.0017%	73,135
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	1,795,257	89.2278%	466,064
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
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 Fixed for the Fiscal Year ending June 30, 2014

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%	-
140-3 Parks Recreation	-	0.0000%	-
140-4 Parks Operations	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	-	0.0000%	-
153-0 Medical Examiner	-	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%	-
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%	-
216-0 Roads	-	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%	-
270-1 Other Restricted Admin	-	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, 2012
 Fixed for the Fiscal Year ending June 30, 2014

103-1 FINANCE ADMINISTRATION

ALLOCATION OF COSTS:

	Finance Admin		
	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	216,737	10.7722%	56,267
669-0 Equipment Services	-	0.0000%	-
680-0 TMLPD Health Benefits	-	0.0000%	-
682-0 TMLPD Worker's Comp	-	0.0000%	-
685-0 SFPD Health Benefits	-	0.0000%	-
711-0 TR Flood Investment	-	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%	-
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:	216,737	10.7722%	56,267
Total Costs Allocated	\$ 2,011,993	100.0000%	\$ 522,331

County of Washoe, Nevada
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Based on Actual Costs for the Fiscal Year Ending June 30, 2012
Fixed for the Fiscal Year ending June 30, 2014

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 2012 for each Department/Cost Center. 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 2012 salary and wage costs within each budget unit.

The Comptroller's Office receives a direct reimbursement for Fund 340 and the OPEB Trust. The reimbursement for Fund 340 is specifically for the SAD and is deducted from the Comptroller charge to the SAD in the Accts Payable total. This amount is \$11,806.64 for FY12. The reimbursement for 182020 is for OPEB Accounting Support and is \$5,293.42 in FY12.

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, 2012 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, 2012
 Fixed for the Fiscal Year ending June 30, 2014

103-3 COMPROLLER

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	103310 Admin/Compt	103310 Comptroller	103320 Payroll	103330 Accts Pay	103700 Collections
Department Expenditures						
Salaries	\$ 1,183,645	\$ 105,964	\$ 442,426	\$ 158,901	\$ 283,555	\$ 192,799
Salary %	100.0001%	8.9524%	37.3783%	13.4247%	23.9561%	16.2886%
Benefits	486,063	41,249	172,307	65,482	126,717	80,308
	<u>1,669,709</u>	<u>147,214</u>	<u>614,733</u>	<u>224,383</u>	<u>410,272</u>	<u>273,107</u>
Services & Supplies	74,032	-	36,345	1,480	4,350	31,856
Cash Discounts Lost	-	-	-	-	-	-
Equipment	17,000	-	-	-	-	17,000
Departmental Expenditures Total	<u>1,760,741</u>	<u>147,214</u>	<u>651,079</u>	<u>225,863</u>	<u>414,622</u>	<u>321,963</u>
A-87 Adjustments:						
Less: Revenue Reimbursement	(779)	-	(733)	-	(47)	-
Less: Other Gov't Reimbursement	(21,651)	-	(17,100)	-	-	(4,551)
Less: Statistical Order for TMFPD	(4,391)	-	(4,391)	-	-	-
Less: Stat Order for TMFPD Support	(5,006)	-	(5,006)	-	-	-
Less: Statistical Order for SFPD	(25,055)	-	(25,055)	-	-	-
Less: Capital Outlay	(17,000)	-	-	-	-	(17,000)
A-87 Allowable Costs	<u>1,686,857</u>	<u>147,214</u>	<u>598,793</u>	<u>225,863</u>	<u>414,576</u>	<u>300,412</u>
Allocated Costs:						
101-1 County Manager	4,212	377	1,575	565	1,009	686
101-6 Com Relations	4,430	397	1,657	595	1,061	722
101-8 Mgmt Svcs	8	1	3	1	2	1
101-9 Internal Audit	-	-	-	-	-	-
103-1 Finance Admin	307,285	27,509	114,858	41,252	73,614	50,052
103-3 Comptroller	739	66	276	99	177	120
103-5 Budget Div	-	-	-	-	-	-
103-6 Purchasing	130	12	49	17	31	21
106-1 DA Criminal	-	-	-	-	-	-
106700 DA Civil	-	-	-	-	-	-
108100 IT Admin	-	-	-	-	-	-
108301 Telecomm	461	41	173	62	110	75
108300-900 IT Software & Services	60,541	5,420	22,629	8,127	14,503	9,861
108500 IT Enterprise Infra	22,701	2,032	8,485	3,047	5,438	3,698
108800 IT Infrastructure Pres	1,934	173	723	260	463	315
109-0 Human Resources	-	-	-	-	-	-
113-0 Treasurer	282	25	105	38	68	46
160-1 Public Works Admin	-	-	-	-	-	-
161100 General Svcs Admin	7,384	661	2,760	991	1,769	1,203
Fund 162-1 Facility Mgmt (Adj)	35,014	3,135	13,088	4,701	8,388	5,703
199100 Energy Maintenance	8,460	757	3,162	1,136	2,027	1,378
162000 Facilities Preservation	719	64	269	97	172	117
188-0 Fund Transfers	-	-	-	-	-	-
Total A-87 Costs	<u>2,141,157</u>	<u>187,884</u>	<u>768,605</u>	<u>286,851</u>	<u>523,408</u>	<u>374,410</u>
Distribute General Administration	-	(187,884)	73,931	27,592	50,346	36,014
Total Costs by Function	<u>2,141,157</u>	<u>-</u>	<u>842,536</u>	<u>314,443</u>	<u>573,754</u>	<u>410,424</u>
Unallowable Costs	-	-	-	-	-	-
Total Allocated Costs	<u>\$ 2,141,157</u>	<u>\$ -</u>	<u>\$ 842,536</u>	<u>\$ 314,443</u>	<u>\$ 573,754</u>	<u>\$ 410,424</u>

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

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	\$ 557,414	0.3377%	\$ 1,062	48	0.0415%	\$ 238	0.18	0.1800%	\$ 1,547
101-6 Com Relations	271,025	0.1642%	516	122	0.1054%	605	-	0.0000%	-
101-8 Mgmt Svcs	506,419	0.3068%	965	178	0.1538%	882	-	0.0000%	-
101-9 Internal Audit	73,953	0.0448%	141	3	0.0026%	15	-	0.0000%	-
103-1 Finance Admin	135,889	0.0823%	259	28	0.0242%	139	0.15	0.1500%	1,289
103-3 Comptroller	-	0.0000%	-	149	0.1288%	739	-	0.0000%	-
103-5 Budget Div	329,898	0.1999%	629	38	0.0328%	188	-	0.0000%	-
103-6 Purchasing	281,713	0.1707%	537	56	0.0484%	278	-	0.0000%	-
106-1 DA Criminal	7,706,119	4.6689%	14,681	1,501	1.2970%	7,442	0.11	0.1100%	946
106700 DA Civil	2,335,256	1.4149%	4,449	241	0.2083%	1,195	-	0.0000%	-
108100 IT Admin	290,689	0.1761%	554	1,264	1.0922%	6,267	0.17	0.1700%	1,461
108301 Telecomm	158,088	0.0958%	301	-	0.0000%	-	-	0.0000%	-
108300-900 IT Software & Services	2,963,982	1.7958%	5,647	-	0.0000%	-	-	0.0000%	-
108500 IT Enterprise Infra	1,321,422	0.8006%	2,517	-	0.0000%	-	-	0.0000%	-
108800 IT Infrastructure Pres	-	0.0000%	-	458	0.3958%	2,271	-	0.0000%	-
109-0 Human Resources	943,671	0.5717%	1,798	309	0.2670%	1,532	0.06	0.0600%	516
113-0 Treasurer	1,086,400	0.6582%	2,070	472	0.4079%	2,340	0.02	0.0200%	172
160-1 Public Works Admin	460,710	0.2791%	878	98	0.0847%	486	0.44	0.4400%	3,782
161100 General Svcs Admin	253,717	0.1537%	483	398	0.3439%	1,973	-	0.0000%	-
Fund 162-1 Facility Mgmt (Adj)	1,799,677	1.0904%	3,429	4,212	3.6397%	20,883	-	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	21,476,041	13.0116%	40,916	9,575	8.2740%	47,473	1.13	1.1300%	9,713
Operating Departments									
100-0 County Commission	\$ 311,044	0.1885%	\$ 593	31	0.0268%	\$ 154	0.04	0.0400%	\$ 344
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
101-5 Emer Mgmt Administration	160,937	0.0975%	307	653	0.5643%	3,238	-	0.0000%	-
102-0 Assessor	3,739,875	2.2659%	7,125	434	0.3750%	2,152	0.07	0.0700%	602
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
104-0 Clerk	797,139	0.4830%	1,519	242	0.2091%	1,200	0.07	0.0700%	602
106-2 CARES/SART	-	0.0000%	-	600	0.5185%	2,975	-	0.0000%	-
106-3 Family Support Enf	2,181,273	1.3218%	4,156	424	0.3664%	2,102	-	0.0000%	-
106-5 DA Grants	-	0.0000%	-	113	0.0976%	560	-	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
106-9 Drug Forfeitures	52,443	0.0318%	100	72	0.0622%	357	-	0.0000%	-
108700 GIS	674,862	0.4089%	1,286	-	0.0000%	-	-	0.0000%	-
108-7 GIS Base Mapping	78,349	0.0475%	149	-	0.0000%	-	-	0.0000%	-
111-0 Recorder	1,178,939	0.7143%	2,246	348	0.3007%	1,725	0.07	0.0700%	602
112-0 Elections	350,054	0.2121%	667	1,557	1.3454%	7,719	0.13	0.1300%	1,118
116-0 Community Development	1,230,189	0.7453%	2,344	332	0.2869%	1,646	0.17	0.1700%	1,461
120-1 District Courts Admin	801,375	0.4855%	1,527	432	0.3733%	2,142	0.57	0.5700%	4,900
120-2 Courts Gen Jurisdiction	3,722,393	2.2553%	7,092	2,854	2.4662%	14,150	-	0.0000%	-
120-3 Family Court	2,978,281	1.8045%	5,674	1,079	0.9324%	5,350	-	0.0000%	-
120-4 Pre-Trial	921,062	0.5580%	1,755	72	0.0622%	357	-	0.0000%	-
120-5 Specialty Courts Division	438,405	0.2656%	835	282	0.2437%	1,398	-	0.0000%	-
123-0 Law Library	166,831	0.1011%	318	395	0.3413%	1,958	-	0.0000%	-
124-0 Public Defender	4,688,315	2.8405%	8,932	612	0.5288%	3,034	0.02	0.0200%	172
125-1 Incline Justice Court	303,893	0.1841%	579	120	0.1037%	595	0.02	0.0200%	172
125-3 Reno Justice Court	2,948,767	1.7866%	5,618	789	0.6818%	3,912	0.02	0.0200%	172
125-4 Sparks Justice Court	1,355,069	0.8210%	2,582	179	0.1547%	888	0.02	0.0200%	172
125-7 Wadsworth Justice Court	155,417	0.0942%	296	43	0.0372%	213	0.02	0.0200%	172
126-0 Incline Constable	101,428	0.0615%	193	273	0.2359%	1,353	0.02	0.0200%	172
127-0 Juvenile Services	7,374,052	4.4677%	14,048	3,019	2.6088%	14,968	0.31	0.3100%	2,665
128-0 Alternative Public Defender	1,197,193	0.7253%	2,281	206	0.1780%	1,021	0.02	0.0200%	172
129-0 Conflict Counsel	-	0.0000%	-	1,659	1.4336%	8,225	-	0.0000%	-
130-0 Library	5,258,951	3.1863%	10,019	1,163	1.0050%	5,766	0.02	0.0200%	172

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

103-3 COMPROLLER

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	\$ 427,352	0.2589%	\$ 814	150	0.1296%	\$ 744	0.30	0.3000%	\$ 2,579
140-2 Parks Planning & Develop	185,952	0.1127%	354	23	0.0199%	114	-	0.0000%	-
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
140-4 Parks Operations	1,990,862	1.2062%	3,793	2,620	2.2640%	12,990	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
150-0 Sheriff	47,848,948	28.9902%	91,151	13,052	11.2785%	64,711	0.74	0.7400%	6,361
153-0 Medical Examiner	1,101,319	0.6673%	2,098	1,040	0.8987%	5,156	0.98	0.9800%	8,424
154-0 Alternative Sentencing	399,452	0.2420%	761	170	0.1469%	843	0.02	0.0200%	172
157100 Public Guardian	944,210	0.5721%	1,799	139	0.1201%	689	0.02	0.0200%	172
159100 Public Administrator	613,158	0.3715%	1,168	111	0.0959%	550	0.02	0.0200%	172
160200 Public Works Projects	292,003	0.1769%	556	26	0.0225%	129	-	0.0000%	-
163100 County Engineer	1,019,960	0.6180%	1,943	140	0.1210%	694	-	0.0000%	-
179100 Social Services Admin	214,740	0.1301%	409	2,189	1.8916%	10,853	0.17	0.1700%	1,461
179120 County Child Welfare	281,352	0.1705%	536	-	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	1,665,859	1.0093%	3,174	-	0.0000%	-	-	0.0000%	-
179-2 Homeless Shelter	10,909	0.0066%	21	84	0.0726%	417	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-	30	0.0259%	149	-	0.0000%	-
181-00 Community Support	-	0.0000%	-	43	0.0372%	213	0.35	0.3500%	3,009
182-0 Accrued Benefits	-	0.0000%	-	80	0.0691%	396	-	0.0000%	(5,293)
183-0 Administrative Enforcement	-	0.0000%	-	28	0.0242%	139	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
187-0 Fire Suppression	7,086	0.0043%	14	343	0.2964%	1,701	0.09	0.0900%	774
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	3,225	2.7868%	15,989	1.51	1.5100%	12,981
202-0 Public Health Administration	9,861,088	5.9746%	18,787	4,683	4.0467%	23,218	3.52	3.5200%	30,259
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
204-0 Library Expansion	1,036,987	0.6283%	1,976	1,525	1.3178%	7,561	0.22	0.2200%	1,891
205-0 Animal Services	1,753,666	1.0625%	3,341	1,262	1.0905%	6,257	0.48	0.4800%	4,126
208-0 Enhanced 911	24,466	0.0148%	47	378	0.3266%	1,874	0.20	0.2000%	1,719
209-0 Regional Safety Training Center	207,940	0.1260%	396	386	0.3335%	1,913	0.22	0.2200%	1,891
210-0 Regional Communication Center	311,672	0.1888%	594	844	0.7293%	4,184	0.65	0.6500%	5,588
211-0 Truckee River Flood Mgmt	842,276	0.5103%	1,605	963	0.8321%	4,774	0.52	0.5200%	4,470
216-0 Roads	2,982,270	1.8069%	5,682	1,188	1.0266%	5,890	0.41	0.4100%	3,525
221-0 Direct Assist/Med Indigent	-	0.0000%	-	937	0.8097%	4,646	0.20	0.2000%	1,719
225-0 Senior Center	1,627,198	0.9859%	3,100	1,429	1.2348%	7,085	3.93	3.9300%	33,784
228-0 Child Protective Services	12,363,006	7.4904%	23,553	27,227	23.5273%	134,989	3.10	3.1000%	26,649
266-0 Truckee Remediation	485,257	0.2940%	924	373	0.3223%	1,849	0.63	0.6300%	5,416
270-1 Other Restricted Admin	-	0.0000%	-	-	0.0000%	-	17.84	17.8400%	153,359
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	2	0.0017%	10	0.20	0.2000%	1,719
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	12	0.0104%	60	0.20	0.2000%	1,719
270-6 Other Restricted Funds - May	205,568	0.1245%	391	351	0.3033%	1,740	0.48	0.4800%	4,126
270-7 Other Rest Funds- Admin Assess	-	0.0000%	-	860	0.7431%	4,264	0.76	0.7600%	6,533
280-0 TMFPD General Fund	1,075,743	0.6518%	2,050	526	0.4545%	2,608	3.36	3.3600%	28,884
281-0 SFPD General Fund	2,766,031	1.6759%	5,270	1,483	1.2815%	7,353	1.75	1.7500%	15,044
283-0 SFPD Emergency Fund	161,425	0.0978%	308	39	0.0337%	193	-	0.0000%	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
286-0 TMFPD Emergency Fund	6,943	0.0042%	13	59	0.0510%	293	-	0.0000%	-
287-0 TMFPD Stabilization	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-	2	0.0017%	10	-	0.0000%	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-	24	0.0207%	119	1.20	1.2000%	10,316
340-0 SAD Debt Service	-	0.0000%	-	111	0.0959%	550	9.10	9.1000%	66,420
386-0 TMFPD Debt Service	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-	1,298	1.1216%	6,435	4.06	4.0600%	34,901
404-0 Parks Construction Fund	-	0.0000%	-	425	0.3672%	2,107	11.05	11.0500%	94,990
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-	216	0.1866%	1,071	-	0.0000%	-

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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%	\$ -	45	0.0389%	\$ 223.00	0.48	0.4800%	\$ 4,126.00
494-0 Infrastructure Fund	-	0.0000%	-	130	0.1123%	644	0.52	0.5200%	4,470
520 Golf Course	275,060	0.1667%	524	651	0.5625%	3,227	1.24	1.2400%	10,659
560 Building and Safety Fund	840,927	0.5095%	1,602	212	0.1832%	1,051	0.46	0.4600%	3,954
566-0 Water Resources	4,346,401	2.6334%	8,281	5,014	4.3327%	24,859	7.60	7.6000%	65,332
568-0 So.Truckee Meadows GID	-	0.0000%	-	54	0.0467%	268	1.64	1.6400%	14,098
618-0 Health Benefits	234,064	0.1418%	446	1,749	1.5113%	8,671	0.92	0.9200%	7,909
619-0 Risk Management	216,737	0.1313%	413	606	0.5237%	3,005	0.46	0.4600%	3,954
669-0 Equipment Services	1,192,948	0.7228%	2,273	7,600	6.5673%	37,680	0.52	0.5200%	4,470
680-0 TMRPD Health Benefits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
682-0 TMRPD Worker's Comp	-	0.0000%	-	4	0.0035%	20	-	0.0000%	-
685-0 SFPD Health Benefits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
711-0 TR Flood Investments	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
712-0 Nevada Works	587,501	0.3560%	1,119	-	0.0000%	-	-	0.0000%	-
713-0 RTC	-	0.0000%	-	136	0.1175%	674	-	0.0000%	-
714-0 WC School Dist Debt	-	0.0000%	-	16	0.0138%	79	-	0.0000%	-
715-0 Library Investment	-	0.0000%	-	957	0.8270%	4,745	-	0.0000%	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	7	0.0060%	34	-	0.0000%	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
722-0 Social Service Trust	-	0.0000%	-	159	0.1374%	788	-	0.0000%	-
730-0 Fish and Game	-	0.0000%	-	11	0.0095%	55	-	0.0000%	-
732-0 Range Improvement District	-	0.0000%	-	6	0.0052%	30	-	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%	-	16	0.0138%	79	-	0.0000%	-
750-0 OPEB Trust Fund	-	0.0000%	-	41	0.0354%	203	3.03	3.0300%	26,047
752-0 Agency Tax Settlement	-	0.0000%	-	367	0.3171%	1,819	-	0.0000%	-
753-0 Deferred Com Division	-	0.0000%	-	18	0.0156%	90	-	0.0000%	-
754-0 Tahoe Regional Planning	-	0.0000%	-	32	0.0277%	159	-	0.0000%	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	100	0.0864%	496	-	0.0000%	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
990221 Verdi Tv Admin	-	0.0000%	-	121	0.1046%	600	-	0.0000%	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
994000 TRPA Permits	-	0.0000%	-	19	0.0164%	94	-	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%	-	12.13	12.1300%	104,274
Total Allocations to Operating Depts:	143,574,870	86.9884%	273,527	106,150	91.7260%	526,281	98.87	98.8700%	832,823
Total Costs Allocated	\$ 165,050,912	100.0000%	\$ 314,443	115,725	100.0000%	\$ 573,754	100.00	100.0000%	\$ 842,536

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

103-3 COMPTROLLER

ALLOCATION OF COSTS, cont'd:

	Collections		Collection Accounts		Collections		Collection Cleared		103320 Payroll	103330 Accts Pay	103310 Comptroller	Total Comptroller
	Open Accts	%	Allocated Costs	FY 2012 \$ Cleared	%	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs	Total Allocated	
Allocated Departments:												
101-1 County Manager	-	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ 1,062	\$ 238	\$ 1,547	\$ 2,847		
101-6 Com Relations	-	0.0000%	-	-	0.0000%	-	516	605	-	1,121		
101-8 Mgmt Svcs	-	0.0000%	-	-	0.0000%	-	965	882	-	1,847		
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-	141	15	-	156		
103-1 Finance Admin	-	0.0000%	-	-	0.0000%	-	259	139	1,289	1,687		
103-3 Comptroller	-	0.0000%	-	-	0.0000%	-	-	739	-	739		
103-5 Budget Div	-	0.0000%	-	-	0.0000%	-	629	188	-	817		
103-6 Purchasing	-	0.0000%	-	-	0.0000%	-	537	278	-	815		
106-1 DA Criminal	-	0.0000%	-	-	0.0000%	-	14,681	7,442	946	23,069		
106700 DA Civil	-	0.0000%	-	-	0.0000%	-	4,449	1,195	-	5,644		
108100 IT Admin	-	0.0000%	-	-	0.0000%	-	554	6,267	1,461	8,282		
108301 Telecomm	-	0.0000%	-	-	0.0000%	-	301	-	-	301		
108300-900 IT Software & Services	-	0.0000%	-	-	0.0000%	-	5,647	-	-	5,647		
108500 IT Enterprise Infra	-	0.0000%	-	-	0.0000%	-	2,517	-	-	2,517		
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-	2,271	-	2,271		
109-0 Human Resources	-	0.0000%	-	-	0.0000%	-	1,798	1,532	516	3,846		
113-0 Treasurer	-	0.0000%	-	-	0.0000%	-	2,070	2,340	172	4,582		
160-1 Public Works Admin	-	0.0000%	-	-	0.0000%	-	878	486	3,782	5,146		
161100 General Svcs Admin	-	0.0000%	-	-	0.0000%	-	483	1,973	-	2,456		
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-	-	0.0000%	-	3,429	20,883	-	24,312		
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%	-	-	0.0000%	-	40,916	47,473	9,713	98,102		
Operating Departments												
100-0 County Commission	-	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ 593	\$ 154	\$ 344	\$ 1,091		
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-	-	-	-		
101-5 Emer Mgmt Administration	-	0.0000%	-	-	0.0000%	-	307	3,238	-	3,545		
102-0 Assessor	-	0.0000%	-	-	0.0000%	-	7,125	2,152	602	9,879		
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-	-	-	-	-		
104-0 Clerk	-	0.0000%	-	-	0.0000%	-	1,519	1,200	602	3,321		
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-	2,975	-	2,975		
106-3 Family Support Enf	-	0.0000%	-	-	0.0000%	-	4,156	2,102	-	6,258		
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-	560	-	560		
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-	-	-	-		
106-9 Drug Forfeitures	-	0.0000%	-	-	0.0000%	-	100	357	-	457		
108700 GIS	-	0.0000%	-	-	0.0000%	-	1,286	-	-	1,286		
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	149	-	-	149		
111-0 Recorder	-	0.0000%	-	-	0.0000%	-	2,246	1,725	602	4,573		
112-0 Elections	-	0.0000%	-	-	0.0000%	-	667	7,719	1,118	9,504		
116-0 Community Development	-	0.0000%	-	-	0.0000%	-	2,344	1,646	1,461	5,451		
120-1 District Courts Admin	411	8.7317%	17,919	426,038	31.3539%	64,342	1,527	2,142	4,900	90,830		
120-2 Courts Gen Jurisdiction	-	0.0000%	-	-	0.0000%	-	7,092	14,150	-	21,242		
120-3 Family Court	-	0.0000%	-	-	0.0000%	-	5,674	5,350	-	11,024		
120-4 Pre-Trial	-	0.0000%	-	-	0.0000%	-	1,755	357	-	2,112		
120-5 Specialty Courts Division	-	0.0000%	-	-	0.0000%	-	835	1,398	-	2,233		
123-0 Law Library	-	0.0000%	-	-	0.0000%	-	318	1,958	-	2,276		
124-0 Public Defender	1,869	39.7068%	81,483	267,516	19.6876%	40,401	8,932	3,034	172	134,022		
125-1 Incline Justice Court	-	0.0000%	-	-	0.0000%	-	579	595	172	1,346		
125-3 Reno Justice Court	-	0.0000%	-	-	0.0000%	-	5,618	3,912	172	9,702		
125-4 Sparks Justice Court	-	0.0000%	-	-	0.0000%	-	2,582	888	172	3,642		
125-7 Wadsworth Justice Court	122	2.5919%	5,319	198,714	14.6242%	30,011	296	213	172	36,011		
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-	193	1,353	172	1,718		
127-0 Juvenile Services	1,149	24.4105%	50,093	290,987	21.4149%	43,946	14,048	14,968	2,665	125,720		
128-0 Alternative Public Defender	-	0.0000%	-	-	0.0000%	-	2,281	1,021	172	3,474		
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-	8,225	-	8,225		
130-0 Library	-	0.0000%	-	-	0.0000%	-	10,019	5,766	172	15,957		

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

103-3 COMPROLLER

ALLOCATION OF COSTS, cont'd:

	Collections		Collection Accounts		Collections		Collection Cleared		103320 Payroll	103330 Accts Pay	103310 Comptroller	Total Comptroller
	Open Accts	%	Allocated Costs	FY 2012 \$ Cleared	%	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs	Total Allocated	
140-1 Parks Administration	-	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ 814	\$ 744	\$ 2,579	\$ 4,137		
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	354	114	-	468		
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-	-	-	-	-		
140-4 Parks Operations	-	0.0000%	-	-	0.0000%	-	3,793	12,990	-	16,783		
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-	-	-	-		
150-0 Sheriff	719	15.2751%	31,346	71,270	5.2451%	10,764	91,151	64,711	6,361	204,333		
153-0 Medical Examiner	-	0.0000%	-	-	0.0000%	-	2,098	5,156	8,424	15,678		
154-0 Alternative Sentencing	-	0.0000%	-	-	0.0000%	-	761	843	172	1,776		
157100 Public Guardian	-	0.0000%	-	-	0.0000%	-	1,799	689	172	2,660		
159100 Public Administrator	-	0.0000%	-	-	0.0000%	-	1,168	550	172	1,890		
160200 Public Works Projects	-	0.0000%	-	-	0.0000%	-	556	129	-	685		
163100 County Engineer	-	0.0000%	-	-	0.0000%	-	1,943	694	-	2,637		
179100 Social Services Admin	-	0.0000%	-	-	0.0000%	-	409	10,853	1,461	12,723		
179120 County Child Welfare	-	0.0000%	-	-	0.0000%	-	536	-	-	536		
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-	-	-	-		
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-	-	-	-		
179300 Medical Assit Indigent	-	0.0000%	-	-	0.0000%	-	3,174	-	-	3,174		
179-2 Homeless Shelter	-	0.0000%	-	-	0.0000%	-	21	417	-	438		
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-	149	-	149		
181-00 Community Support	-	0.0000%	-	-	0.0000%	-	-	213	3,009	3,222		
182-0 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-	396	(5,293)	(4,897)		
183-0 Administrative Enforcement	-	0.0000%	-	-	0.0000%	-	-	139	-	139		
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-	-	-	-		
187-0 Fire Suppression	-	0.0000%	-	-	0.0000%	-	14	1,701	774	2,489		
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-	-	-	-		
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-	15,989	12,981	28,970		
202-0 Public Health Administration	-	0.0000%	-	-	0.0000%	-	18,787	23,218	30,259	72,264		
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-	-	-	-		
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	1,976	7,561	1,891	11,428		
205-0 Animal Services	215	4.5677%	9,373	4,212	0.3100%	636	3,341	6,257	4,126	23,733		
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-	47	1,874	1,719	3,640		
209-0 Regional Safety Training Center	-	0.0000%	-	-	0.0000%	-	396	1,913	1,891	4,200		
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-	594	4,184	5,588	10,366		
211-0 Truckee River Flood Mgmt	-	0.0000%	-	-	0.0000%	-	1,605	4,774	4,470	10,849		
216-0 Roads	4	0.0850%	174	1,154	0.0849%	174	5,682	5,890	3,525	15,445		
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	0.0000%	-	-	4,646	1,719	6,365		
225-0 Senior Center	-	0.0000%	-	-	0.0000%	-	3,100	7,085	33,784	43,969		
228-0 Child Protective Services	-	0.0000%	-	-	0.0000%	-	23,553	134,989	26,649	185,191		
266-0 Truckee Remediation District	-	0.0000%	-	-	0.0000%	-	924	1,849	5,416	8,189		
270-1 Other Restricted Admin	-	0.0000%	-	-	0.0000%	-	-	-	153,359	153,359		
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-	-	10	1,719	1,729		
270-3 Other Restricted Funds- Coop Ext	-	0.0000%	-	-	0.0000%	-	-	60	1,719	1,779		
270-6 Other Restricted Funds - May	-	0.0000%	-	-	0.0000%	-	391	1,740	4,126	6,257		
270-7 Other Rest Funds- Admin Assess	-	0.0000%	-	-	0.0000%	-	-	4,264	6,533	10,797		
280-0 TMFPD General Fund	-	0.0000%	-	-	0.0000%	-	2,050	2,608	28,884	33,542		
281-0 SFPD General Fund	-	0.0000%	-	-	0.0000%	-	5,270	7,353	15,044	27,667		
283-0 SFPD Emergency Fund	-	0.0000%	-	-	0.0000%	-	308	193	-	501		
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-	0.0000%	-	-	-	-	-		
286-0 TMFPD Emergency Fund	-	0.0000%	-	-	0.0000%	-	13	293	-	306		
287-0 TMFPD Stabilization	-	0.0000%	-	-	0.0000%	-	-	-	-	-		
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-	-	0.0000%	-	-	10	-	10		
295-0 Prefunded Ret Health Ben	-	0.0000%	-	-	0.0000%	-	-	-	-	-		
301-0 Debt Service	-	0.0000%	-	-	0.0000%	-	-	119	10,316	10,435		
340-0 SAD Debt Service	-	0.0000%	-	-	0.0000%	-	-	550	66,420	66,970		
386-0 TMFPD Debt Service	-	0.0000%	-	-	0.0000%	-	-	-	-	-		
402-0 Public Works Construction Fund	-	0.0000%	-	-	0.0000%	-	-	6,435	34,901	41,336		
404-0 Parks Construction Fund	-	0.0000%	-	-	0.0000%	-	-	2,107	94,990	97,097		
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	0.0000%	-	-	-	-	-		
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-	-	1,071	-	1,071		

County of Washoe, Nevada
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 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

103-3 COMPTROLLER

ALLOCATION OF COSTS, cont'd:

	Collections		Collection Accounts		Collections		Collection Cleared		103320 Payroll	103330 Accts Pay	103310 Comptroller	Total Comptroller
	Open Accts	%	Allocated Costs		FY 2012 \$ Cleared	%	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs	Total Allocated
489-0 Capital Facilities Fund	-	0.0000%	\$ -		\$ -	0.0000%	\$ -	\$ -	\$ 223	\$ 4,126	\$ 4,349	
494-0 Infrastructure Fund	-	0.0000%	-		-	0.0000%	-	-	644	4,470	5,114	
520 Golf Course	-	0.0000%	-		-	0.0000%	-	524	3,227	10,659	14,410	
560 Building and Safety Fund	-	0.0000%	-		-	0.0000%	-	1,602	1,051	3,954	6,607	
566-0 Water Resources	199	4.2277%	8,676		54,977	4.0460%	8,303	8,281	24,859	65,332	115,451	
568-0 So.Truckee Meadows GID	-	0.0000%	-		-	0.0000%	-	-	268	14,098	14,366	
618-0 Health Benefits	-	0.0000%	-		-	0.0000%	-	446	8,671	7,909	17,026	
619-0 Risk Management	-	0.0000%	-		-	0.0000%	-	413	3,005	3,954	7,372	
669-0 Equipment Services	-	0.0000%	-		-	0.0000%	-	2,273	37,680	4,470	44,423	
680-0 TMFPD Health Benefits	-	0.0000%	-		-	0.0000%	-	-	-	-	-	
682-0 TMFPD Worker's Comp	-	0.0000%	-		-	0.0000%	-	-	20	-	20	
685-0 SFPD Health Benefits	-	0.0000%	-		-	0.0000%	-	-	-	-	-	
711-0 TR Flood Investments	-	0.0000%	-		-	0.0000%	-	-	-	-	-	
712-0 Nevada Works	-	0.0000%	-		-	0.0000%	-	1,119	-	-	1,119	
713-0 RTC	-	0.0000%	-		-	0.0000%	-	-	674	-	674	
714-0 WC School Dist Debt	-	0.0000%	-		-	0.0000%	-	-	79	-	79	
715-0 Library Investment	-	0.0000%	-		-	0.0000%	-	-	4,745	-	4,745	
716-0 TWRQSA Joint Venture	-	0.0000%	-		-	0.0000%	-	-	34	-	34	
721-0 Public Guard Trust	-	0.0000%	-		-	0.0000%	-	-	-	-	-	
722-0 Social Service Trust	-	0.0000%	-		-	0.0000%	-	-	788	-	788	
730-0 Fish and Game	-	0.0000%	-		-	0.0000%	-	-	55	-	55	
732-0 Range Improvement District	-	0.0000%	-		-	0.0000%	-	-	30	-	30	
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%	-	-	79	-	79	
750-0 OPEB Trust Fund	-	0.0000%	-		-	0.0000%	-	-	203	26,047	26,250	
752-0 Agency Tax Settlement	-	0.0000%	-		-	0.0000%	-	-	1,819	-	1,819	
753-0 Deferred Com Division	-	0.0000%	-		-	0.0000%	-	-	90	-	90	
754-0 Tahoe Regional Planning	-	0.0000%	-		-	0.0000%	-	-	159	-	159	
756-0 Tank Farm	-	0.0000%	-		-	0.0000%	-	-	-	-	-	
766-0 Western Reg Wtr Comm	-	0.0000%	-		-	0.0000%	-	-	496	-	496	
990055 May Building Trust	-	0.0000%	-		-	0.0000%	-	-	-	-	-	
990221 Verdi Tv Admin	-	0.0000%	-		-	0.0000%	-	-	600	-	600	
992010 Senior Services Fund	-	0.0000%	-		-	0.0000%	-	-	-	-	-	
994000 TRPA Permits	-	0.0000%	-		-	0.0000%	-	-	94	-	94	
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	19	0.4036%	829		43,935	3.2334%	6,635	-	-	104,274	111,738	
Total Allocations to Operating Depts:	4,707	100.0000%	205,212		1,358,803	100.0000%	205,212	273,527	526,281	832,823	2,043,055	
Total Costs Allocated	4,707	100.0000%	\$ 205,212		\$ 1,358,803	100.0000%	\$ 205,212	\$ 314,443	\$ 573,754	\$ 842,536	\$ 2,141,157	

County of Washoe, Nevada
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Based on Actual Costs for the Fiscal Year Ending June 30, 2012
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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 2012 adopted budgets (in \$1,000s). The allocation does not include any capital funds.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

103-5 BUDGET DIVISION

COSTS TO BE ALLOCATED					
Item of Cost	Total, all Services	General Admin	Budget Division		
Department Expenditures					
Salaries	\$ 329,898	\$ -	\$ 329,898	\$ -	-
Salary %	100.0000%	0.0000%	100.0000%		
Benefits	124,301	-	124,301	-	-
	454,199	-	454,199	-	-
Services & Supplies	24,178		24,178		
Professional Svcs	22,648		22,648		
Other Expense	-		-		
Equipment	-		-		
Departmental Expenditures Total	501,025	-	501,025	-	-
A-87 Adjustments:					
Non-Allocable Professional Svcs	-		-		
Add Depreciation, Equipment	-		-		
A-87 Allowable Costs	501,025	-	501,025	-	-
Allocated Costs:					
101-1 County Manager	1,174		1,174		
101-6 Com Relations	1,235		1,235		
101-8 Mgmt Svcs	2		2		
101-9 Internal Audit	-		-		
103-1 Finance Admin	85,644		85,644		
103-3 Comptroller	817		817		
103-5 Budget Div	-		-		
103-6 Purchasing	35		35		
106-1 DA Criminal	-		-		
106700 DA Civil	-		-		
108100 IT Admin	-		-		
108301 Telecomm	115		115		
108300-900 IT Software & Services	-		-		
108500 It Enterprise Infra	-		-		
108800 IT Infrastructure Pres	-		-		
109-0 Human Resources	-		-		
113-0 Treasurer	72		72		
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	590,119	-	590,119		
Distribute General Administration		-	-		
Total Costs by Function	590,119	-	590,119		
Unallowable Costs	-	-	-		
Total Allocated Costs	<u>\$ 590,119</u>	<u>\$ -</u>	<u>\$ 590,119</u>		

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103-5 BUDGET DIVISION

ALLOCATION OF COSTS:

	Budget Division		
	Budget (\$1000)	%	Allocated Costs
Allocated Departments:			
101-1 County Manager	\$ 2,487	0.5655%	\$ 3,337
101-6 Com Relations	-	0.0000%	-
101-8 Mgmt Svcs	-	0.0000%	-
101-9 Internal Audit	-	0.0000%	-
103-1 Finance Admin	3,087	0.7019%	4,142
103-3 Comptroller	-	0.0000%	-
103-5 Budget Div	-	0.0000%	-
103-6 Purchasing	-	0.0000%	-
106-1 DA Criminal	19,600	4.4563%	26,297
106700 DA Civil	-	0.0000%	-
108100 IT Admin	11,096	2.5228%	14,888
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	2,057	0.4677%	2,760
113-0 Treasurer	2,156	0.4902%	2,893
160-1 Public Works Admin	3,736	0.8494%	5,012
161100 General Svcs Admin	605	0.1376%	812
Fund 162-1 Facility Mgmt (Adj)	5,585	1.2698%	7,493
199100 Energy Maintenance	3,539	0.8046%	4,748
162000 Facilities Preservation	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-
Subtotal, Allocated Departments	53,948	12.2658%	72,382
Operating Departments			
100-0 County Commission	\$ 492	0.1119%	\$ 660
101-3 Grants Division - Co Mgr.	-	0.0000%	-
101-5 Emer Mgmt Administration	1,122	0.2551%	1,505
102-0 Assessor	5,667	1.2885%	7,604
103-9 Merit Award Program	-	0.0000%	-
104-0 Clerk	1,239	0.2817%	1,662
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	4,645	1.0561%	6,232
112-0 Elections	1,579	0.3590%	2,119
116-0 Community Development	1,924	0.4374%	2,581
120-1 District Courts Admin	19,297	4.3874%	25,891
120-2 Courts Gen Jurisdiction	701	0.1594%	941
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	6,765	1.5381%	9,077
125-1 Incline Justice Court	564	0.1282%	757
125-3 Reno Justice Court	6,294	1.4310%	8,445
125-4 Sparks Justice Court	2,291	0.5208%	3,073
125-7 Wadsworth Justice Court	879	0.1997%	1,178
126-0 Incline Constable	147	0.0334%	197
127-0 Juvenile Services	13,933	3.1678%	18,694
128-0 Alternative Public Defender	1,788	0.4065%	2,399
129-0 Conflict Counsel	2,358	0.5361%	3,164
130-0 Library	8,175	1.8587%	10,969

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103-5 BUDGET DIVISION

ALLOCATION OF COSTS:	Budget Division		
	Budget (\$1000)	%	Allocated Costs
140-1 Parks Administration	\$ 4,700	1.0686%	\$ 6,306
140-2 Parks Planning & Develop	-	0.0000%	-
140-3 Parks Recreation	-	0.0000%	-
140-4 Parks Operations	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	95,151	21.6340%	127,665
153-0 Medical Examiner	2,088	0.4747%	2,801
154-0 Alternative Sentencing	741	0.1685%	994
157100 Public Guardian	1,422	0.3233%	1,908
159100 Public Administrator	925	0.2103%	1,241
160200 Public Works Projects	-	0.0000%	-
163100 County Engineer	-	0.0000%	-
179100 Social Services Admin	18,699	4.2515%	25,089
179120 County Child Welfare	-	0.0000%	-
179200 General Assistance	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-
179300 Medical Assit Indigent	9,991	2.2716%	13,405
179-2 Homeless Shelter	-	0.0000%	-
180-0 Intergovernmental	3,341	0.7596%	4,483
181-00 Community Support	412	0.0937%	553
182-0 Accrued Benefits	-	0.0000%	-
183-0 Administrative Enforcement	20	0.0045%	27
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	1,120	0.2546%	1,502
189-0 Contingency	-	0.0000%	-
199-0 Undesig Rev - Excl- Energy & Lease	-	0.0000%	-
202-0 Public Health Administration	19,353	4.4001%	25,966
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	2,635	0.5991%	3,535
205-0 Animal Services	4,872	1.1077%	6,537
208-0 Enhanced 911	3,151	0.7164%	4,228
209-0 Regional Safety Training Center	740	0.1682%	993
210-0 Regional Communication Center	1,127	0.2562%	1,512
211-0 Truckee River Flood Mgmt	3,582	0.8144%	4,806
216-0 Roads	8,535	1.9405%	11,451
221-0 Direct Assist/Med Indigent	-	0.0000%	-
225-0 Senior Center	4,585	1.0425%	6,152
228-0 Child Protective Services	51,210	11.6432%	68,709
266-0 Truckee Remediation District	8,847	2.0115%	11,870
270-1 Other Restricted Admin	-	0.0000%	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	1,267	0.2881%	1,700
270-6 Other Restricted Funds - May	504	0.1146%	676
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%	-

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103-5 BUDGET DIVISION

ALLOCATION OF COSTS:

	Budget Division		
	Budget (\$1000)	%	Allocated Costs
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -
494-0 Infrastructure Fund	-	0.0000%	-
520 Golf Course	1,387	0.3154%	1,861
560 Building and Safety Fund	1,435	0.3263%	1,926
566-0 Water Resources	33,845	7.6951%	45,410
568-0 So.Truckee Meadows GID	3,493	0.7942%	4,687
618-0 Health Benefits	319	0.0725%	428
619-0 Risk Management	8,636	1.9635%	11,587
669-0 Equipment Services	7,886	1.7930%	10,581
680-0 TMFPD Health Benefits	-	0.0000%	-
682-0 TMFPD Worker's Comp	-	0.0000%	-
685-0 SFPD Health Benefits	-	0.0000%	-
711-0 TR Flood Investment	-	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%	-
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:	385,878	87.7342%	517,737
Total Costs Allocated	\$ 439,826	100.0000%	\$ 590,119

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

For 182-0 Accrued Benefits and OPEB budgeted amount of \$25,683,664 was excluded because this is not an operating Cost Center

For 199-0 budgeted amounts of \$17,221,265 for Undesignated Rev and \$141,600 for IV-D Grant Funds was excluded because this is not an operating Cost Center

For 199-0 the budgeted amount for Leases, \$495,075 was included in the PW Admin amount and \$3,539,000 for Energy is under the Energy line item.

For the TMFPD, Fund Centers 280-0 and 286-0, and the SFPD, Fund Centers 281-0 and 283-0, Budget costs were removed based upon no direct support from the Budget Division

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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 Department's 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.

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103-6 PURCHASING

COSTS TO BE ALLOCATED

Item of Cost	Total, all	General Admin	Purchasing Services	Fixed Asset Services	
Department Expenditures					
Salaries	\$ 281,713	\$ -	\$ 281,713	-	-
Salary %	100.0000%	0.0000%	100.0000%	0.0000%	
Benefits	112,316	-	112,316	-	-
	394,029	-	394,029	-	-
Services & Supplies	16,830	-	16,690	140	-
Professional Svcs	-	-	-	-	-
Equipment	-	-	-	-	-
Departmental Expenditures Total	410,859	-	410,719	140	-
A-87 Adjustments:					
Delete Capital Equipment	-	-	-	-	-
Miscellaneous Revenue	(3,423)	-	(3,423)	-	-
Add Depreciation, Building	-	-	-	-	-
A-87 Allowable Costs	407,437	-	407,296	140	-
Allocated Costs:					
101-1 County Manager	1,002	-	1,002	-	-
101-6 Com Relations	1,054	-	1,054	-	-
101-8 Mgmt Svcs	2	-	2	-	-
101-9 Internal Audit	-	-	-	-	-
103-1 Finance Admin	73,135	-	73,135	-	-
103-3 Comptroller	815	-	815	-	-
103-5 Budget Div	-	-	-	-	-
103-6 Purchasing	-	-	-	-	-
106-1 DA Criminal	-	-	-	-	-
106700 DA Civil	6,152	-	6,152	-	-
108100 IT Admin	-	-	-	-	-
108301 Telecomm	144	-	144	-	-
108300-900 IT Software & Services	15,623	-	15,623	-	-
108500 IT Enterprise Infra	4,850	-	4,850	-	-
108800 IT Infrastructure Pres	499	-	499	-	-
109-0 Human Resources	-	-	-	-	-
113-0 Treasurer	106	-	106	-	-
160-1 Public Works Admin	-	-	-	-	-
161100 General Svcs Admin	22	-	22	-	-
162-1 Facility Management (Adj)	10,854	-	10,854	-	-
199100 Energy Maintenance	3,098	-	3,098	-	-
162000 Facilities Preservation	263	-	263	-	-
188-0 Fund Transfers	66,606	-	66,606	-	-
Total A-87 Costs	591,662	-	591,522	140	-
Distribute General Administration	-	-	-	-	-
Total Costs by Function	591,662	-	591,522	140	-
Total Allocated Costs	\$ 591,662	\$ -	\$ 591,522	\$ 140	-

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 Fixed for the Fiscal Year ending June 30, 2014

103-6 PURCHASING

ALLOCATION OF COSTS:

		Purchasing Services					
		Purchase Order	Purchase Order			Average %	Allocated Costs
		#	\$	%			
		%					
Allocated Departments:							
101-1 County Manager	3	0.0333%	\$ 136,300	0.1837%	0.1085%	\$ 642	
101-6 Com Relations	14	0.1552%	161,719	0.2180%	0.1866%	1,104	
101-8 Mgmt Svcs	8	0.0887%	121,137	0.1633%	0.1260%	745	
101-9 Internal Audit	2	0.0222%	11,920	0.0161%	0.0192%	114	
103-1 Finance Admin	3	0.0333%	28,100	0.0379%	0.0356%	211	
103-3 Comptroller	3	0.0333%	7,849	0.0106%	0.0220%	130	
103-5 Budget Div	1	0.0111%	600	0.0008%	0.0060%	35	
103-6 Purchasing	-	0.0000%	-	0.0000%	0.0000%	-	
106-1 DA Criminal	41	0.4544%	563,999	0.7602%	0.6073%	3,593	
106700 DA Civil	11	0.1219%	71,454	0.0963%	0.1091%	646	
108100 IT Admin	97	1.0751%	1,051,085	1.4167%	1.2459%	7,372	
108301 Telecomm	-	0.0000%	-	0.0000%	0.0000%	-	
108300-900 IT Software & Services	31	0.3436%	429,031	0.5783%	0.4610%	2,728	
108500 It Enterprise Infra	95	1.0530%	345,559	0.4658%	0.7594%	4,493	
108800 IT Infrastructure Pres	139	1.5407%	618,150	0.8332%	1.1870%	7,023	
109-0 Human Resources	40	0.4434%	352,305	0.4748%	0.4591%	2,716	
113-0 Treasurer	40	0.4434%	318,994	0.4229%	0.4367%	2,584	
160-1 Public Works Admin	6	0.0665%	47,600	0.0642%	0.0654%	387	
161100 General Svcs Admin	19	0.2106%	140,229	0.1890%	0.1998%	1,182	
Fund 162-1 Facility Mgmt (Adj)	236	2.6158%	981,924	1.3235%	1.9697%	11,654	
199100 Energy Maintenance	1	0.0111%	3,371	0.0045%	0.0078%	46	
162000 Facilities Preservation	-	0.0000%	-	0.0000%	0.0000%	-	
188-0 Fund Transfers	-	0.0000%	-	0.0000%	0.0000%	-	
Subtotal, Allocated Departments	790	8.7566%	5,391,327	7.2668%	8.0121%	47,405	
Operating Departments							
100-0 County Commission	2	0.0222%	\$ 975	0.0013%	0.0118%	\$ 70	
101-3 Grants Division - Co Mgr.	-	0.0000%	-	0.0000%	0.0000%	-	
101-5 Emer Mgmt Administration	70	0.7759%	417,599	0.5629%	0.6694%	3,961	
102-0 Assessor	68	0.7537%	718,057	0.9678%	0.8608%	5,093	
103-9 Merit Award Program	-	0.0000%	-	0.0000%	0.0000%	-	
104-0 Clerk	17	0.1884%	23,557	0.0318%	0.1101%	651	
106-2 CARES/SART	20	0.2217%	229,179	0.3089%	0.2653%	1,570	
106-3 Family Support Enf	41	0.4544%	79,344	0.1069%	0.2807%	1,661	
106-5 DA Grants	7	0.0776%	14,186	0.0191%	0.0484%	286	
106710 DA CPS Integration	-	0.0000%	-	0.0000%	0.0000%	-	
106-9 Drug Forfeitures	7	0.0776%	13,800	0.0186%	0.0481%	285	
108700 GIS	-	0.0000%	-	0.0000%	0.0000%	-	
108-7 GIS Base Mapping	-	0.0000%	-	0.0000%	0.0000%	-	
111-0 Recorder	47	0.5209%	145,470	0.1961%	0.3585%	2,121	
112-0 Elections	61	0.6761%	322,085	0.4341%	0.5551%	3,284	
116-0 Community Development	14	0.1552%	62,000	0.0836%	0.1194%	706	
120-1 District Courts Admin	260	2.8818%	2,701,343	3.6409%	3.2614%	19,296	
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	25	0.2771%	44,398	0.0598%	0.1685%	997	
125-1 Incline Justice Court	6	0.0665%	27,196	0.0367%	0.0516%	305	
125-3 Reno Justice Court	31	0.3436%	56,083	0.0756%	0.2096%	1,240	
125-4 Sparks Justice Court	6	0.0665%	5,080	0.0068%	0.0367%	217	
125-7 Wadsworth Justice Court	4	0.0443%	1,427	0.0019%	0.0231%	137	
126-0 Incline Constable	28	0.3104%	2,578	0.0035%	0.1570%	929	
127-0 Juvenile Services	340	3.7686%	837,440	1.1287%	2.4487%	14,488	
128-0 Alternative Public Defender	14	0.1552%	48,309	0.0651%	0.1102%	652	
129-0 Conflict Counsel	117	1.2968%	2,709,829	3.6524%	2.4746%	14,641	
130-0 Library	83	0.9200%	124,245	0.1675%	0.5438%	3,217	

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103-6 PURCHASING

ALLOCATION OF COSTS:

Purchasing Services

	Purchase Order #	%	Purchase Order \$	%	Average %	Allocated Costs \$
140-1 Parks Administration	476	5.2760%	\$ 495,464	0.6678%	2.9719%	\$ 17,584
140-2 Parks Planning & Develop	-	0.0000%	-	0.0000%	0.0000%	-
140-3 Parks Recreation	-	0.0000%	-	0.0000%	0.0000%	-
140-4 Parks Operations	-	0.0000%	-	0.0000%	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	0.0000%	0.0000%	-
150-0 Sheriff	2,052	22.7440%	8,010,888	10.7966%	16.7703%	99,223
153-0 Medical Examiner	201	2.2279%	366,560	0.4941%	1.3610%	8,053
154-0 Alternative Sentencing	14	0.1552%	21,121	0.0285%	0.0919%	544
157100 Public Guardian	8	0.0887%	15,836	0.0213%	0.0550%	325
159100 Public Administrator	8	0.0887%	18,674	0.0252%	0.0570%	337
160200 Public Works Projects	-	0.0000%	-	0.0000%	0.0000%	-
163100 County Engineer *	16	0.1773%	47,607	0.0642%	0.1208%	715
179100 Social Services Admin	5	0.0554%	4,428	0.0060%	0.0307%	182
179120 County Child Welfare	-	0.0000%	-	0.0000%	0.0000%	-
179200 General Assistance	12	0.1330%	2,861,159	3.8563%	1.9947%	11,802
179250 Adult Comm Assis Center*	4	0.0443%	388,405	0.5235%	0.2839%	1,680
179300 Medical Assit Indigent*	15	0.1663%	6,456,466	8.7022%	4.4343%	26,236
179-2 Homeless Shelter	5	0.0554%	41,374	0.0558%	0.0556%	329
180-0 Intergovernmental*	3	0.0333%	459,700	0.6196%	0.3265%	1,932
181-00 Community Support	11	0.1219%	281,835	0.3799%	0.2509%	1,484
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	69	0.7648%	826,308	1.1137%	0.9393%	5,557
189-0 Contingency	-	0.0000%	-	0.0000%	0.0000%	-
199-0 Undesig Rev - Excluding Energy	3	0.0333%	34,859	0.0470%	0.0402%	238
202-0 Public Health Administration	563	6.2403%	1,670,756	2.2519%	4.2461%	25,123
203-0 Stabilization Fund	-	0.0000%	-	0.0000%	0.0000%	-
204-0 Library Expansion	38	0.4212%	53,405	0.0720%	0.2466%	1,459
205-0 Animal Services	99	1.0973%	544,372	0.7337%	0.9155%	5,417
208-0 Enhanced 911*	55	0.6096%	477,923	0.6442%	0.6269%	3,709
209-0 Regional Safety Training Center	18	0.1995%	77,221	0.1041%	0.1518%	898
210-0 Regional Communication Center	103	1.1417%	387,152	0.5218%	0.8318%	4,921
211-0 Truckee River Flood Mgmt	69	0.7648%	585,428	0.7891%	0.7770%	4,597
216-0 Roads	186	2.0616%	1,717,060	2.3143%	2.1880%	12,946
221-0 Direct Assist/Med Indigent *	2	0.0222%	1,252,751	1.6885%	0.8554%	5,061
225-0 Senior Center	88	0.9754%	308,133	0.4153%	0.6954%	4,114
228-0 Child Protective Services	266	2.9483%	6,407,337	8.6360%	5.7922%	34,270
266-0 Truckee Remediation District*	47	0.5209%	150,721	0.2031%	0.3620%	2,142
270-1 Other Restricted Admin	-	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	-	0.0000%	-	0.0000%	0.0000%	-
270-6 Other Restricted Funds - May	31	0.3436%	80,231	0.1081%	0.2259%	1,337
270-7 Other Rest Funds-Admin Assess	200	2.2168%	1,127,931	1.5203%	1.8686%	11,056
280-0 TTMFPD General Fund	173	1.9175%	2,422,122	3.2646%	2.5911%	15,331
281-0 SFPD General Fund*	372	4.1233%	1,529,272	2.0612%	3.0923%	18,296
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 TTMFPD Emergency Fund	-	0.0000%	-	0.0000%	0.0000%	-
287-0 TTMFPD Stabilization	-	0.0000%	-	0.0000%	0.0000%	-
288-0 TTMFPD Pre-Fund Retiree Hlth	-	0.0000%	-	0.0000%	0.0000%	-
295-0 Prefunded Ret Health Benefits	-	0.0000%	-	0.0000%	0.0000%	-
301-0 Debt Service	1	0.0111%	1,900	0.0026%	0.0069%	41
340-0 SAD Debt Service	-	0.0000%	-	0.0000%	0.0000%	-
386-0 TTMFPD Debt Service	-	0.0000%	-	0.0000%	0.0000%	-
402-0 Public Works Construction Fund*	272	3.0149%	5,323,911	7.1757%	5.0953%	30,147
404-0 Parks Construction Fund *	95	1.0530%	897,933	1.2103%	1.1317%	6,696
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	0.0000%	0.0000%	-
480-0 TTMFPD Const*	90	0.9976%	318,049	0.4287%	0.7132%	4,220

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

103-6 PURCHASING

ALLOCATION OF COSTS:

Purchasing Services

	Purchase Order		Purchase Order		Average %	Allocated Costs
	#	%	\$	%		
489-0 Capital Facilities Fund	4	0.0443%	\$ 103,329	0.1393%	0.0918%	\$ 543.00
494-0 Infrastructure Fund*	39	0.4323%	133,724	0.1802%	0.3063%	1,812
520 Golf Course	79	0.8756%	141,113	0.1902%	0.5329%	3,153
560 Building and Safety Fund	15	0.1663%	52,859	0.0712%	0.1188%	703
566-0 Water Resources *	324	3.5912%	2,174,695	2.9311%	3.2612%	19,295
568-0 So.Truckee Meadows GID	7	0.0776%	847,528	1.1423%	0.6100%	3,609
618-0 Health Benefits *	114	1.2636%	7,003,186	9.4391%	5.3514%	31,662
619-0 Risk Management	175	1.9397%	1,509,960	2.0352%	1.9875%	11,759
669-0 Equipment Services*	357	3.9570%	2,063,175	2.7808%	3.3689%	19,932
680-0 TMFPD Health Benefits	14	0.1552%	128,699	0.1735%	0.1644%	973
682-0 TMFPD Worker's Comp	-	0.0000%	-	0.0000%	0.0000%	-
685-0 SFPD Health Benefits	-	0.0000%	-	0.0000%	0.0000%	-
711-0 TR Flood Investment	-	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	74	0.8202%	106,576	0.1436%	0.4819%	2,851
716-0 TWRQSA Joint Venture	1	0.0111%	1,065	0.0014%	0.0063%	37
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 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	19	0.2106%	31,771	0.0428%	0.1267%	750
752-0 Agency Tax Settlement	-	0.0000%	-	0.0000%	0.0000%	-
753-0 Deferred Com Division	1	0.0111%	35,000	0.0472%	0.0292%	173
754-0 Tahoe Regional Planning	-	0.0000%	-	0.0000%	0.0000%	-
756-0 Tank Farm	-	0.0000%	-	0.0000%	0.0000%	-
766-0 Western Reg Wtr Comm*	15	0.1663%	210,756	0.2841%	0.2252%	1,332
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	56	0.6207%	10,423	0.0140%	0.3149%	1,864
Total Allocations to Operating Depts:	8,232	91.2434%	68,802,330	92.7332%	91.9879%	544,257
Total Costs Allocated	9,022	100.0000%	\$ 74,193,657	100.0000%	100.0000%	\$ 591,662

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

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2012
Fixed for the Fiscal Year ending June 30, 2014

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 2012 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 Divisions of the Department based upon salaries.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

106-1 DISTRICT ATTORNEY

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services		Dept Admin	DA Criminal	Chief Legal Off
Department Expenditures					
Salaries	\$ 7,646,766	\$ -	\$ 448,449	\$ 7,037,573	\$ 160,743
Salary %	100.0000%	0.0000%	5.8646%	92.0333%	2.1021%
Benefits	3,042,870	-	190,376	2,763,159	89,335
	<u>10,689,636</u>	<u>-</u>	<u>638,825</u>	<u>9,800,732</u>	<u>250,078</u>
Services & Supplies	466,189	-	27,340	429,049	9,800
Professional Svcs/Legal	85,028	-	-	85,028	-
Legal Defense/Expert Witness Fees	91,931	-	-	91,931	-
Other Expenses-non administrative	8,555	-	-	8,555	-
Equipment	-	-	-	-	-
Investigation Costs	57,991	-	-	57,991	-
Departmental Expenditures Total	<u>11,399,330</u>	<u>-</u>	<u>666,165</u>	<u>10,473,287</u>	<u>259,878</u>
A-87 Adjustments:					
Unallowable Non-Admin Funds	(8,555)	-	-	(8,555)	-
Unallowable Professional Svcs	(85,028)	-	-	(85,028)	-
Unallowable Defense/Expert Witness	(91,931)	-	-	(91,931)	-
Reimbursements	(411)	-	-	(411)	-
Unallowable Investigation Costs	(57,991)	-	-	(57,991)	-
A-87 Allowable Costs	<u>11,155,414</u>	<u>-</u>	<u>666,165</u>	<u>10,229,371</u>	<u>259,878</u>
Allocated Costs:					
101-1 County Manager	27,419	-	1,608	25,235	576
101-6 Com Relations	28,842	-	1,691	26,544	607
101-8 Mgmt Svcs	51	-	3	47	1
101-9 Internal Audit	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-
103-3 Comptroller	23,069	-	1,353	21,231	485
103-5 Budget Div	26,297	-	26,297	-	-
103-6 Purchasing	3,593	-	211	3,307	75
106-1 DA Criminal	1,794,119	-	-	1,651,187	142,932
106700 DA Civil	415,450	-	24,364	382,352	8,734
108100 IT Admin	-	-	-	-	-
108301 Telecomm	3,227	-	189	2,970	68
108300-900 IT Software & Services	441,368	-	441,368	-	-
108500 IT Enterprise Infra	244,080	-	244,080	-	-
108800 IT Infrastructure Pres	14,101	-	14,101	-	-
109-0 Human Resources	142,546	-	142,546	-	-
113-0 Treasurer	2,839	-	166	2,613	60
160-1 Public Works Admin	-	-	-	-	-
161100 General Svcs Admin	9,749	-	572	8,972	205
Fund 162-1 Facility Mgmt (Adj)	469,013	-	27,506	431,648	9,859
199100 Energy Maintenance	-	-	-	-	-
162000 Facilities Preservation	-	-	-	-	-
188-0 Fund Transfers	1,265,636	-	1,265,636	-	(0)
Total A-87 Costs	<u>16,066,813</u>	<u>-</u>	<u>2,857,856</u>	<u>12,785,477</u>	<u>423,480</u>
Distribute General Administration	-	-	-	-	-
Total Costs by Function	<u>16,066,813</u>	<u>-</u>	<u>2,857,856</u>	<u>12,785,477</u>	<u>423,480</u>
Unallowable Costs	<u>(13,208,957)</u>	<u>-</u>	<u>-</u>	<u>(12,785,477)</u>	<u>(423,480)</u>
Total Allocated Costs	<u>\$ 2,857,856</u>	<u>\$ -</u>	<u>\$ 2,857,856</u>	<u>\$ -</u>	<u>\$ -</u>

Reconciliation to SAP 106-0 General Funds Only	
Central Service Cost Centers:	Total
106-1 DA Crim & Admin	11,399,330
106-7 Civil Division	3,239,945
	<u>\$ 14,639,275</u>
Non-Central Service Cost Centers:	
106-2 Cares/SART	254,009
106-3 Family Support	1,098,975
106-5 Grants	-
106-9 Drug Forfeitures	75,216
Total	<u>\$ 16,067,475</u>

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

106-1 DISTRICT ATTORNEY

ALLOCATION OF COSTS:

	<u>Dept Admin</u>		
	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	7,706,119	62.7785%	1,794,119
106700 DA Civil	2,335,256	19.0244%	543,690
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	<u>10,041,375</u>	<u>81.8029%</u>	<u>2,337,809</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	2,181,273	17.7699%	507,838
106-5 DA Grants	-	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-
106-9 Drug Forfeitures	52,443	0.4272%	12,209
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
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 Fixed for the Fiscal Year ending June 30, 2014

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%	-
140-3 Parks Recreation	-	0.0000%	-
140-4 Parks Operations	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	-	0.0000%	-
153-0 Medical Examiner	-	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%	-
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%	-
216-0 Roads	-	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%	-
270-1 Other Restricted Admin	-	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
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 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
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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%	-
680-0 TMLPD Health Benefits	-	0.0000%	-
682-0 TMLPD Worker's Comp	-	0.0000%	-
685-0 SFPD Health Benefits	-	0.0000%	-
711-0 TR Flood Investment	-	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%	-
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:	2,233,716	18.1971%	520,047
Total Costs Allocated	\$ 12,275,091	100.0000%	\$ 2,857,856

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2012
Fixed for the Fiscal Year ending June 30, 2014

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 2012 hours worked for each based upon the time reporting system for the DA Civil Division. Transfer of revenues from 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, 2012
 Fixed for the Fiscal Year ending June 30, 2014

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	\$ 2,335,256	\$ -	\$ 141,665	\$ 1,303,639	\$ 889,952
Salary %	100.0000%	0.0000%	6.0663%	55.8243%	38.1094%
Benefits	819,576	-	48,837	456,073	314,667
	<u>3,154,832</u>	<u>-</u>	<u>190,501</u>	<u>1,759,712</u>	<u>1,204,619</u>
Services & Supplies	82,410		4,999	49,340	28,071
Professional Services	1,075		65	1,010	-
Other Expense	-		-	-	-
Travel	-		-	-	-
Equipment	1,628		270	1,357	-
Departmental Expenditures Total	<u>3,239,945</u>	<u>-</u>	<u>195,836</u>	<u>1,811,419</u>	<u>1,232,690</u>
A-87 Adjustments:					
Add Depreciation, Equipment					
A-87 Allowable Costs	<u>3,239,945</u>	<u>-</u>	<u>195,836</u>	<u>1,811,419</u>	<u>1,232,690</u>
Allocated Costs:					
101-1 County Manager	8,309		504	4,638	3,167
101-6 Com Relations	8,740		530	4,879	3,331
101-8 Mgmt Svcs	15		1	8	6
101-9 Internal Audit	-		-	-	-
103-1 Finance Admin	-		-	-	-
103-3 Comptroller	5,644		342	3,151	2,151
103-5 Budget Div	-		-	-	-
103-6 Purchasing	646		39	361	246
106-1 DA Criminal	543,690		32,982	303,511	207,197
106700 DA Civil	124,718		7,566	69,623	47,529
108100 IT Admin	-		-	-	-
108301 Telecomm	519		31	290	198
108300-900 IT Software & Services	-		-	-	-
108500 IT Enterprise Infra	-		-	-	-
108800 IT Infrastructure Pres	-		-	-	-
109-0 Human Resources	-		-	-	-
113-0 Treasurer	456		28	255	173
160-1 Public Works Admin	-		-	-	-
161100 General Svcs Admin	-		-	-	-
Fund 162-1 Facility Mgmt (Adj)	55,268		3,353	30,853	21,062
199100 Energy Maintenance	-		-	-	-
162000 Facilities Preservation	-		-	-	-
188-0 Fund Transfers	-		-	0	-
Total A-87 Costs	<u>3,987,950</u>	<u>-</u>	<u>241,212</u>	<u>2,228,988</u>	<u>1,517,750</u>
Distribute General Administration	-	-	-	-	-
Total Costs by Function	<u>3,987,950</u>	<u>-</u>	<u>241,212</u>	<u>2,228,988</u>	<u>1,517,750</u>
Unallowable Costs	-	-	-	-	-
Total Allocated Costs	<u>\$ 3,987,950</u>	<u>\$ -</u>	<u>\$ 241,212</u>	<u>\$ 2,228,988</u>	<u>\$ 1,517,750</u>

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

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 12 Atty Hours	%	Allocated Costs	Support	Total Allocated
Allocated Departments:								
101-1 County Manager	\$ -	0.0000%	\$ -	156	0.7176%	\$ 15,995	\$ -	\$ 15,995
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%	-	56	0.2576%	5,742	-	5,742
103-3 Comptroller	-	0.0000%	-	-	0.0000%	-	-	-
103-5 Budget Div	-	0.0000%	-	-	0.0000%	-	-	-
103-6 Purchasing	-	0.0000%	-	60	0.2760%	6,152	-	6,152
106-1 DA Criminal	-	0.0000%	-	4,052	18.6385%	415,450	-	415,450
106700 DA Civil	2,335,256	51.7047%	124,718	-	0.0000%	-	-	124,718
108100 IT Admin	-	0.0000%	-	60	0.2760%	6,152	-	6,152
108301 Telecomm	-	0.0000%	-	-	0.0000%	-	-	-
108300-900 IT Software & Services	-	0.0000%	-	24	0.1104%	2,461	-	2,461
108500 IT Enterprise Infra	-	0.0000%	-	-	0.0000%	-	-	-
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-	-
109-0 Human Resources	-	0.0000%	-	1,361	6.2615%	139,568	-	139,568
113-0 Treasurer	-	0.0000%	-	300	1.3800%	30,760	-	30,760
160-1 Public Works Admin	-	0.0000%	-	1,383	6.3624%	141,817	-	141,817
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	2,335,256	51.7047%	124,718	7,452	34.2800%	764,097	-	888,815
Operating Departments								
100-0 County Commission	\$ -	0.0000%	\$ -	341	1.5685%	\$ 34,962	\$ -	\$ 34,962
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-	-
101-5 Emer Mgmt Administration	-	0.0000%	-	53	0.2438%	5,434	-	5,434
102-0 Assessor	-	0.0000%	-	385	1.7709%	39,473	-	39,473
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-	-	-
104-0 Clerk	-	0.0000%	-	44	0.2001%	4,460	-	4,460
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-	-
106-3 Family Support Enf	2,181,273	48.2953%	116,494	-	0.0000%	-	-	116,494
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	1,517,750	1,517,750
106-9 Drug Forfeitures	-	0.0000%	-	465	2.1366%	47,625	-	47,625
108700 GIS	-	0.0000%	-	-	0.0000%	-	-	-
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	-	-
111-0 Recorder	-	0.0000%	-	44	0.2024%	4,511	-	4,511
112-0 Elections	-	0.0000%	-	92	0.4232%	9,433	-	9,433
116-0 Community Development	-	0.0000%	-	1,555	7.1519%	159,415	-	159,415
120-1 District Courts Admin	-	0.0000%	-	38	0.1725%	3,845	-	3,845
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%	-	26	0.1196%	2,666	-	2,666
124-0 Public Defender	-	0.0000%	-	-	0.0000%	-	-	-
125-1 Incline Justice Court	-	0.0000%	-	5	0.0235%	524	-	524
125-3 Reno Justice Court	-	0.0000%	-	50	0.2278%	5,078	-	5,078
125-4 Sparks Justice Court	-	0.0000%	-	23	0.1047%	2,334	-	2,334
125-7 Wadsworth Justice Court	-	0.0000%	-	3	0.0120%	267	-	267
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-	-	-
127-0 Juvenile Services	-	0.0000%	-	106	0.4853%	10,817	-	10,817
128-0 Alternative Public Defender	-	0.0000%	-	-	0.0000%	-	-	-
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-	-
130-0 Library	-	0.0000%	-	71	0.3243%	7,229	-	7,229

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

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 12 Atty Hours	%	Allocated Costs	Support	Total Allocated
140-1 Parks Administration	\$ -	0.0000%	\$ -	802	3.6872%	\$ 82,187.00	\$ -	82,187.00
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-	-
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-	-	-
140-4 Parks Operations	-	0.0000%	-	-	0.0000%	-	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-	-
150-0 Sheriff	-	0.0000%	-	662	3.0451%	67,875	-	67,875
153-0 Medical Examiner	-	0.0000%	-	81	0.3737%	8,330	-	8,330
154-0 Alternative Sentencing	-	0.0000%	-	33	0.1529%	3,408	-	3,408
157100 Public Guardian	-	0.0000%	-	1,581	7.2712%	162,074	-	162,074
159100 Public Administrator	-	0.0000%	-	-	0.0000%	-	-	-
160200 Public Works Projects	-	0.0000%	-	-	0.0000%	-	-	-
163100 County Engineer	-	0.0000%	-	40	0.1840%	4,101	-	4,101
179100 Social Services Admin	-	0.0000%	-	62	0.2829%	6,306	-	6,306
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%	-	37	0.1702%	3,794	-	3,794
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%	-	806	3.7075%	82,640	-	82,640
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	-	-
205-0 Animal Services	-	0.0000%	-	60	0.2760%	6,152	-	6,152
208-0 Enhanced 911	-	0.0000%	-	64	0.2921%	6,511	-	6,511
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%	-	809	3.7219%	82,961	-	82,961
216-0 Roads	-	0.0000%	-	-	0.0000%	-	-	-
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	0.0000%	-	-	-
225-0 Senior Center	-	0.0000%	-	-	0.0000%	-	-	-
228-0 Child Protective Services	-	0.0000%	-	38	0.1748%	3,896	-	3,896
266-0 Truckee Remediation District	-	0.0000%	-	39	0.1794%	3,999	-	3,999
270-1 Other Restricted Admin	-	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%	-	1,477	6.7940%	151,437	-	151,437
281-0 SFPD General Fund	-	0.0000%	-	612	2.8151%	62,748	-	62,748
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%	-	60	0.2760%	6,152	-	6,152
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, 2012
 Fixed for the Fiscal Year ending June 30, 2014

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 12 Atty Hours	%	Allocated Costs	Support	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%	-	14	0.0623%	1,389	-	1,389
566-0 Water Resources	-	0.0000%	-	1,659	7.6317%	170,110	-	170,110
568-0 So.Truckee Meadows GID	-	0.0000%	-	422	1.9411%	43,267	-	43,267
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	-	-	-
619-0 Risk Management	-	0.0000%	-	5	0.0207%	461	-	461
669-0 Equipment Services	-	0.0000%	-	-	0.0000%	-	-	-
680-0 TMFPD Health Benefits	-	0.0000%	-	-	0.0000%	-	-	-
682-0 TMFPD Worker's Comp	-	0.0000%	-	-	0.0000%	-	-	-
685-0 SFPD Health Benefits	-	0.0000%	-	-	0.0000%	-	-	-
711-0 TR Flood Investment	-	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%	-	-	-
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%	-	1,629	7.4931%	167,020	-	167,020
Total Allocations to Operating Depts:	2,181,273	48.2953%	116,494	14,287	65.7200%	1,464,891	1,517,750	3,099,135
Total Costs Allocated	\$ 4,516,530	100.0000%	\$ 241,212	21,740	100.0000%	\$ 2,228,988	\$ 1,517,750	\$ 3,987,950

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2012
Fixed for the Fiscal Year ending June 30, 2014

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 2012 salary cost in each Division. 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.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

108100 INFORMATION TECHNOLOGY ADMIN

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services			
	General Admin	Dept Admin	Maint Agreemnts Direct Chrg	
Department Expenditures				
Salaries	\$ 290,689	\$ -	\$ 290,689	\$ -
Salary %	100.0000%	0.0000%	100.0000%	
Benefits	109,734	-	109,734	-
	400,423	-	400,423	-
Services & Supplies	30,949	-	30,949	-
Professional Svcs	3,959	-	3,959	-
Maintenance Agreements	1,293,145	-	506,432	786,713
Equipment	-	-	-	-
Departmental Expenditures Total	1,728,476	-	941,763	786,713
A-87 Adjustments:				
Unallocable Professional Svcs Reimbursements	(3,959)	-	(3,959)	-
Add Depreciation, Equipment				
A-87 Allowable Costs	1,724,518	-	937,805	786,713
Allocated Costs:				
101-1 County Manager	1,034	-	1,034	-
101-6 Com Relations	1,088	-	1,088	-
101-8 Mgmt Svcs	2	-	2	-
101-9 Internal Audit	-	-	-	-
103-1 Finance Admin	-	-	-	-
103-3 Comptroller	8,282	-	8,282	-
103-5 Budget Div	14,888	-	14,888	-
103-6 Purchasing	7,372	-	7,372	-
106-1 DA Criminal	-	-	-	-
106700 DA Civil	6,152	-	6,152	-
108100 IT Admin	-	-	-	-
108301 Telecomm	3,011	-	3,011	-
108300-900 IT Software & Services	564,401	-	564,401	-
108500 IT Enterprise Infra	170,732	-	170,732	-
108800 IT Infrastructure Pres	18,032	-	18,032	-
109-0 Human Resources	70,433	-	70,433	-
113-0 Treasurer	2,390	-	2,390	-
160-1 Public Works Admin	-	-	-	-
161100 General Svcs Admin	199	-	199	-
Fund 162-1 Facility Mgmt (Adj)	116,662	-	116,662	-
199100 Energy Maintenance	22,624	-	22,624	-
162000 Facilities Preservation	1,923	-	1,923	-
188-0 Fund Transfers	655,024	-	655,024	-
Total A-87 Costs	3,388,766	-	2,602,053	786,713
Distribute General Administration				
	-	-	-	-
Total Costs by Function	3,388,766	-	2,602,053	786,713
Unallowable Costs	-	-	-	-
Total Allocated Costs	\$ 3,388,766	\$ -	\$ 2,602,053	\$ 786,713

Reconciliation to SAP 108-0 General Funds Only	
Central Service Cost Centers:	Total
108100 Admin	\$ 1,728,476
108301 - Telecommunications	(31,990)
108300,400,900 -Svcs	4,850,121
108500 Enterprise Infra	2,358,422
108-8 Tech Svcs Infrastructure	565,653
	<u>9,470,682</u>
Non-Central Service Cost Centers:	
108700 GIS	933,627
108-7 GIS Base Mapping	-
Total	\$ 10,404,309

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

108100 INFORMATION TECHNOLOGY ADMIN

ALLOCATION OF COSTS:

	Dept Admin		Maint Agreemnts	Total IT Admin
	Salary Costs	%	Allocated Costs	
Allocated Departments:				
101-1 County Manager	\$ -	0.0000%	\$ -	\$ -
101-6 Com Relations		0.0000%	-	1,742
101-8 Mgmt Svcs		0.0000%	-	-
101-9 Internal Audit		0.0000%	-	5,849
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	158,088	3.0421%	79,157	79,157
108300-900 IT Software & Services	2,963,982	57.0358%	1,484,102	1,484,102
108500 IT Enterprise Infra	1,321,422	25.4281%	661,653	661,653
108800 IT Infrastructure Pres	-	0.0000%	-	-
109-0 Human Resources		0.0000%	-	-
113-0 Treasurer		0.0000%	211,134	211,134
160-1 Public Works Admin		0.0000%	-	-
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	4,443,493	85.5060%	2,224,912	2,445,335
Operating Departments				
100-0 County Commission	\$ -	0.0000%	\$ -	\$ -
101-3 Grants Division - Co Mgr.		0.0000%	-	-
101-5 Emer Mgmt Administration		0.0000%	12,800	12,800
102-0 Assessor		0.0000%	5,849	5,849
103-9 Merit Award Program		0.0000%	-	-
104-0 Clerk		0.0000%	12,640	12,640
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	674,862	12.9863%	337,910	398,656
108-7 GIS Base Mapping	78,349	1.5077%	39,231	39,231
111-0 Recorder		0.0000%	91,059	91,059
112-0 Elections		0.0000%	69,249	69,249
116-0 Community Development		0.0000%	5,849	5,849
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%	35,000	35,000
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, 2012
 Fixed for the Fiscal Year ending June 30, 2014

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%	-	-
140-3 Parks Recreation	0.0000%	-	-
140-4 Parks Operations	0.0000%	-	-
140-9 Parks Infrastructure Preserv	0.0000%	-	-
150-0 Sheriff	0.0000%	-	91,117
153-0 Medical Examiner	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%	-	7,119
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%	-	35,349
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%	-	66,686
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%	-	-
216-0 Roads	0.0000%	-	7,425
221-0 Direct Assist/Med Indigent	0.0000%	-	-
225-0 Senior Center	0.0000%	-	6,957
228-0 Child Protective Services	0.0000%	-	-
266-0 Truckee Remediation District	0.0000%	-	-
270-1 Other Restricted Admin	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%	-	5,849
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 Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2012
Fixed for the Fiscal Year ending June 30, 2014

108100 INFORMATION TECHNOLOGY ADMIN

ALLOCATION OF COSTS:

	Dept Admin		Maint Agreemnts	Total IT 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%		29,199	29,199
566-0 Water Resources	0.0000%		5,849	5,849
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%		-	-
680-0 TMFPD Health Benefits	0.0000%		-	-
682-0 TMFPD Worker's Comp	0.0000%		-	-
685-0 SFPD Health Benefits	0.0000%		-	-
711-0 TR Flood Investment	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%		-	-
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%		17,548	17,548
Total Allocations to Operating Depts:	753,211	14.4940%	377,141	566,290
Total Costs Allocated	\$ 5,196,703	100.0000%	\$ 2,602,053	\$ 786,713
				\$ 3,388,766

*Building & Safety
3/13/14
13939
manual adjustment - that
needs to be added back
to FY15 Cost plan change!*

Building & Safety Direct Maintenance Allocation Manual Adjustment

Charged	PO 14936	\$ 11,479.75	Accela Wireless
in FY 12	PO 15185	\$ 2,459.05	Accela Maintenance 1/13th user of total charge \$31,967.59
	PO 15788	\$ 11,870.07	
	PO 15787	\$ 3,390.20	Accela Maintenance 1/13th user of total charge \$44,072.63
		<u>\$ 29,199.07</u>	(Charged in FY 14 Cost Allocation Plan)
Back out		\$ (11,870.07)	
FY 12 payments		<u>\$ (3,390.20)</u>	
that should		<u>\$ 13,938.80</u>	Amount should have been charged in FY 14 Cost Allocation Plan that
have been prepaid			should be brought forward and adjusted in FY15 Cost Allocation Plan
to FY 13			

County of Washoe, Nevada
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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 2012.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
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 Fixed for the Fiscal Year ending June 30, 2014

108301 TELECOMMUNICATIONS

COSTS TO BE ALLOCATED Item of Cost	Total, all Services		General Admin		Telecomm Services		Direct Services	
Department Expenditures								
Salaries	\$	158,088	\$	-	\$	158,088	\$	-
Salary %		100.0000%		0.0000%		100.0000%		-
Benefits		69,391		-		69,391		-
		<hr/>		<hr/>		<hr/>		<hr/>
Services & Supplies		227,479		-		227,479		-
Professional Svcs & Legal		(259,468)		-		(259,468)		-
Other Expenses		-		-		-		-
Equipment		-		-		-		-
Departmental Expenditures Total		<hr/>		<hr/>		<hr/>		<hr/>
		(31,990)		-		(31,990)		-
A-87 Adjustments:								
Less: Reimbursement		(86)		-		(86)		-
Add Depreciation, Equipment		-		-		-		-
A-87 Allowable Costs		<hr/>		<hr/>		<hr/>		<hr/>
		(32,076)		-		(32,076)		-
Allocated Costs:								
101-1 County Manager		563		-		563		-
101-6 Com Relations		592		-		592		-
101-8 Mgmt Svcs		1		-		1		-
101-9 Internal Audit		-		-		-		-
103-1 Finance Admin		-		-		-		-
103-3 Comptroller		301		-		301		-
103-5 Budget Div		-		-		-		-
103-6 Purchasing		-		-		-		-
106-1 DA Criminal		-		-		-		-
106700 DA Civil		-		-		-		-
108100 IT Admin		79,157		-		79,157		-
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)		6,531		-		6,531		-
199100 Energy Maintenance		-		-		-		-
162000 Facilities Preservation		-		-		-		-
188-0 Fund Transfers		-		-		-		-
Total A-87 Costs		<hr/>		<hr/>		<hr/>		<hr/>
		55,069		-		55,069		-
Distribute General Administration				-		-		-
Total Costs by Function		<hr/>		<hr/>		<hr/>		<hr/>
		55,069		-		55,069		-
Total Allocated Costs	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$	55,069	\$	-	\$	55,069	\$	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

108301 TELECOMMUNICATIONS

ALLOCATION OF COSTS:	Telecomm Services	Total Alloc Costs			
	Number of Lines	%	Allocated Costs		
Allocated Departments:					
101-1 County Manager	37	0.9678%	\$ 533	\$ 533	
101-6 Com Relations	8	0.2093%	115	115	
101-8 Mgmt Svcs	9	0.2354%	130	130	
101-9 Internal Audit	1	0.0262%	14	14	
103-1 Finance Admin	2	0.0523%	29	29	
103-3 Comptroller	32	0.8370%	461	461	
103-5 Budget Div	8	0.2093%	115	115	
103-6 Purchasing	10	0.2616%	144	144	
106-1 DA Criminal	224	5.8593%	3,227	3,227	
106700 DA Civil	36	0.9417%	519	519	
108100 IT Admin	209	5.4669%	3,011	3,011	
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	29	0.7586%	418	418	
113-0 Treasurer	36	0.9417%	519	519	
160-1 Public Works Admin	3	0.0785%	43	43	
161100 General Svcs Admin	9	0.2354%	130	130	
Fund 162-1 Facility Mgmt (Adj)	102	2.6681%	1,469	1,469	
199100 Energy Maintenance	-	0.0000%	-	-	
162000 Facilities Preservation	-	0.0000%	-	-	
188-0 Fund Transfers	-	0.0000%	-	-	
Subtotal, Allocated Departments	755	19.7491%	10,877	10,877	
Operating Departments					
100-0 County Commission	-	0.0000%	\$ -	\$ -	
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	
101-5 Emer Mgmt Administration	84	2.1972%	1,210	1,210	
102-0 Assessor	86	2.2495%	1,239	1,239	
103-9 Merit Award Program	-	0.0000%	-	-	
104-0 Clerk	35	0.9155%	504	504	
106-2 CARES/SART	-	0.0000%	-	-	
106-3 Family Support Enf	93	2.4326%	1,340	1,340	
106-5 DA Grants	-	0.0000%	-	-	
106710 DA CPS Integration	5	0.1308%	72	72	
106-9 Drug Forfeitures	1	0.0262%	14	14	
108700 GIS	-	0.0000%	-	-	
108-7 GIS Base Mapping	-	0.0000%	-	-	
111-0 Recorder	41	1.0725%	591	591	
112-0 Elections	60	1.5694%	864	864	
116-0 Community Development	27	0.7063%	389	389	
120-1 District Courts Admin	371	9.7044%	5,344	5,344	
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	13	0.3400%	187	187	
124-0 Public Defender	86	2.2495%	1,239	1,239	
125-1 Incline Justice Court	-	0.0000%	-	-	
125-3 Reno Justice Court	82	2.1449%	1,181	1,181	
125-4 Sparks Justice Court	37	0.9678%	533	533	
125-7 Wadsworth Justice Court	-	0.0000%	-	-	
126-0 Incline Constable	-	0.0000%	-	-	
127-0 Juvenile Services	137	3.5836%	1,973	1,973	
128-0 Alternative Public Defender	27	0.7063%	389	389	
129-0 Conflict Counsel	-	0.0000%	-	-	
130-0 Library	98	2.5634%	1,412	1,412	

County of Washoe, Nevada
 County Wide Cost Allocation Plan
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 Fixed for the Fiscal Year ending June 30, 2014

108301 TELECOMMUNICATIONS

ALLOCATION OF COSTS:	Telecomm		108301 TELECOMMUNICATIONS	
	Number of Lines	%	Allocated Costs	Total Alloc Costs
140-1 Parks Administration	1	0.0262%	\$ 14	\$ 14
140-2 Parks Planning & Develop	-	0.0000%	-	-
140-3 Parks Recreation	-	0.0000%	-	-
140-4 Parks Operations	-	0.0000%	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-
150-0 Sheriff	704	18.4146%	10,141	10,141
153-0 Medical Examiner	-	0.0000%	-	-
154-0 Alternative Sentencing	19	0.4970%	274	274
157100 Public Guardian	22	0.5755%	317	317
159100 Public Administrator	16	0.4185%	230	230
160200 Public Works Projects	5	0.1308%	72	72
163100 County Engineer	22	0.5755%	317	317
179100 Social Services Admin	16	0.4185%	230	230
179120 County Child Welfare	-	0.0000%	-	-
179200 General Assistance	12	0.3139%	173	173
179250 Adult Comm Assis Center	-	0.0000%	-	-
179300 Medical Assit Indigent	33	0.8632%	475	475
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	264	6.9056%	3,803	3,803
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	72	1.8833%	1,037	1,037
210-0 Regional Communication Center	-	0.0000%	-	-
211-0 Truckee River Flood Mgmt	22	0.5755%	317	317
216-0 Roads	21	0.5493%	302	302
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-
225-0 Senior Center	55	1.4387%	792	792
228-0 Child Protective Services	321	8.3965%	4,624	4,624
266-0 Truckee Remediation District	-	0.0000%	-	-
270-1 Other Restricted Admin	-	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	10	0.2616%	144	144
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
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108301 TELECOMMUNICATIONS

ALLOCATION OF COSTS:	Telecomm Services			
	Number of Lines	%	Allocated Costs	Total Alloc Costs
489-0 Capital Facilities Fund	-	0.0000%	\$ -	-
494-0 Infrastructure Fund	-	0.0000%	-	-
520 Golf Course	-	0.0000%	-	-
560 Building and Safety Fund	31	0.8109%	447	447
566-0 Water Resources	111	2.9035%	1,599	1,599
568-0 So.Truckee Meadows GID	-	0.0000%	-	-
618-0 Health Benefits	-	0.0000%	-	-
619-0 Risk Management	7	0.1831%	101	101
669-0 Equipment Services	21	0.5493%	302	302
680-0 TMFPD Health Benefits	-	0.0000%	-	-
682-0 TMFPD Worker's Comp	-	0.0000%	-	-
685-0 SFPD Health Benefits	-	0.0000%	-	-
711-0 TR Flood Investment	-	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%	-	-
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:	3,068	80.2509%	44,192	44,192
Total Costs Allocated	3,823	100.0000%	\$ 55,069	\$ 55,069

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2012
Fixed for the Fiscal Year ending June 30, 2014

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 data and physical security systems in the County as well as support for the 800 MHz system for the Region. The staff and associated costs for this Division are allocated based upon the personal user identification numbers for the County active in FY2012.

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 2012. Staff and associated costs are also allocated based upon the number of personal IDs. 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. Social Services, \$171,975, and the City of Reno, \$3,699, reimbursed the County for prior year PC purchases and support from Fund 108-8. The reimbursement from Social Services is applied directly to the costs allocated to the Social Service Department. The City of Reno reimbursement is distributed against all costs of IT.

The WINnet Unit of the Information Technology Department is responsible for maintaining and updating the SAP Enterprise 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 2012.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

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 Agreements
Department Expenditures						
Salaries	\$ 2,963,982		\$ 577,404	\$ 1,059,479	\$ 1,327,099	\$ -
Salary %	100.0000%		19.4807%	35.7451%	44.7742%	0.0000%
Benefits	1,203,104		245,872	408,831	548,401	-
	4,167,086		823,276	1,468,310	1,875,500	-
Services & Supplies	468,607		312,417	16,572	139,618	-
Consulting Serv	-		-	-	-	-
Professional Svcs	15,260		5,072	-	10,189	-
Non-Specific Maintenance Agreements	199,168		-	103,543	95,625	-
Direct Maintenance Agreements	-		-	-	-	-
Non-Capital Equipment	-		-	-	-	-
Departmental Expenditures Total	4,850,121		1,140,764	1,588,425	2,120,932	-
A-87 Adjustments:						
Direct Staff to Sheriff's Office	-		(140,215)	(110,164)	(276,867)	527,246
Reimbursements	(29,764)		(29,469)	(295)	-	-
Less: Statistical Order for TMFPD	(43,150)		-	(43,150)	-	-
Add: Depreciation- Total IT	1,535,029		1,535,029	-	-	-
Less: Payment for Equip Repl from 108-8	(175,674)		-	(175,674)	-	-
A-87 Allowable Costs	6,136,561		2,506,108	1,259,141	1,844,065	527,246
Allocated Costs:						
101-1 County Manager	10,546		2,054	3,770	4,722	
101-6 Com Relations	11,094		2,161	3,966	4,967	
101-8 Mgmt Svcs	19		4	7	9	
101-9 Internal Audit	-		-	-	-	
103-1 Finance Admin	-		-	-	-	
103-3 Comptroller	5,647		1,100	2,019	2,528	
103-5 Budget Div	-		-	-	-	
103-6 Purchasing	2,728		531	975	1,221	
106-1 DA Criminal	-		-	-	-	
106700 DA Civil	2,461		479	880	1,102	
108100 IT Admin	1,484,102		289,113	530,494	664,495	
108301 Telecomm	-		-	-	-	
108300-900 IT Software & Services	-		-	-	-	
108500 IT Enterprise Infra	-		-	-	-	
108800 IT Infrastructure Pres	(1,371)		(267)	(490)	(614)	
109-0 Human Resources	-		-	-	-	
113-0 Treasurer	-		-	-	-	
160-1 Public Works Admin	-		-	-	-	
161100 General Svcs Admin	-		-	-	-	
Fund 162-1 Facility Mgmt (Adj)	38,938		7,585	13,918	17,434	
199100 Energy Maintenance	103,560		20,174	37,018	46,368	
162000 Facilities Preservation	7,596		1,480	2,715	3,401	
188-0 Fund Transfers	-		-	-	-	
Total A-87 Costs	7,801,881		2,830,524	1,854,412	2,589,698	527,246
Subtotal for User ID Allocation	-	7,274,635	(2,830,524)	(1,854,412)	(2,589,698)	-
Total Costs by Function	7,801,881	7,274,635	-	-	-	527,246
Unallowable Costs	-	-	-	-	-	-
Total Allocated Costs	\$ 7,801,881	\$ 7,274,635	\$ -	\$ -	\$ -	\$ 527,246

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

108300, 108400, 108900 IT SYSTEM SUPPORT & SERVICES

ALLOCATION OF COSTS:	<u>108300, 108400, 108900 IT SYSTEM SUPPORT & SERVICES</u>			<u>Direct Costs</u>	<u>IT System Support</u>
	User IDs	%	Allocated Costs		Total Allocated
Allocated Departments:					
101-1 County Manager	48	1.2589%	\$ 93,745	-	\$ 93,745
101-6 Com Relations	-	0.0000%	-	-	-
101-8 Mgmt Svcs	-	0.0000%	-	-	-
101-9 Internal Audit	-	0.0000%	-	-	-
103-1 Finance Admin	8	0.2098%	15,623	-	15,623
103-3 Comptroller	31	0.8130%	60,541	-	60,541
103-5 Budget Div	-	0.0000%	-	-	-
103-6 Purchasing	8	0.2098%	15,623	-	15,623
106-1 DA Criminal	226	5.9271%	441,368	-	441,368
106700 DA Civil	-	0.0000%	-	-	-
108100 IT Admin	289	7.5793%	564,401	-	564,401
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	30	0.7868%	58,590	-	58,590
113-0 Treasurer	52	1.3638%	101,557	-	101,557
160-1 Public Works Admin	172	4.5109%	335,909	-	335,909
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	864	22.6594%	\$ 1,687,357	-	\$ 1,687,357
Operating Departments					
100-0 County Commission	5	0.1311%	\$ 9,763	-	\$ 9,763
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	-
101-5 Emer Mgmt Administration	51	1.3375%	99,598	-	99,598
102-0 Assessor	76	1.9932%	148,426	-	148,426
103-9 Merit Award Program	-	0.0000%	-	-	-
104-0 Clerk	22	0.5770%	42,967	-	42,967
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	38	0.9966%	74,213	-	74,213
112-0 Elections	39	1.0228%	76,164	-	76,164
116-0 Community Development	42	1.1015%	82,024	-	82,024
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	3	0.0787%	5,860	-	5,860
124-0 Public Defender	85	2.2292%	166,000	-	166,000
125-1 Incline Justice Court	15	0.3934%	29,295	-	29,295
125-3 Reno Justice Court	91	2.3866%	177,721	-	177,721
125-4 Sparks Justice Court	58	1.5211%	113,270	-	113,270
125-7 Wadsworth Justice Court	3	0.0787%	5,860	-	5,860
126-0 Incline Constable	-	0.0000%	-	-	-
127-0 Juvenile Services	143	3.7503%	279,270	-	279,270
128-0 Alternative Public Defender	23	0.6032%	44,918	-	44,918
129-0 Conflict Counsel	-	0.0000%	-	-	-
130-0 Library	179	4.6945%	349,581	-	349,581

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

108300, 108400, 108900 IT SYSTEM SUPPORT & SERVICES

ALLOCATION OF COSTS:	<u>108300, 108400, 108900 IT SYSTEM SUPPORT & SERVICES</u>			<u>Direct Costs</u>	<u>IT System Support</u>
	User IDs	%	Allocated Costs		Total Allocated
140-1 Parks Administration	86	2.2554%	\$ 167,951	\$ -	\$ 167,951
140-2 Parks Planning & Develop	-	0.0000%	-	-	-
140-3 Parks Recreation	-	0.0000%	-	-	-
140-4 Parks Operations	-	0.0000%	-	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	-
150-0 Sheriff	977	25.6228%	1,908,033	527,246	2,435,279
153-0 Medical Examiner	33	0.8655%	64,450	-	64,450
154-0 Alternative Sentencing	15	0.3934%	29,295	-	29,295
157100 Public Guardian	22	0.5770%	42,967	-	42,967
159100 Public Administrator	11	0.2885%	21,483	-	21,483
160200 Public Works Projects	-	0.0000%	-	-	-
163100 County Engineer	-	0.0000%	-	-	-
179100 Social Services Admin	296	7.7629%	406,098	-	406,098
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	251	6.5827%	490,188	-	490,188
203-0 Stabilization Fund	-	0.0000%	-	-	-
204-0 Library Expansion	-	0.0000%	-	-	-
205-0 Animal Services	48	1.2589%	93,745	-	93,745
208-0 Enhanced 911	-	0.0000%	-	-	-
209-0 Regional Safety Training Center	11	0.2885%	21,483	-	21,483
210-0 Regional Communication Center	-	0.0000%	-	-	-
211-0 Truckee River Flood Mgmt	17	0.4458%	33,197	-	33,197
216-0 Roads	-	0.0000%	-	-	-
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	-
225-0 Senior Center	54	1.4162%	105,459	-	105,459
228-0 Child Protective Services	-	0.0000%	-	-	-
266-0 Truckee Remediation District	-	0.0000%	-	-	-
270-1 Other Restricted Admin	-	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	116	3.0422%	226,541	-	226,541
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, 2012
 Fixed for the Fiscal Year ending June 30, 2014

108300, 108400, 108900 IT SYSTEM SUPPORT & SERVICES

ALLOCATION OF COSTS:	<u>108300, 108400, 108900 IT SYSTEM SUPPORT & SERVICES</u>			<u>Direct Costs</u>	<u>IT System Support</u>
	User IDs	%	Allocated Costs		Total Allocated
489-0 Capital Facilities Fund	-	0.0000%	\$ -	-	\$ -
494-0 Infrastructure Fund	-	0.0000%	-	-	-
520 Golf Course	-	0.0000%	-	-	-
560 Building and Safety Fund	28	0.7343%	54,680	-	54,680
566-0 Water Resources	104	2.7275%	203,106	-	203,106
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	-
618-0 Health Benefits	-	0.0000%	-	-	-
619-0 Risk Management	7	0.1836%	13,672	-	13,672
669-0 Equipment Services	-	0.0000%	-	-	-
680-0 TMFPD Health Benefits	-	0.0000%	-	-	-
682-0 TMFPD Worker's Comp	-	0.0000%	-	-	-
685-0 SFPD Health Benefits	-	0.0000%	-	-	-
711-0 TR Flood Investment	-	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%	-	-	-
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:	2,949	77.3406%	5,587,278	527,246	6,114,524
Total Costs Allocated	3,813	100.0000%	\$ 7,274,635	\$ 527,246	\$ 7,801,881

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2012
Fixed for the Fiscal Year ending June 30, 2014

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 and mobile devices. 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, 2012. 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 2012.

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. Costs are allocated based upon current year actual work effort (images made) by Departments for FY2012.

County of Washoe, Nevada
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 Fixed for the Fiscal Year ending June 30, 2014

108500 IT ENTERPRISE INFRASTRUCTURE

COSTS TO BE ALLOCATED Item of Cost	Total, all Services	IT Enterprise Infrastruct	Micrographic Imaging	Records Management	Direct Maint Agreements
Department Expenditures					
Salaries	\$ 1,321,422	\$ 1,011,436	\$ 227,411	\$ 82,575	\$ -
Salary %	100.0000%	76.5415%	17.2096%	6.2490%	0.0000%
Benefits	541,414	327,420	156,678	57,316	-
	1,862,836	1,338,856	384,089	139,892	-
Services & Supplies	420,389	321,772	72,347	26,270	-
Consulting Serv	-	-	-	-	-
Professional Svcs	-	-	-	-	-
Non-Specific Maintenance Agreements	75,196	74,446	-	-	750
Direct Maintenance Agreements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Departmental Expenditures Total	2,358,422	1,735,074	456,436	166,162	750
A-87 Adjustments:					
Less: Reimbursements	(4,066)	(4,066)	-	-	-
Add: Depreciation	20,119	-	-	20,119	-
A-87 Allowable Costs	2,374,474	1,731,008	456,436	186,280	750
Allocated Costs:					
101-1 County Manager	4,702	3,599	809	294	-
101-6 Com Relations	4,945	3,785	851	309	-
101-8 Mgmt Svcs	9	7	2	1	-
101-9 Internal Audit	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-
103-3 Comptroller	2,517	1,927	433	157	-
103-5 Budget Div	-	-	-	-	-
103-6 Purchasing	4,493	3,439	773	281	-
106-1 DA Criminal	-	-	-	-	-
106700 DA Civil	-	-	-	-	-
108100 IT Admin	661,653	506,438	113,867	41,347	-
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)	77	59	13	5	-
199100 Energy Maintenance	-	-	-	-	-
162000 Facilities Preservation	-	-	-	-	-
188-0 Fund Transfers	-	-	-	-	-
Total A-87 Costs	3,052,870	2,250,262	573,184	228,673	750
Distribute General Administration	-	-	-	-	-
Total Costs by Function	3,052,870	2,250,262	573,184	228,673	750
Unallowable Costs	-	-	-	-	-
Total Allocated Costs	<u>\$ 3,052,870</u>	<u>\$ 2,250,262</u>	<u>\$ 573,184</u>	<u>\$ 228,673</u>	<u>\$ 750</u>

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

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	48	1.2589%	\$ 28,329	15,000	0.3609%	\$ 2,069
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	0.2098%	4,721	-	0.0000%	-
103-3 Comptroller	31	0.8130%	18,295	-	0.0000%	-
103-5 Budget Div	-	0.0000%	-	-	0.0000%	-
103-6 Purchasing	8	0.2098%	4,721	-	0.0000%	-
106-1 DA Criminal	226	5.9271%	133,375	448,164	10.7822%	61,802
106700 DA Civil	-	0.0000%	-	-	0.0000%	-
108100 IT Admin	289	7.5793%	170,554	-	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	30	0.7868%	17,705	-	0.0000%	-
113-0 Treasurer	52	1.3638%	30,689	-	0.0000%	-
160-1 Public Works Admin	172	4.5109%	101,507	90,383	2.1745%	12,464
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	864	22.6594%	509,896	553,547	13.3176%	76,335
Operating Departments						
100-0 County Commission	5	0.1311%	\$ 2,950	-	0.0000%	\$ -
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-
101-5 Emer Mgmt Administration	51	1.3375%	30,097	-	0.0000%	-
102-0 Assessor	76	1.9932%	44,852	161,885	3.8947%	22,324
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-
104-0 Clerk	22	0.5770%	12,984	-	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	38	0.9966%	22,426	1,788,333	43.0249%	246,612
112-0 Elections	39	1.0228%	23,016	-	0.0000%	-
116-0 Community Development	42	1.1015%	24,787	131,826	3.1715%	18,179
120-1 District Courts Admin	-	0.0000%	-	17,002	0.4090%	2,344
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	3	0.0787%	1,771	-	0.0000%	-
124-0 Public Defender	85	2.2292%	50,163	759,983	18.2841%	104,802
125-1 Incline Justice Court	15	0.3934%	8,853	-	0.0000%	-
125-3 Reno Justice Court	91	2.3866%	53,705	274,739	6.6098%	37,886
125-4 Sparks Justice Court	58	1.5211%	34,229	49,177	1.1831%	6,781
125-7 Wadsworth Justice Court	3	0.0787%	1,771	-	0.0000%	-
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-
127-0 Juvenile Services	143	3.7503%	84,392	-	0.0000%	-
128-0 Alternative Public Defender	23	0.6032%	13,574	150,217	3.6140%	20,715
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-
130-0 Library	179	4.6945%	105,639	-	0.0000%	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

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	86	2.2554%	\$ 50,752	-	0.0000%	\$ -
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-
140-4 Parks Operations	-	0.0000%	-	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-
150-0 Sheriff	977	25.6228%	576,577	96,687	2.3262%	13,333
153-0 Medical Examiner	33	0.8655%	19,476	-	0.0000%	-
154-0 Alternative Sentencing	15	0.3934%	8,853	-	0.0000%	-
157100 Public Guardian	22	0.5770%	12,984	-	0.0000%	-
159100 Public Administrator	11	0.2885%	6,492	-	0.0000%	-
160200 Public Works Projects	-	0.0000%	-	-	0.0000%	-
163100 County Engineer	-	0.0000%	-	-	0.0000%	-
179100 Social Services Admin	296	7.7629%	174,686	-	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	6.5827%	148,128	-	0.0000%	-
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-
205-0 Animal Services	48	1.2589%	28,329	-	0.0000%	-
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-
209-0 Regional Safety Training Center	11	0.2885%	6,492	-	0.0000%	-
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-
211-0 Truckee River Flood Mgmt	17	0.4458%	10,032	-	0.0000%	-
216-0 Roads	-	0.0000%	-	-	0.0000%	-
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	0.0000%	-
225-0 Senior Center	54	1.4162%	31,868	93,207	2.2424%	12,853
228-0 Child Protective Services	-	0.0000%	-	-	0.0000%	-
266-0 Truckee Remediation District	-	0.0000%	-	-	0.0000%	-
270-1 Other Restricted Admin	-	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	116	3.0422%	68,457	-	0.0000%	-
281-0 SFPD General Fund	-	0.0000%	-	-	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
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

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	28	0.7343%	16,524	77,418	1.8626%	10,676
566-0 Water Resources	104	2.7275%	61,376	-	0.0000%	-
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	-
619-0 Risk Management	7	0.1836%	4,131	2,500	0.0601%	344
669-0 Equipment Services	-	0.0000%	-	-	0.0000%	-
680-0 TMFPD Health Benefits	-	0.0000%	-	-	0.0000%	-
682-0 TMFPD Worker's Comp	-	0.0000%	-	-	0.0000%	-
685-0 SFPD Health Benefits	-	0.0000%	-	-	0.0000%	-
711-0 TR Flood Investment	-	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%	-
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:	2,949	77.3406%	1,740,366	3,602,974	86.6824%	496,849
Total Costs Allocated	3,813	100.0000%	\$ 2,250,262	4,156,521	100.0000%	\$ 573,184

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

108500 IT ENTERPRISE INFRASTRUCTURE

ALLOCATION OF COSTS:	Records Management			Records Management			Total Records	Direct Maint	IT Enterprise Infrast
	Cubic Ft Disposed	%	Allocated Costs	Cubic Ft Stored	%	Allocated Costs	Management	Agreements	Total Allocated
Allocated Departments:									
101-1 County Manager	-	0.0000%	\$ -	21	0.1615%	\$ 185	\$ 185	-	\$ 30,583
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%	-	-	-	4,721
103-3 Comptroller	133	1.5537%	1,777	299	2.2995%	2,629	4,406	-	22,701
103-5 Budget Div	-	0.0000%	-	-	0.0000%	-	-	-	-
103-6 Purchasing	9	0.1051%	120	1	0.0077%	9	129	-	4,850
106-1 DA Criminal	1,762	20.5841%	23,535	2,885	22.1870%	25,368	48,903	-	244,080
106700 DA Civil	-	0.0000%	-	-	0.0000%	-	-	-	-
108100 IT Admin	10	0.1168%	134	5	0.0385%	44	178	-	170,732
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	55	0.6425%	735	237	1.8227%	2,084	2,819	-	20,524
113-0 Treasurer	47	0.5491%	628	87	0.6691%	765	1,393	-	32,082
160-1 Public Works Admin	32	0.3738%	428	62	0.4768%	545	973	-	114,944
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	2,048	23.9251%	27,355	3,597	27.6628%	31,629	58,984	-	645,215
Operating Departments									
100-0 County Commission	-	0.0000%	\$ -	-	0.0000%	\$ -	-	-	\$ 2,950
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-	-	-
101-5 Emer Mgmt Administration	-	0.0000%	-	-	0.0000%	-	-	750	30,847
102-0 Assessor	139	1.6238%	1,857	24	0.1846%	211	2,068	-	69,244
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-	-	-	-
104-0 Clerk	45	0.5257%	601	-	0.0000%	-	601	-	13,585
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	21	0.2453%	281	1	0.0077%	9	290	-	269,328
112-0 Elections	318	3.7150%	4,248	31	0.2384%	273	4,520	-	27,536
116-0 Community Development	8	0.0935%	107	9	0.0692%	79	186	-	43,152
120-1 District Courts Admin	1,129	13.1893%	15,081	940	7.2291%	8,266	23,347	-	25,691
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%	-	-	-	1,771
124-0 Public Defender	280	3.2710%	3,740	815	6.2678%	7,167	10,907	-	165,872
125-1 Incline Justice Court	-	0.0000%	-	-	0.0000%	-	-	-	8,853
125-3 Reno Justice Court	418	4.8832%	5,584	3,025	23.2637%	26,599	32,183	-	123,774
125-4 Sparks Justice Court	-	0.0000%	-	782	6.0140%	6,876	6,876	-	47,886
125-7 Wadsworth Justice Court	-	0.0000%	-	-	0.0000%	-	-	-	1,771
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-	-	-	-
127-0 Juvenile Services	462	5.3972%	6,171	912	7.0138%	8,020	14,191	-	98,583
128-0 Alternative Public Defender	121	1.4136%	1,617	5	0.0385%	44	1,661	-	35,950
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-	-	-
130-0 Library	9	0.1051%	120	-	0.0000%	-	120	-	105,759

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

108500 IT ENTERPRISE INFRASTRUCTURE

ALLOCATION OF COSTS:	Records Management			Records Management			Total Records Management	Direct Maint Agreements	IT Enterprise Infrast
	Cubic Ft Disposed	%	Allocated Costs	Cubic Ft Stored	%	Allocated Costs	Total Allocated		Total Allocated
140-1 Parks Administration	7	0.0818%	\$ 94	36	0.2769%	\$ 317	\$ 410	-	\$ 51,162
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-	-	-
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-	-	-	-
140-4 Parks Operations	-	0.0000%	-	-	0.0000%	-	-	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-	-	-
150-0 Sheriff	1,307	15.2687%	17,458	1,390	10.6898%	12,223	29,680	-	619,590
153-0 Medical Examiner	-	0.0000%	-	163	1.2536%	1,434	1,434	-	20,910
154-0 Alternative Sentencing	-	0.0000%	-	-	0.0000%	-	-	-	8,853
157100 Public Guardian	94	1.0981%	1,256	214	1.6458%	1,882	3,138	-	16,122
159100 Public Administrator	219	2.5584%	2,925	-	0.0000%	-	2,925	-	9,417
160200 Public Works Projects	-	0.0000%	-	-	0.0000%	-	-	-	-
163100 County Engineer	-	0.0000%	-	-	0.0000%	-	-	-	-
179100 Social Services Admin	1,323	15.4557%	17,672	21	0.1615%	185	17,856	-	192,543
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	193	2.2547%	2,578	775	5.9602%	6,815	9,393	-	157,521
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-	-	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	-	-	-
205-0 Animal Services	-	0.0000%	-	-	0.0000%	-	-	-	28,329
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-	-	-	-
209-0 Regional Safety Training Center	-	0.0000%	-	-	0.0000%	-	-	-	6,492
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-	-	-	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-	-	0.0000%	-	-	-	10,032
216-0 Roads	-	0.0000%	-	-	0.0000%	-	-	-	-
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	0.0000%	-	-	-	-
225-0 Senior Center	269	3.1425%	3,593	144	1.1074%	1,266	4,859	-	49,580
228-0 Child Protective Services	-	0.0000%	-	-	0.0000%	-	-	-	-
266-0 Truckee Remediation District	-	0.0000%	-	-	0.0000%	-	-	-	-
270-1 Other Restricted Admin	-	0.0000%	-	-	0.0000%	-	-	-	-
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%	-	11	0.0846%	97	97	-	68,554
281-0 SFPD General Fund	-	0.0000%	-	-	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
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

108500 IT ENTERPRISE INFRASTRUCTURE

ALLOCATION OF COSTS:	Records Management			Records Management			Total Records Management	Direct Maint Agreements	IT Enterprise Infrast
	Cubic Ft Disposed	%	Allocated Costs	Cubic Ft Stored	%	Allocated Costs	Total Allocated	Total Allocated	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	150	1.7523%	2,004	-	0.0000%	-	2,004	-	29,204
566-0 Water Resources	-	0.0000%	-	5	0.0385%	44	44	-	61,420
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-	-	-
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	-	-	-	-
619-0 Risk Management	-	0.0000%	-	103	0.7921%	906	906	-	5,381
669-0 Equipment Services	-	0.0000%	-	-	0.0000%	-	-	-	-
680-0 TMFPD Health Benefits	-	0.0000%	-	-	0.0000%	-	-	-	-
682-0 TMFPD Worker's Comp	-	0.0000%	-	-	0.0000%	-	-	-	-
685-0 SFPD Health Benefits	-	0.0000%	-	-	0.0000%	-	-	-	-
711-0 TR Flood Investment	-	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%	-	-	-	-
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:	6,512	76.0749%	86,982	9,406	72.3372%	82,708	169,690	750	2,407,656
Total Costs Allocated	8,560	100.0000%	\$ 114,337	13,003	100.0000%	\$ 114,336	228,673	\$ 750	\$ 3,052,870

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2012
Fixed for the Fiscal Year ending June 30, 2014

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 2012 based on the number of replaced/refreshed PCs provided to each. In FY12 IT purchased system/enterprise wide equipment that was not capitalized are identified. 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.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

108-8 IT INFRASTRUCTURE

COSTS TO BE ALLOCATED Item of Cost	Total, all Services					
	General Admin	108810 File Serv Upg	108820 Net Infra/108840 Firewall	108830 PC Replacement	108830 Enterprise-wide Exp	108850 Tele Infra
Department Expenditures						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Solary %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	-
Benefits	-	-	-	-	-	-
Services & Supplies	189,028	-	-	-	189,028	-
Professional Svcs	42,837	-	-	-	42,837	-
Parts & Supplies	-	-	-	-	-	-
Software - Non Capital	995	-	-	995	-	-
Equipment Non-Capital	332,794	-	-	332,794	-	-
Equipment - Capital	-	-	-	-	-	-
Departmental Expenditures Total	565,653	-	-	333,789	231,864	-
A-87 Adjustments:						
Unallowable Capital Equipment	-	-	-	-	-	-
Reimb-Prior Yr Costs	(177,045)	-	(1,371)	-	(175,674)	-
Tele Cost from 108500 per report	-	-	-	-	-	-
Tele Cost from CIP funds not capitalized	-	-	-	-	-	-
A-87 Allowable Costs	388,608	-	(1,371)	158,115	231,864	-
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	2,271	-	-	921	1,350	-
103-5 Budget Div	-	-	-	-	-	-
103-6 Purchasing	7,023	-	-	2,847	4,176	-
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	866	-	-	350	516	-
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	398,768	-	(1,371)	162,233	237,906	-
Distribute General Administration	-	-	-	-	-	-
Total Costs by Function	398,768	-	(1,371)	162,233	237,906	-
Transfer Reimb for Prior Yr to 108-8	175,674	-	-	175,674	-	-
Total Allocated Costs	\$ 574,442	\$ -	\$ (1,371)	\$ 337,907	\$ 237,906	\$ -

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

108-8 IT INFRASTRUCTURE

ALLOCATION OF COSTS:

	108810 File Serv		108830 PC Replacement		108830 Enterprise-wide		IT Infrastruct		
	Upg	Infra/108840 Firewall	# of PCs Replaced	Allocated Costs	End User IDs	Allocated Costs	108850 Tele Infra	Total Allocated	
Allocated Departments:									
101-1 County Manager	\$ -	\$ -	-	0.0000%	\$ -	48	1.2589%	\$ 2,995	\$ - \$ 2,995
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	0.2098%	499	499
103-3 Comptroller			-	0.0000%	-	31	0.8130%	1,934	1,934
103-5 Budget Div			-	0.0000%	-	-	0.0000%	-	-
103-6 Purchasing			-	0.0000%	-	8	0.2098%	499	499
106-1 DA Criminal			-	0.0000%	-	226	5.9271%	14,101	14,101
106700 DA Civil			-	0.0000%	-	-	0.0000%	-	-
108100 IT Admin			-	0.0000%	-	289	7.5793%	18,032	18,032
108301 Telecomm			-	0.0000%	-	-	0.0000%	-	-
108300-900 IT Software & Services	(1,371)		-	0.0000%	-	-	0.0000%	-	(1,371)
108500 IT Enterprise Infra			-	0.0000%	-	-	0.0000%	-	-
108800 IT Infrastructure Pres			-	0.0000%	-	-	0.0000%	-	-
109-0 Human Resources			-	0.0000%	-	30	0.7868%	1,872	1,872
113-0 Treasurer			-	0.0000%	-	52	1.3638%	3,245	3,245
160-1 Public Works Admin			-	0.0000%	-	172	4.5109%	10,732	10,732
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	(1,371)	-	-	0.0000%	-	864	22.6594%	53,909	- 52,538
Operating Departments									
100-0 County Commission	\$ -	\$ -	-	0.0000%	\$ -	5	0.1311%	\$ 312	\$ - \$ 312
101-3 Grants Division - Co Mgr.			-	0.0000%	-	-	0.0000%	-	-
101-5 Emer Mgmt Administration			38	6.5630%	22,177	51	1.3375%	3,182	25,359
102-0 Assessor			-	0.0000%	-	76	1.9932%	4,742	4,742
103-9 Merit Award Program			-	0.0000%	-	-	0.0000%	-	-
104-0 Clerk			-	0.0000%	-	22	0.5770%	1,373	1,373
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%	-	38	0.9966%	2,371	2,371
112-0 Elections			-	0.0000%	-	39	1.0228%	2,433	2,433
116-0 Community Development			-	0.0000%	-	42	1.1015%	2,621	2,621
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%	-	3	0.0787%	187	187
124-0 Public Defender			-	0.0000%	-	85	2.2292%	5,303	5,303
125-1 Incline Justice Court			-	0.0000%	-	15	0.3934%	936	936
125-3 Reno Justice Court			-	0.0000%	-	91	2.3866%	5,678	5,678
125-4 Sparks Justice Court			-	0.0000%	-	58	1.5211%	3,619	3,619
125-7 Wadsworth Justice Court			-	0.0000%	-	3	0.0787%	187	187
126-0 Incline Constable			-	0.0000%	-	-	0.0000%	-	-
127-0 Juvenile Services			-	0.0000%	-	143	3.7503%	8,922	8,922
128-0 Alternative Public Defender			-	0.0000%	-	23	0.6032%	1,435	1,435
129-0 Conflict Counsel			-	0.0000%	-	-	0.0000%	-	-
130-0 Library			-	0.0000%	-	179	4.6945%	11,168	11,168

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

108-8 IT INFRASTRUCTURE

ALLOCATION OF COSTS:

	108810 File Serv		108830 PC Replacement		108830 Enterprise-wide		IT Infrastruct			
	Upg	Firewall	# of PCs Replaced	Allocated Costs	End User IDs		108850 Tele Infra	Total Allocated		
140-1 Parks Administration	\$ -	\$ -	-	0.0000%	\$ -	86	2.2554%	\$ 5,366	\$ -	\$ 5,366
140-2 Parks Planning & Develop	-	-	-	0.0000%	-	-	0.0000%	-	-	-
140-3 Parks Recreation	-	-	-	0.0000%	-	-	0.0000%	-	-	-
140-4 Parks Operations	-	-	-	0.0000%	-	-	0.0000%	-	-	-
140-9 Parks Infrastructure Preserv	-	-	-	0.0000%	-	-	0.0000%	-	-	-
150-0 Sheriff	-	-	444	76.6840%	259,120	977	25.6228%	60,957	-	320,077
153-0 Medical Examiner	-	-	-	0.0000%	-	33	0.8655%	2,059	-	2,059
154-0 Alternative Sentencing	-	-	-	0.0000%	-	15	0.3934%	936	-	936
157100 Public Guardian	-	-	-	0.0000%	-	22	0.5770%	1,373	-	1,373
159100 Public Administrator	-	-	-	0.0000%	-	11	0.2885%	686	-	686
160200 Public Works Projects	-	-	-	0.0000%	-	-	0.0000%	-	-	-
163100 County Engineer	-	-	-	0.0000%	-	-	0.0000%	-	-	-
179100 Social Services Admin	-	-	-	0.0000%	-	296	7.7629%	18,468	-	18,468
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	6.5827%	15,661	-	15,661
203-0 Stabilization Fund	-	-	-	0.0000%	-	-	0.0000%	-	-	-
204-0 Library Expansion	-	-	-	0.0000%	-	-	0.0000%	-	-	-
205-0 Animal Services	-	-	-	0.0000%	-	48	1.2589%	2,995	-	2,995
208-0 Enhanced 911	-	-	-	0.0000%	-	-	0.0000%	-	-	-
209-0 Regional Safety Training Center	-	-	-	0.0000%	-	11	0.2885%	686	-	686
210-0 Regional Communication Center	-	-	-	0.0000%	-	-	0.0000%	-	-	-
211-0 Truckee River Flood Mgmt	-	-	-	0.0000%	-	17	0.4458%	1,061	-	1,061
216-0 Roads	-	-	-	0.0000%	-	-	0.0000%	-	-	-
221-0 Direct Assist/Med Indigent	-	-	-	0.0000%	-	-	0.0000%	-	-	-
225-0 Senior Center	-	-	-	0.0000%	-	54	1.4162%	3,369	-	3,369
228-0 Child Protective Services	-	-	-	0.0000%	-	-	0.0000%	-	-	-
266-0 Truckee Remediation District	-	-	-	0.0000%	-	-	0.0000%	-	-	-
270-1 Other Restricted Admin	-	-	-	0.0000%	-	-	0.0000%	-	-	-
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	-	-	21	3.6269%	12,256	116	3.0422%	7,238	-	19,494
281-0 SFPD General Fund	-	-	-	0.0000%	-	-	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
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

108-8 IT INFRASTRUCTURE

ALLOCATION OF COSTS:

	108810 File Serv		108830 PC Replacement		108830 Enterprise-wide			IT Infrastruct	
	Upgr	Infra/108840 Firewall	# 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%	-	28	0.7343%	1,747	1,747
566-0 Water Resources	-	-	76	13.1261%	44,354	104	2.7275%	6,489	50,843
568-0 So.Truckee Meadows GID	-	-	-	0.0000%	-	-	0.0000%	-	-
618-0 Health Benefits	-	-	-	0.0000%	-	-	0.0000%	-	-
619-0 Risk Management	-	-	-	0.0000%	-	7	0.1836%	437	437
669-0 Equipment Services	-	-	-	0.0000%	-	-	0.0000%	-	-
680-0 TMFPD Health Benefits	-	-	-	0.0000%	-	-	0.0000%	-	-
682-0 TMFPD Worker's Comp	-	-	-	0.0000%	-	-	0.0000%	-	-
685-0 SFPD Health Benefits	-	-	-	0.0000%	-	-	0.0000%	-	-
711-0 TR Flood Investment	-	-	-	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%	-	-
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:	-	-	579	100.0000%	337,907	2,949	77.3406%	183,997	521,904
Total Costs Allocated	\$ (1,371)	\$ -	579	100.0000%	\$ 337,907	3,813	100.0000%	\$ 237,906	\$ 574,442

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2012
Fixed for the Fiscal Year ending June 30, 2014

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 2012 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 FY2012.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

109-0 HUMAN RESOURCES

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services			
	General Admin	Human Resources 109-1	Labor Relation 109-2	
Department Expenditures				
Salaries	\$ 943,671	\$ -	\$ 943,671	\$ -
Salary %	100.0000%	0.0000%	100.0000%	0.0000%
Benefits	350,760	-	350,303	457
	1,294,431	-	1,293,974	457
Services & Supplies	49,851	-	48,303	1,548
Professional Svcs	325,071	-	210,928	114,143
Legal Defense	-	-	-	-
Other Expense	608	-	608	-
Equipment	-	-	-	-
Departmental Expenditures Total	1,669,961	-	1,553,813	116,148
A-87 Adjustments:				
Reduction for Reimbursement	(5,171)	-	(5,171)	-
Less: Donations	(1,075)	-	(1,075)	-
Less: Statistical Order for TMFPD	(141,084)	-	(141,084)	-
Reduction for Scholar/Restricted Funds	(4,078)	-	(4,078)	-
Unallowable Professional Svcs	(20,167)	-	(20,167)	-
Unallowable Special Debt Expense	(528)	-	(528)	-
A-87 Allowable Costs	1,497,860	-	1,381,711	116,148
Allocated Costs:				
101-1 County Manager	3,358	-	3,358	-
101-6 Com Relations	3,532	-	3,532	-
101-8 Mgmt Svcs	6	-	6	-
101-9 Internal Audit	-	-	-	-
103-1 Finance Admin	-	-	-	-
103-3 Comptroller	3,846	-	3,846	-
103-5 Budget Div	2,760	-	2,760	-
103-6 Purchasing	2,716	-	2,716	-
106-1 DA Criminal	-	-	-	-
106700 DA Civil	139,568	-	139,568	-
108100 IT Admin	-	-	-	-
108301 Telecomm	418	-	418	-
108300-900 IT Software & Services	58,590	-	58,590	-
108500 IT Enterprise Infra	20,524	-	20,524	-
108800 IT Infrastructure Pres	1,872	-	1,872	-
109-0 Human Resources	-	-	-	-
113-0 Treasurer	584	-	584	-
160-1 Public Works Admin	-	-	-	-
161100 General Svcs Admin	15,149	-	15,149	-
Fund 162-1 Facility Mgmt (Adj)	171,181	-	171,181	-
199100 Energy Maintenance	13,201	-	13,201	-
162000 Facilities Preservation	1,122	-	1,122	-
188-0 Fund Transfers	111,017	-	111,017	-
Total A-87 Costs	2,047,303	-	1,931,155	116,148
Distribute General Administration	-	-	-	-
Total Costs by Function	2,047,303	-	1,931,155	116,148
Total Allocated Costs	\$ 2,047,303	\$ -	\$ 1,931,155	\$ 116,148

Reconciliation to SAP 109-0 General Funds Only		
Central Service Cost Centers:	Total	
Human Resources	\$	1,669,961
Subtotal	\$	1,669,961
Non Central Service Cost Centers:		-
Total		<u>1,669,961</u>

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

109-0 HUMAN RESOURCES

ALLOCATION OF COSTS:

Human Resources			
	FTEs	%	Allocated Costs
Allocated Departments:			
101-1 County Manager	16.00	0.6553%	\$ 13,416
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	34.00	1.3925%	28,509
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	170.00	6.9626%	142,546
106700 DA Civil	0.00	0.0000%	-
108100 IT Admin	84.00	3.4403%	70,433
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	0.8601%	17,609
160-1 Public Works Admin	10.65	0.4362%	8,930
161100 General Svcs Admin	6.00	0.2457%	5,030
Fund 162-1 Facility Mgmt (Adj)	31.00	1.2696%	25,993
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	372.65	15.2623%	312,466
Operating Departments			
100-0 County Commission	5.00	0.2048%	\$ 4,193
101-3 Grants Division - Co Mgr.	0.00	0.0000%	-
101-5 Emer Mgmt Administration	3.00	0.1229%	2,516
102-0 Assessor	62.00	2.5393%	51,987
103-9 Merit Award Program	0.00	0.0000%	-
104-0 Clerk	16.12	0.6602%	13,516
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	21.63	0.8859%	18,137
112-0 Elections	6.00	0.2457%	5,030
116-0 Community Development	22.00	0.9010%	18,446
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	0.2048%	4,193
124-0 Public Defender	56.00	2.2935%	46,955
125-1 Incline Justice Court	1.63	0.0666%	1,364
125-3 Reno Justice Court	24.35	0.9973%	20,418
125-4 Sparks Justice Court	11.21	0.4589%	9,395
125-7 Wadsworth Justice Court	1.40	0.0573%	1,173
126-0 Incline Constable	3.50	0.1433%	2,934
127-0 Juvenile Services	129.05	5.2854%	108,208
128-0 Alternative Public Defender	15.00	0.6143%	12,577
129-0 Conflict Counsel	0.00	0.0000%	-
130-0 Library	110.08	4.5085%	92,303

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

109-0 HUMAN RESOURCES

ALLOCATION OF COSTS:

Human Resources

	FTEs	%	Allocated Costs
140-1 Parks Administration	49.19	2.0146%	\$ 41,245
140-2 Parks Planning & Develop	0.00	0.0000%	-
140-3 Parks Recreation	0.00	0.0000%	-
140-4 Parks Operations	0.00	0.0000%	-
140-9 Parks Infrastructure Preserv	0.00	0.0000%	-
150-0 Sheriff	716.36	29.3394%	600,665
153-0 Medical Examiner	14.00	0.5734%	11,739
154-0 Alternative Sentencing	6.70	0.2744%	5,618
157100 Public Guardian	0.00	0.0000%	-
159100 Public Administrator	9.60	0.3932%	8,050
160200 Public Works Projects	15.96	0.6537%	13,383
163100 County Engineer	13.00	0.5324%	10,900
179100 Social Services Admin	46.29	1.8959%	38,815
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	163.51	6.6968%	137,104
203-0 Stabilization Fund	0.00	0.0000%	-
204-0 Library Expansion	21.91	0.8974%	18,372
205-0 Animal Services	37.15	1.5215%	31,150
208-0 Enhanced 911	0.00	0.0000%	-
209-0 Regional Safety Training Center	4.75	0.1945%	3,982
210-0 Regional Communication Center	5.00	0.2048%	4,193
211-0 Truckee River Flood Mgmt	13.00	0.5324%	10,900
216-0 Roads	64.00	2.6212%	53,664
221-0 Direct Assist/Med Indigent	0.00	0.0000%	-
225-0 Senior Center	29.09	1.1914%	24,392
228-0 Child Protective Services	225.94	9.2537%	189,451
266-0 Truckee Remediation District	7.50	0.3072%	6,289
270-1 Other Restricted Admin	0.00	0.0000%	-
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	5.87	0.2404%	4,922
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%	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

109-0 HUMAN RESOURCES

ALLOCATION OF COSTS:

Human Resources

	FTEs	%	Allocated Costs		
489-0 Capital Facilities Fund	0.00	0.0000%	\$ -		
494-0 Infrastructure Fund	0.00	0.0000%	-		
520 Golf Course	7.21	0.2953%	6,046		
560 Building and Safety Fund	13.00	0.5324%	10,900		
566-0 Water Resources	80.80	3.3093%	67,751		
568-0 So.Truckee Meadows GID	0.00	0.0000%	-		
618-0 Health Benefits	2.99	0.1225%	2,508		
619-0 Risk Management	0.00	0.0000%	-		
669-0 Equipment Services	23.20	0.9502%	19,453		
680-0 TMLPD Health Benefits	0.00	0.0000%	-		
682-0 TMLPD Worker's Comp	0.00	0.0000%	-		
685-0 SFPD Health Benefits	0.00	0.0000%	-		
711-0 TR Flood Investment	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%	-		
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:	2,068.98	84.7377%	1,734,837	-	-
Total Costs Allocated	2441.63	100.0000%	\$ 2,047,303	-	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2012
Fixed for the Fiscal Year ending June 30, 2014

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, 2012
 Fixed for the Fiscal Year ending June 30, 2014

113-0 TREASURER

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services				
	General Admin	Banking Services	Other Services	Direct Charge	
Department Expenditures					
Salaries	\$ 1,086,400	\$ -	\$ 38,612	\$ 1,022,482	\$ 25,305
Salary %	100.0000%	0.0000%	3.5541%	94.1166%	2.3293%
Benefits	451,942	-	17,296	421,989	12,657
	<u>1,538,341</u>	<u>-</u>	<u>55,908</u>	<u>1,444,471</u>	<u>37,962</u>
Services & Supplies	318,590	-	11,323	299,846	7,421
Professional Svcs	30,275	-	-	30,275	-
Banking Charges	117,044	-	117,044	-	-
Equipment	-	-	-	-	-
Misc	-	-	-	-	-
Departmental Expenditures Total	<u>2,004,250</u>	<u>-</u>	<u>184,275</u>	<u>1,774,592</u>	<u>45,383</u>
A-87 Adjustments:					
License and Permit Revenue	(11,288)	-	-	(11,288)	-
Add: Depreciation	221,337	-	7,867	213,470	-
Less: Other Gov't Fees	(67,199)	-	-	(67,199)	-
A-87 Allowable Costs	<u>2,147,100</u>	<u>-</u>	<u>192,142</u>	<u>1,909,575</u>	<u>45,383</u>
Allocated Costs:					
101-1 County Manager	3,866	-	137	3,639	90
101-6 Com Relations	4,066	-	145	3,826	95
101-8 Mgmt Svcs	7	-	-	7	-
101-9 Internal Audit	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-
103-3 Comptroller	4,582	-	163	4,312	107
103-5 Budget Div	2,893	-	103	2,723	67
103-6 Purchasing	2,584	-	92	2,432	60
106-1 DA Criminal	-	-	-	-	-
106700 DA Civil	30,760	-	1,093	28,951	716
108100 IT Admin	211,134	-	7,504	198,712	4,918
108301 Telecomm	519	-	18	489	12
108300-900 IT Software & Services	101,557	-	3,609	95,582	2,366
108500 IT Enterprise Infra	32,082	-	1,140	30,195	747
108800 IT Infrastructure Pres	3,245	-	115	3,054	76
109-0 Human Resources	17,609	-	626	16,573	410
113-0 Treasurer	-	-	-	-	-
160-1 Public Works Admin	-	-	-	-	-
161100 General Svcs Admin	23,207	-	825	21,841	541
Fund 162-1 Facility Mgmt (Adj)	52,408	-	1,863	49,324	1,221
199100 Energy Maintenance	12,726	-	452	11,978	296
162000 Facilities Preservation	1,081	-	38	1,018	25
188-0 Fund Transfers	222,034	-	7,891	208,971	5,172
Total A-87 Costs	<u>2,873,460</u>	<u>-</u>	<u>217,956</u>	<u>2,593,202</u>	<u>62,302</u>
Distribute General Administration					
Total Costs by Function	2,873,460	-	217,956	2,593,202	62,302
Unallowable Costs	(2,593,202)	-	-	(2,593,202)	-
Total Allocated Costs	<u>\$ 280,258</u>	<u>\$ -</u>	<u>\$ 217,956</u>	<u>\$ -</u>	<u>\$ 62,302</u>

Reconciliation to SAP 113-0 General Funds Only		
Central Service Cost Centers:		Total
Treasurer's Office	\$	2,004,250
		-
		-
Subtotal	\$	2,004,250
Non Central Service Cost Centers:		-
		-
Total		<u>2,004,250</u>

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

113-0 TREASURER

ALLOCATION OF COSTS:	Banking Services		Direct Charge		Total Allocated	
	FY 12 Accts Pay Trans	%	Allocated Costs			
Allocated Departments:						
101-1 County Manager	48	0.0416%	\$ 91	\$ -	\$ -	91
101-6 Com Relations	122	0.1059%	231	-	-	231
101-8 Mgmt Svcs	178	0.1544%	337	-	-	337
101-9 Internal Audit	3	0.0026%	6	-	-	6
103-1 Finance Admin	28	0.0243%	53	-	-	53
103-3 Comptroller	149	0.1293%	282	-	-	282
103-5 Budget Div	38	0.0330%	72	-	-	72
103-6 Purchasing	56	0.0486%	106	-	-	106
106-1 DA Criminal	1,501	1.3024%	2,839	-	-	2,839
106700 DA Civil	241	0.2091%	456	-	-	456
108100 IT Admin	1,264	1.0967%	2,390	-	-	2,390
108301 Telecomm	-	0.0000%	-	-	-	-
108300-900 IT Software & Services	-	0.0000%	-	-	-	-
108500 IT Enterprise Infra	-	0.0000%	-	-	-	-
108800 IT Infrastructure Pres	458	0.3974%	866	-	-	866
109-0 Human Resources	309	0.2681%	584	-	-	584
113-0 Treasurer	-	0.0000%	-	-	-	-
160-1 Public Works Admin	98	0.0850%	185	-	-	185
161100 General Svcs Admin	398	0.3453%	753	-	-	753
Fund 162-1 Facility Mgmt (Adj)	4,212	3.6546%	7,965	-	-	7,965
199100 Energy Maintenance	-	0.0000%	-	-	-	-
162000 Facilities Preservation	-	0.0000%	-	-	-	-
188-0 Fund Transfers	-	0.0000%	-	-	-	-
Subtotal, Allocated Departments	9,103	7.8983%	17,216	-	-	17,216
Operating Departments						
100-0 County Commission	31	0.0269%	\$ 59	\$ -	\$ -	59
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	-	-
101-5 Emer Mgmt Administration	653	0.5666%	1,235	-	-	1,235
102-0 Assessor	434	0.3766%	821	-	-	821
103-9 Merit Award Program	-	0.0000%	-	-	-	-
104-0 Clerk	242	0.2100%	458	-	-	458
106-2 CARES/SART	600	0.5206%	1,135	-	-	1,135
106-3 Family Support Enf	424	0.3679%	802	-	-	802
106-5 DA Grants	113	0.0980%	214	-	-	214
106710 DA CPS Integration	-	0.0000%	-	-	-	-
106-9 Drug Forfeitures	72	0.0625%	136	-	-	136
108700 GIS	-	0.0000%	-	-	-	-
108-7 GIS Base Mapping	-	0.0000%	-	-	-	-
111-0 Recorder	348	0.3019%	658	-	-	658
112-0 Elections	1,557	1.3509%	2,944	-	-	2,944
116-0 Community Development	332	0.2881%	628	-	-	628
120-1 District Courts Admin	432	0.3748%	817	-	-	817
120-2 Courts Gen Jurisdiction	2,854	2.4763%	5,397	-	-	5,397
120-3 Family Court	1,079	0.9362%	2,041	-	-	2,041
120-4 Pre-Trial	72	0.0625%	136	-	-	136
120-5 Specialty Courts Division	282	0.2447%	533	-	-	533
123-0 Law Library	395	0.3427%	747	-	-	747
124-0 Public Defender	612	0.5310%	1,157	-	-	1,157
125-1 Incline Justice Court	120	0.1041%	227	-	-	227
125-3 Reno Justice Court	789	0.6846%	1,492	-	-	1,492
125-4 Sparks Justice Court	179	0.1553%	338	-	-	338
125-7 Wadsworth Justice Court	43	0.0373%	81	-	-	81
126-0 Incline Constable	273	0.2369%	516	-	-	516
127-0 Juvenile Services	3,019	2.6195%	5,709	-	-	5,709
128-0 Alternative Public Defender	206	0.1787%	389	-	-	389
129-0 Conflict Counsel	1,659	1.4394%	3,137	-	-	3,137
130-0 Library	1,163	1.0091%	2,199	-	-	2,199

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

113-0 TREASURER

ALLOCATION OF COSTS:

Banking Services

	FY 12 Accts Pay		Allocated Costs	Direct Charge	Total Allocated
	Trans	%			
140-1 Parks Administration	150	0.1301%	\$ 284	\$ -	\$ 284
140-2 Parks Planning & Develop	23	0.0200%	44	-	44
140-3 Parks Recreation	-	0.0000%	-	-	-
140-4 Parks Operations	2,620	2.2733%	4,955	-	4,955
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	-
150-0 Sheriff	13,052	11.3247%	24,681	-	24,681
153-0 Medical Examiner	1,040	0.9024%	1,967	-	1,967
154-0 Alternative Sentencing	170	0.1475%	321	-	321
157100 Public Guardian	139	0.1206%	263	-	263
159100 Public Administrator	111	0.0963%	210	-	210
160200 Public Works Projects	26	0.0226%	49	-	49
163100 County Engineer	140	0.1215%	265	-	265
179100 Social Services Admin	2,189	1.8993%	4,140	-	4,140
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	84	0.0729%	159	-	159
180-0 Intergovernmental	30	0.0260%	57	-	57
181-00 Community Support	43	0.0373%	81	-	81
182-0 Accrued Benefits	80	0.0694%	151	-	151
183-0 Administrative Enforcement	28	0.0243%	53	-	53
184-0 Regional Water Planning	-	0.0000%	-	-	-
187-0 Fire Suppression	343	0.2976%	649	-	649
189-0 Contingency	-	0.0000%	-	-	-
199-0 Undesig Rev - Excluding Energy	3,225	2.7982%	6,099	-	6,099
202-0 Public Health Administration	4,683	4.0632%	8,856	-	8,856
203-0 Stabilization Fund	-	0.0000%	-	-	-
204-0 Library Expansion	1,525	1.3232%	2,884	-	2,884
205-0 Animal Services	1,262	1.0950%	2,387	-	2,387
208-0 Enhanced 911	378	0.3280%	715	-	715
209-0 Regional Safety Training Center	386	0.3349%	730	-	730
210-0 Regional Communication Center	844	0.7323%	1,596	-	1,596
211-0 Truckee River Flood Mgmt	963	0.8356%	1,821	-	1,821
216-0 Roads	1,188	1.0308%	2,247	-	2,247
221-0 Direct Assist/Med Indigent	937	0.8130%	1,772	-	1,772
225-0 Senior Center	1,429	1.2399%	2,702	-	2,702
228-0 Child Protective Services	27,227	23.6236%	51,489	-	51,489
266-0 Truckee Remediation District	373	0.3236%	705	-	705
270-1 Other Restricted Funds	-	0.0000%	-	-	-
270-2 Other Restricted Funds-Baseball	2	0.0017%	4	-	4
270-3 Other Restricted Funds-Coop Ext	12	0.0104%	23	-	23
270-6 Other Restricted Funds - May	351	0.3045%	664	-	664
270-7 Other Rest Funds-Admin Assess	860	0.7462%	1,626	-	1,626
280-0 TMFPD General Fund	526	0.4564%	995	-	995
281-0 SFPD General Fund	1,483	1.2867%	2,804	-	2,804
283-0 SFPD Emergency Fund	39	0.0338%	74	-	74
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-	-
286-0 TMFPD Emergency Fund	59	0.0512%	112	-	112
287-0 TMFPD Stabilization	-	0.0000%	-	-	-
288-0 TMFPD Pre-Fund Retiree Hlth	2	0.0017%	4	-	4
295-0 Prefunded Ret Health Ben	-	0.0000%	-	-	-
301-0 Debt Service	24	0.0208%	45	-	45
340-0 SAD Debt Service	111	0.0963%	210	-	210
386-0 TMFPD Debt Service	-	0.0000%	-	-	-
402-0 Public Works Construction Fund	1,298	1.1262%	2,455	-	2,455
404-0 Parks Construction Fund	425	0.3688%	804	-	804
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	-
480-0 TMFPD Const	216	0.1874%	408	-	408

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

113-0 TREASURER

ALLOCATION OF COSTS:

Banking Services

	FY 12 Accts Pay		Allocated Costs	Direct Charge	Total Allocated
	Trans	%			
489-0 Capital Facilities Fund	45	0.0390%	\$ 85	\$ -	\$ 85
494-0 Infrastructure Fund	130	0.1128%	246	-	246
520 Golf Course	651	0.5648%	1,231	-	1,231
560 Building and Safety Fund	212	0.1839%	401	-	401
566-0 Water Resources	5,014	4.3504%	9,482	62,302	71,784
568-0 So.Truckee Meadows GID	54	0.0469%	102	-	102
618-0 Health Benefits	1,749	1.5175%	3,307	-	3,307
619-0 Risk Management	606	0.5258%	1,146	-	1,146
669-0 Equipment Services	7,600	6.5942%	14,372	-	14,372
680-0 TMFPD Health Benefits	-	0.0000%	-	-	-
682-0 TMFPD Worker's Comp	4	0.0035%	8	-	8
685-0 SFPD Health Benefits	-	0.0000%	-	-	-
711-0 TR Flood Investment	-	0.0000%	-	-	-
712-0 Nevada Works	-	0.0000%	-	-	-
713-0 RTC	136	0.1180%	257	-	257
714-0 WC School Dist Debt	16	0.0139%	30	-	30
715-0 Library Investment	957	0.8303%	1,810	-	1,810
716-0 TWRQSA Joint Venture	7	0.0061%	13	-	13
721-0 Public Guard Trust	-	0.0000%	-	-	-
722-0 Social Service Trust	159	0.1380%	301	-	301
730-0 Fish and Game	11	0.0095%	21	-	21
732-0 Range Improvement District	6	0.0052%	11	-	11
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	16	0.0139%	30	-	30
750-0 OPEB Trust Fund	41	0.0356%	78	-	78
752-0 Agency Tax Settlement	367	0.3184%	694	-	694
753-0 Deferred Com Division	18	0.0156%	34	-	34
754-0 Tahoe Regional Planning	32	0.0278%	61	-	61
756-0 Tank Farm	-	0.0000%	-	-	-
766-0 Western Reg Wtr Comm	100	0.0868%	189	-	189
990055 May Building Trust	-	0.0000%	-	-	-
990221 Verdi Tv Admin	121	0.1050%	229	-	229
992010 Senior Services Fund	-	0.0000%	-	-	-
994000 TRPA Permits	19	0.0165%	36	-	36
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:	106,150	92.1017%	200,740	62,302	263,042
Total Costs Allocated	115,253	100.0000%	\$ 217,956	\$ 62,302	\$ 280,258

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2012
Fixed for the Fiscal Year ending June 30, 2014

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 2012 salaries in each. Property Management Costs are allocated based upon approved lease costs for the year. Some Direct Leases were paid out of Cost Center 199000. These costs are directly allocated to the benefiting Departments based upon the actual amount paid not reported.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

160-1 PUBLIC WORKS ADMINISTRATION

COSTS TO BE ALLOCATED
 Item of Cost

Item of Cost	Total, all Services				
	General Admin	160100 Public Works Adm	160102 Property Management	199000 Lease Costs	Direct
Department Expenditures					
Salaries	\$ 460,710	\$ -	\$ 379,861	\$ 80,849	\$ -
Salary %	100.0000%	0.0000%	82.4512%	17.5488%	0.0000%
Benefits	164,592	-	134,045	30,547	-
	<u>625,302</u>	<u>-</u>	<u>513,906</u>	<u>111,396</u>	<u>-</u>
Services & Supplies	77,796	-	37,927	39,869	-
Professional Svcs	-	-	-	-	-
Equipment	-	-	-	-	-
Pay - Other Agency	-	-	-	-	-
Departmental Expenditures Total	<u>703,098</u>	<u>-</u>	<u>551,833</u>	<u>151,265</u>	<u>-</u>
A-87 Adjustments:					
Less: Revenue & Charges for Svcs	(194,963)	-	(2,488)	(192,476)	-
Less: Statistical Order for TMFPD	(14,624)	-	(14,624)	-	-
Less: Statistical Order for SFFPD	(10,269)	-	(10,269)	-	-
Direct Lease Costs pd from 199000	474,908	-	-	-	474,908
Staff Cost Transfer to 163-1	(155,855)	-	(155,855)	-	-
Add Depreciation, Equipment	-	-	-	-	-
A-87 Allowable Costs	<u>802,294</u>	<u>-</u>	<u>368,596</u>	<u>(41,211)</u>	<u>474,908</u>
Allocated Costs:					
101-1 County Manager	1,639	-	1,351	288	-
101-6 Com Relations	1,724	-	1,421	303	-
101-8 Mgmt Svcs	3	-	2	1	-
101-9 Internal Audit	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-
103-3 Comptroller	5,146	-	4,243	903	-
103-5 Budget Div	5,012	-	4,132	880	-
103-6 Purchasing	387	-	319	68	-
106-1 DA Criminal	-	-	-	-	-
106700 DA Civil	141,817	-	116,930	24,887	-
108100 IT Admin	-	-	-	-	-
108301 Telecomm	43	-	35	8	-
108300-900 IT Software & Services	335,909	-	335,909	-	-
108500 IT Enterprise Infra	114,944	-	114,944	-	-
108800 IT Infrastructure Pres	10,732	-	10,732	-	-
109-0 Human Resources	8,930	-	7,363	1,567	-
113-0 Treasurer	185	-	153	32	-
160-1 Public Works Admin	-	-	-	-	-
161100 General Svcs Admin	4,022	-	3,316	706	-
Fund 162-1 Facility Mgmt (Adj)	80,834	-	66,649	14,185	-
199100 Energy Maintenance	356,958	-	294,316	62,642	-
162000 Facilities Preservation	1,277	-	1,053	224	-
188-0 Fund Transfers	460,734	-	460,734	-	-
Total A-87 Costs	<u>2,332,589</u>	<u>-</u>	<u>1,792,198</u>	<u>65,483</u>	<u>474,908</u>
Distribute General Administration	-	-	-	-	-
Total Costs by Function	<u>2,332,589</u>	<u>-</u>	<u>1,792,198</u>	<u>65,483</u>	<u>474,908</u>
Total Allocated Costs	<u>\$ 2,332,589</u>	<u>- \$</u>	<u>1,792,198</u>	<u>\$ 65,483</u>	<u>\$ 474,908</u>

Reconciliation to SAP 160-1 General Funds Only		
Central Service Cost Centers:		Total
Public Wks Admin	\$	703,098
		-
Subtotal	\$	703,098
Non Central Service Cost Centers:		-
Total		<u>703,098</u>

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

160-1 PUBLIC WORKS ADMINISTRATION

ALLOCATION OF COSTS:

	160100 Public Works Adm			Property Mgmt Costs			Direct Lease Costs			Total Allocated
	Publ Wks Salary	%	Allocated Costs	FY 12 Total Leases	%	Allocated Costs	FY 12 Lease Cost	%	Allocated Costs	
	\$		\$			\$			\$	
Allocated Departments:										
101-1 County Manager	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
101-6 Com Relations	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
101-8 Mgmt Svcs	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
103-1 Finance Admin	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
103-3 Comptroller	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
103-5 Budget Div	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
103-6 Purchasing	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
106-1 DA Criminal	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
106700 DA Civil	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
108100 IT Admin	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
108301 Telecomm	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
108300-900 IT Software & Services	-	0.0000%	-	-	0.0000%	-	-	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	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
113-0 Treasurer	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
160-1 Public Works Admin	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
161100 General Svcs Admin	253,717	5.5660%	99,754	-	0.0000%	-	-	0.0000%	-	99,754
Fund 162-1 Facility Mgmt (Adj)	1,799,677	39.4812%	707,581	3,600	0.3930%	257	-	0.0000%	-	707,838
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	2,053,394	45.0472%	807,335	3,600	0.3930%	257	-	0.0000%	-	807,592
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	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
102-0 Assessor	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
104-0 Clerk	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
106-3 Family Support Enf	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-	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	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
112-0 Elections	-	0.0000%	-	89,477	9.7678%	6,396	89,477	18.9112%	89,811	96,207
116-0 Community Development	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
120-1 District Courts Admin	-	0.0000%	-	-	0.0000%	-	-	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	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
124-0 Public Defender	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
125-1 Incline Justice Court	-	0.0000%	-	84,806	9.2579%	6,062	84,806	17.9240%	85,123	91,185
125-3 Reno Justice Court	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
125-4 Sparks Justice Court	-	0.0000%	-	216,567	23.6415%	15,481	216,567	45.7719%	217,373	232,854
125-7 Wadsworth Justice Court	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
127-0 Juvenile Services	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
128-0 Alternative Public Defender	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
130-0 Library	-	0.0000%	-	274,110	29.9233%	19,596	49,200	10.3986%	49,384	68,980

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

160-1 PUBLIC WORKS ADMINISTRATION

ALLOCATION OF COSTS:

	160100 Public Works Adm			Property Mgmt Costs			Direct Lease Costs			Total Allocated
	Publ Wks Salary									
	\$	%	Allocated Costs	FY 12 Total Leases	%	Allocated Costs	FY 12 Lease Cost	%	Allocated Costs	
140-1 Parks Administration	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	-
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
140-4 Parks Operations	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
150-0 Sheriff	-	0.0000%	-	19,431	2.1212%	1,389	19,431	4.1068%	19,504	20,893
153-0 Medical Examiner	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
154-0 Alternative Sentencing	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
157100 Public Guardian	-	0.0000%	-	13,662	1.4914%	977	13,662	2.8875%	13,713	14,690
159100 Public Administrator	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
160200 Public Works Projects	292,003	6.4060%	114,808	-	0.0000%	-	-	0.0000%	-	114,808
163100 County Engineer	1,019,960	22.3759%	401,020	-	0.0000%	-	-	0.0000%	-	401,020
179100 Social Services Admin	-	0.0000%	-	-	0.0000%	-	-	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%	-	-	0.0000%	-	-	0.0000%	-	-
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	-	0.0000%	-	112,195	12.2478%	8,020	-	0.0000%	-	8,020
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
205-0 Animal Services	-	0.0000%	-	-	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	-	0.0000%	-	102,194	11.1561%	7,305	-	0.0000%	-	7,305
216-0 Roads	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
225-0 Senior Center	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
228-0 Child Protective Services	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
266-0 Truckee Remediation District	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
270-1 Other Restricted Admin	-	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	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
270-6 Other Restricted Funds - May	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
280-0 TMFPD General Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
281-0 SFPD General Funds	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
283-0 SFPD Emergency Funds	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
286-0 TMFPD Emergency Funds	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
287-0 TMFPD Stabilization	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
288-0 TMFPD 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 TMFPD 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 TMFPD Const	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

160-1 PUBLIC WORKS ADMINISTRATION

ALLOCATION OF COSTS:

	160100 Public Works Adm			Property Mgmt Costs			Direct Lease Costs			Total Allocated
	Publ Wks Salary									
	\$	%	Allocated Costs	FY 12 Total Leases	%	Allocated Costs	FY 12 Lease Cost	%	Allocated Costs	Total Allocated
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	-
494-0 Infrastructure Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
520 Golf Course	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
560 Building and Safety Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
566-0 Water Resources	-	0.0000%	-	-	0.0000%	-	-	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	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
669-0 Equipment Services	1,192,948	26.1709%	469,035	-	0.0000%	-	-	0.0000%	-	469,035
680-0 TMFPD Health Benefits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
682-0 TMFPD Worker's Comp	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
685-0 SFPD Health Benefits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
711-0 TR Flood Investment	-	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 Court Trust Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
739-0 Sheriff Trust and 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%	-	-
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	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
Total Allocations to Operating Depts:	2,504,911	54.9528%	984,863	912,442	99.6070%	65,226	473,143	100.0000%	474,908	1,524,997
Total Costs Allocated	\$ 4,558,305	100.0000%	\$ 1,792,198	\$ 916,042	100.0000%	\$ 65,483	\$ 473,143	100.0000%	\$ 474,908	\$ 2,332,589

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2012
Fixed for the Fiscal Year ending June 30, 2014

161-0 GENERAL SERVICES ADMINISTRATION

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

Reprographics costs from Cost Center 162600 and Mail Room costs are the only costs included in the General Services Administration Fund in 2012. The Division provides copying, reprographic services for all Departments of the County. Costs are distributed base upon actual use statistics for FY2012 . Additional revenue costs for printing/reprographics are netted out against general reprographic expenses. Inter-Office Mail costs were direct charged to the receiving agencies in 2012.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

161-0 GENERAL SERVICES ADMINISTRATION

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services			
	Reprograph	Inter-Office Mail	Gen Svcs	
Department Expenditures				
Salaries	\$ 253,717	\$ 253,717	\$ -	\$ -
Salary %	100.0000%	100.0000%	0.0000%	0.0000%
Benefits	124,913	124,913	-	-
	<u>378,630</u>	<u>378,630</u>	-	-
Services & Supplies	117,032	116,987	-	45
Office Supplies Cr. For Printing	-	-	-	-
Postage	-	-	-	-
Other Services-Courier Express	-	-	-	-
Equipment	-	-	-	-
Departmental Expenditures Total	<u>495,662</u>	<u>495,617</u>	-	<u>45</u>
A-87 Adjustments:				
Revenue for reimbursements	(16,800)	(16,800)	-	-
Add Depreciation, Equipment	18,740	18,740	-	-
A-87 Allowable Costs	<u>497,602</u>	<u>497,557</u>	-	<u>45</u>
Allocated Costs:				
101-1 County Manager	903	903	-	-
101-6 Com Relations	949	949	-	-
101-8 Mgmt Svcs	2	2	-	-
101-9 Internal Audit	-	-	-	-
103-1 Finance Admin	-	-	-	-
103-3 Comptroller	2,456	2,456	-	-
103-5 Budget Div	812	812	-	-
103-6 Purchasing	1,182	1,182	-	-
106-1 DA Criminal	-	-	-	-
106700 DA Civil	-	-	-	-
108100 IT Admin	1,697	1,697	-	-
108301 Telecomm	130	130	-	-
108300-900 IT Software & Services	-	-	-	-
108500 IT Enterprise Infra	-	-	-	-
108800 IT Infrastructure Pres	-	-	-	-
109-0 Human Resources	5,030	5,030	-	-
113-0 Treasurer	753	753	-	-
160-1 Public Works Admin	99,754	99,754	-	-
161100 General Svcs Admin	-	-	-	-
Fund 162-1 Facility Mgmt (Adj)	34,121	34,121	-	-
199100 Energy Maintenance	7,955	7,955	-	-
162000 Facilities Preservation	676	676	-	-
188-0 Fund Transfers	22,195	22,195	-	-
Total A-87 Costs	<u>676,217</u>	<u>676,172</u>	-	<u>45</u>
Distribute General Administration	-	45	-	(45)
Total Costs by Function	<u>676,217</u>	<u>676,217</u>	-	-
Unallowable	-	-	-	-
Total Allocated Costs	<u>\$ 676,217</u>	<u>\$ 676,217</u>	<u>\$ -</u>	<u>\$ -</u>

Reconciliation to SAP 161-0 General Funds Only		
Central Service Cost Centers:		Total
General Svcs Admin	\$	495,662
		-
Subtotal	\$	495,662
Non Central Service Cost Centers:		-
Total		<u>495,662</u>

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

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	\$ 264	0.2346%	\$ 1,586	5	1.4085%	\$ -	\$ 1,586
101-6 Com Relations	402	0.3568%	2,413	-	0.0000%	-	2,413
101-8 Mgmt Svcs	2,033	1.8048%	12,204	-	0.0000%	-	12,204
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-	-
103-1 Finance Admin	55	0.0491%	332	-	0.0000%	-	332
103-3 Comptroller	1,230	1.0920%	7,384	10	2.8169%	-	7,384
103-5 Budget Div	-	0.0000%	-	-	0.0000%	-	-
103-6 Purchasing	4	0.0032%	22	5	1.4085%	-	22
106-1 DA Criminal	1,624	1.4417%	9,749	10	2.8169%	-	9,749
106700 DA Civil	-	0.0000%	-	5	1.4085%	-	-
108100 IT Admin	33	0.0294%	199	5	1.4085%	-	199
108301 Telecomm	-	0.0000%	-	-	0.0000%	-	-
108300-900 IT Software & Services	-	0.0000%	-	7.5	2.1127%	-	-
108500 IT Enterprise Infra	-	0.0000%	-	5	1.4085%	-	-
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-
109-0 Human Resources	2,524	2.2403%	15,149	5	1.4085%	-	15,149
113-0 Treasurer	3,866	3.4319%	23,207	5	1.4085%	-	23,207
160-1 Public Works Admin	670	0.5948%	4,022	-	0.0000%	-	4,022
161100 General Svcs Admin	-	0.0000%	-	-	0.0000%	-	-
Fund 162-1 Facility Mgmt (Adj)	54	0.0477%	323	15	4.2254%	-	323
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	12,760	11.3263%	76,590	77.5	21.8314%	-	76,590
Operating Departments							
100-0 County Commission	\$ 286	0.2536%	\$ 1,715	-	0.0000%	\$ -	\$ 1,715
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-
101-5 Emer Mgmt Administration	1,493	1.3249%	8,959	5	1.4085%	-	8,959
102-0 Assessor	11,004	9.7678%	66,051	5	1.4085%	-	66,051
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-	-
104-0 Clerk	683	0.6065%	4,101	5	1.4085%	-	4,101
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-
106-3 Family Support Enf	4,838	4.2939%	29,036	5	1.4085%	-	29,036
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	767	0.6812%	4,606	5	1.4085%	-	4,606
112-0 Elections	17,107	15.1845%	102,680	5	1.4085%	-	102,680
116-0 Community Development	2,642	2.3453%	15,859	5	1.4085%	-	15,859
120-1 District Courts Admin	2,275	2.0195%	13,658	80	22.5335%	-	13,658
120-2 Courts Gen Jurisdiction	-	0.0000%	-	-	0.0000%	-	-
120-3 Family Court	-	0.0000%	-	15	4.2254%	-	-
120-4 Pre-Trial	-	0.0000%	-	-	0.0000%	-	-
120-5 Specialty Courts Division	-	0.0000%	-	-	0.0000%	-	-
123-0 Law Library	11	0.0098%	66	5	1.4085%	-	66
124-0 Public Defender	996	0.8842%	5,979	5	1.4085%	-	5,979
125-1 Incline Justice Court	75	0.0668%	452	-	0.0000%	-	452
125-3 Reno Justice Court	1,284	1.1401%	7,710	5	1.4085%	-	7,710
125-4 Sparks Justice Court	279	0.2476%	1,674	5	1.4085%	-	1,674
125-7 Wadsworth Justice Court	66	0.0590%	399	-	0.0000%	-	399
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-	-
127-0 Juvenile Services	1,579	1.4013%	9,476	15	4.2254%	-	9,476
128-0 Alternative Public Defender	384	0.3412%	2,307	5	1.4085%	-	2,307
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-
130-0 Library	817	0.7253%	4,905	5	1.4085%	-	4,905

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

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	\$ 2,434	2.1607%	\$ 14,611	10	2.8169%	\$ -	\$ 14,611
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-	-
140-4 Parks Operations	-	0.0000%	-	-	0.0000%	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-
150-0 Sheriff	16,214	14.3922%	97,322	5	1.4085%	-	97,322
153-0 Medical Examiner	405	0.3591%	2,428	5	1.4085%	-	2,428
154-0 Alternative Sentencing	140	0.1246%	843	5	1.4085%	-	843
157100 Public Guardian	228	0.2024%	1,369	5	1.4085%	-	1,369
159100 Public Administrator	189	0.1678%	1,135	5	1.4085%	-	1,135
160200 Public Works Projects	-	0.0000%	-	-	0.0000%	-	-
163100 County Engineer	-	0.0000%	-	-	0.0000%	-	-
179100 Social Services Admin	10,523	9.3404%	63,161	5	1.4085%	-	63,161
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	13,934	12.3686%	83,639	10	2.8169%	-	83,639
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	-
205-0 Animal Services	3,169	2.8129%	19,021	5	1.4085%	-	19,021
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-	-
209-0 Regional Safety Training Center	8	0.0068%	46	-	0.0000%	-	46
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-	-
211-0 Truckee River Flood Mgmt	22	0.0196%	133	2.5	0.7042%	-	133
216-0 Roads	39	0.0349%	236	10	2.8169%	-	236
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	0.0000%	-	-
225-0 Senior Center	2,748	2.4393%	16,495	5	1.4085%	-	16,495
228-0 Child Protective Services	-	0.0000%	-	-	0.0000%	-	-
266-0 Truckee Remediation District	-	0.0000%	-	-	0.0000%	-	-
270-1 Other Restricted Admin	-	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	399	0.3545%	2,397	-	0.0000%	-	2,397
281-0 SFPD General Funds	172	0.1525%	1,031	-	0.0000%	-	1,031
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, 2012
 Fixed for the Fiscal Year ending June 30, 2014

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	397	0.3520%	2,380	5	1.4085%	-	2,380
566-0 Water Resources	2,109	1.8723%	12,661	5	1.4085%	-	12,661
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	-	-
619-0 Risk Management	133	0.1176%	795	5	1.4085%	-	795
669-0 Equipment Services	48	0.0430%	291	10	2.8169%	-	291
680-0 TMFPD Health Benefits	-	0.0000%	-	-	0.0000%	-	-
682-0 TMFPD Worker's Comp	-	0.0000%	-	-	0.0000%	-	-
685-0 SFPD Health Benefits	-	0.0000%	-	-	0.0000%	-	-
711-0 TR Flood Investment	-	0.0000%	-	-	0.0000%	-	-
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-	-
713-0 RTC	-	0.0000%	-	5	1.4085%	-	-
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%	-	-
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:	99,900	88.6737%	599,627	277.5	78.1686%	-	599,627
Total Costs Allocated	\$ 112,660	100.0000%	\$ 676,217	355	100.0000%	\$ -	\$ 676,217

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2012
Fixed for the Fiscal Year ending June 30, 2014

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 Center 199-0, Undesignated, Cost Center 199100 in FY 2012. 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.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

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	2,300	-	-	2,300	-
Utilities	3,355,774	-	-	3,355,774	-
Departmental Expenditures Total	3,358,074	-	-	3,358,074	-
A-87 Adjustments:					
Miscellaneous Revenue	(63,416)	-	-	(63,416)	-
Transfer from 1613000 - Old Energy acct	-	-	-	-	-
Less:	-	-	-	-	-
A-87 Allowable Costs	3,294,658	-	-	3,294,658	-
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	4,748	-	-	4,748	-
103-6 Purchasing	46	-	-	46	-
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	3,299,452	-	-	3,299,452	-
Distribute General Administration	-	-	-	-	-
Total Costs by Function	3,299,452	-	-	3,299,452	-
Total Allocated Costs	\$ 3,299,452	\$ -	\$ 3,299,452	\$ -	\$ -

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

199100 ENERGY

ALLOCATION OF COSTS:

	Energy Costs		
	FY12 Utility Costs	%	Allocated Costs
Allocated Departments:			
101-1 County Manager	24,024	0.7103%	\$ 23,436
101-6 Com Relations	2,173	0.0643%	2,122
101-8 Mgmt Svcs	-	0.0000%	-
101-9 Internal Audit	-	0.0000%	-
103-1 Finance Admin	6,944	0.2053%	6,774
103-3 Comptroller	8,670	0.2564%	8,460
103-5 Budget Div	-	0.0000%	-
103-6 Purchasing	3,175	0.0939%	3,098
106-1 DA Criminal	-	0.0000%	-
106700 DA Civil	-	0.0000%	-
108100 IT Admin	23,192	0.6857%	22,624
108301 Telecomm	-	0.0000%	-
108300-900 IT Software & Services	106,153	3.1387%	103,560
108500 IT Enterprise Infra	-	0.0000%	-
108800 IT Infrastructure Pres	-	0.0000%	-
109-0 Human Resources	13,532	0.4001%	13,201
113-0 Treasurer	13,044	0.3857%	12,726
160-1 Public Works Admin	365,896	10.8187%	356,958
161100 General Svcs Admin	8,154	0.2411%	7,955
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	574,957	17.0002%	560,914
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	42,510	1.2569%	41,471
103-9 Merit Award Program	-	0.0000%	-
104-0 Clerk	2,110	0.0624%	2,059
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	16,887	0.4993%	16,474
112-0 Elections	25,558	0.7557%	24,934
116-0 Community Development	15,573	0.4605%	15,194
120-1 District Courts Admin	282,556	8.3545%	275,653
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	27,525	0.8138%	26,851
125-1 Incline Justice Court	2,548	0.0753%	2,484
125-3 Reno Justice Court	15,693	0.4640%	15,309
125-4 Sparks Justice Court	5,257	0.1554%	5,127
125-7 Wadsworth Justice Court	269	0.0079%	261
126-0 Incline Constable	-	0.0000%	-
127-0 Juvenile Services	198,225	5.8610%	193,381
128-0 Alternative Public Defender	7,934	0.2346%	7,741
129-0 Conflict Counsel	-	0.0000%	-
130-0 Library	209,814	6.2037%	204,688

County of Washoe, Nevada
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 Fixed for the Fiscal Year ending June 30, 2014

199100 ENERGY

ALLOCATION OF COSTS:	Energy Costs		
	FY12 Utility Costs	%	Allocated Costs
140-1 Parks Administration	\$ 655,373	19.3778%	\$ 639,361
140-2 Parks Planning & Develop	-	0.0000%	-
140-3 Parks Recreation	-	0.0000%	-
140-4 Parks Operations	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	982,436	29.0483%	958,433
153-0 Medical Examiner	26,567	0.7855%	25,917
154-0 Alternative Sentencing	-	0.0000%	-
157100 Public Guardian	8,332	0.2464%	8,130
159100 Public Administrator	9,402	0.2780%	9,172
160200 Public Works Projects	-	0.0000%	-
163100 County Engineer	-	0.0000%	-
179100 Social Services Admin	2,350	0.0695%	2,293
179120 County Child Welfare	-	0.0000%	-
179200 General Assistance	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-
179300 Medical Assit Indigent	13,275	0.3925%	12,950
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	90,010	2.6614%	87,812
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%	-
216-0 Roads	-	0.0000%	-
221-0 Direct Assist/Med Indigent	-	0.0000%	-
225-0 Senior Center	3,794	0.1122%	3,702
228-0 Child Protective Services	145,097	4.2902%	141,553
266-0 Truckee Remediation District	-	0.0000%	-
270-1 Other Restricted Admin	-	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	452	0.0134%	442
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, 2012
 Fixed for the Fiscal Year ending June 30, 2014

199100 ENERGY

ALLOCATION OF COSTS:

	Energy Costs		
	FY12 Utility 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	10,083	0.2981%	9,836
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%	-
680-0 TMLPD Healt Benefits	-	0.0000%	-
682-0 TMLPD Worker's Comp	-	0.0000%	-
685-0 SFPD Health Benefits	-	0.0000%	-
711-0 TR Flood Investment	-	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%	-
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	7,491	0.2215%	7,310
Total Allocations to Operating Depts:	2,807,121	82.9998%	2,738,538
Total Costs Allocated	\$ 3,382,078	100.0000%	\$ 3,299,452

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2012
Fixed for the Fiscal Year ending June 30, 2014

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 and the "Facility Dude" Report. 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 or Facility Dude direct cost by user and building during FY 2012. 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 2012.

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 Attorney's 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 2012. 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 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, \$400,000 for the Liberty Center. These costs are transferred to the Debt Service, Fund 301-0, 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 \$400,000 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 \$400,000 to avoid duplication of costs for Social Services.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

162-1 FACILITY MANAGEMENT
 Less: Facility Infrastructure 162000

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	161500 Facility Mgmt Admin	Social Svcs Reimbursement	161600 161900	161800	161700 Custodial	Mills Lane JC 161521	Reg Emerg Ops/Flood Mgmt/ Emerg Ops	Admin Center
Department Expenditures									
Salaries	\$ 1,799,677	\$ 13,724	\$ -	\$ 1,586,670	\$ 199,283	\$ -	\$ -	\$ -	
Salary %	100.0001%	0.7626%	0.0000%	88.1642%	11.0733%	0.0000%	0.0000%		
Benefits	772,916	6,351	-	672,559	94,006	-	-	-	
Services & Supplies	2,572,593	20,075	-	2,259,229	293,289	-	-	-	
Professional Svcs	2,034,318	20,376	-	877,547	1,136,395	-	-	-	
Repair & Maint	254,182	-	-	-	-	254,182	-	-	
Reg Emergency Ops Center	-	-	-	-	-	-	-	-	
Capital Equipment	22,762	22,762	-	-	-	-	-	-	
Departmental Expenditures Total	\$ 4,883,855	\$ 63,212	\$ -	\$ 3,136,776	\$ 1,429,684	\$ 254,182	\$ -	\$ -	
A-87 Adjustments:									
Less Other Financing/Revenues	(11,006)	(11,006)	-	-	-	-	-	-	
Reimbursements	(6,198)	(5,361)	-	(837)	-	-	-	-	
Unallowable Capital Outlay	-	-	-	-	-	-	-	-	
Reimbursement - Soc Services-See Note	(400,000)	-	(400,000)	-	-	-	-	-	
Grant Reimbursement	-	-	-	-	-	-	-	-	
Less: Payment for Equip Replacement	-	-	-	-	-	-	-	-	
Add Depreciation	1,130,339	-	-	8,071	-	681,632	-	-	440,635
A-87 Allowable Costs	\$ 5,596,990	\$ 46,846	\$ (400,000)	\$ 3,144,010	\$ 1,429,684	\$ 935,814	\$ -	\$ -	440,635
Allocated Costs:									
101-1 County Manager	6,403	49	-	5,645	709	-	-	-	
101-6 Com Relations	6,735	51	-	5,938	746	-	-	-	
101-8 Mgmt Svcs	12	-	-	11	1	-	-	-	
101-9 Internal Audit	-	-	-	-	-	-	-	-	
103-1 Finance Admin	-	-	-	-	-	-	-	-	
103-3 Comptroller	24,312	185	-	21,434	2,693	-	-	-	
103-5 Budget Div	7,493	57	-	6,606	830	-	-	-	
103-6 Purchasing	11,654	89	-	10,275	1,290	-	-	-	
106-1 DA Criminal	-	-	-	-	-	-	-	-	
106700 DA Civil	-	-	-	-	-	-	-	-	
108100 IT Admin	-	-	-	-	-	-	-	-	
108301 Telecomm	1,469	11	-	1,295	163	-	-	-	
108300-900 IT Software & Services	-	-	-	-	-	-	-	-	
108500 IT Enterprise Infra	-	-	-	-	-	-	-	-	
108800 IT Infrastructure Pres	-	-	-	-	-	-	-	-	
109-0 Human Resources	25,993	198	-	22,917	2,878	-	-	-	
113-0 Treasurer	7,965	61	-	7,022	882	-	-	-	
160-1 Public Works Admin	707,838	5,398	-	624,060	78,380	-	-	-	
161100 General Svcs Admin	323	2	-	-	321	-	-	-	
Fund 162-1 Facility Mgmt (Adj)	-	-	-	-	-	-	-	-	
199100 Energy Maintenance	-	-	-	-	-	-	-	-	
162000 Facilities Preservation	-	-	-	-	-	-	-	-	
188-0 Fund Transfers	194,290	1,482	-	171,294	21,514	-	-	-	
Total A-87 Costs	6,591,477	54,429	(400,000)	4,020,507	1,540,091	935,814	-	-	440,635
Total Costs by Function	6,591,477	54,429	(400,000)	4,020,507	1,540,091	935,814	-	-	440,635
Distribute General Administrative Costs	(0)	(54,429)	-	48,355	6,073	-	-	-	
Allocable Costs	6,591,477	-	(400,000)	4,068,863	1,546,165	935,814	-	-	440,635
Unallowable Costs	-	-	-	-	-	-	-	-	
Total Allocated Costs	\$ 6,591,477	-	(400,000)	\$ 4,068,863	\$ 1,546,165	\$ 935,814	\$ -	\$ -	440,635

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

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	\$ 7,973	0.5227%	\$ 21,268	\$ 15,756	1.5502%	\$ 23,969	11,794	6.4902%	\$ 28,598
101-6 Com Relations	592	0.0388%	1,579	1,425	0.1402%	2,168	1,394	0.7671%	3,380
101-8 Mgmt Svcs	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
103-1 Finance Admin	1,940	0.1272%	5,176	4,554	0.4481%	6,928	3,409	1.8760%	8,266
103-3 Comptroller	4,828	0.3165%	12,878	5,686	0.5594%	8,649	5,562	3.0608%	13,487
103-5 Budget Div	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
103-6 Purchasing	1,030	0.0675%	2,746	2,083	0.2049%	3,168	2,037	1.1210%	4,940
106-1 DA Criminal	16,610	1.0888%	44,302	19,078	1.8771%	29,023	-	0.0000%	-
106700 DA Civil	-	0.0000%	-	2,395	0.2356%	3,643	-	0.0000%	-
108100 IT Admin	21,802	1.4291%	58,148	15,210	1.4965%	23,138	14,589	8.0283%	35,376
108301 Telecomm	2,449	0.1605%	6,531	-	0.0000%	-	-	0.0000%	-
108300-900 IT Software & Services	8,335	0.5464%	22,232	10,982	1.0805%	16,706	-	0.0000%	-
108500 IT Enterprise Infra	29	0.0019%	77	-	0.0000%	-	-	0.0000%	-
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
109-0 Human Resources	53,079	3.4794%	141,572	8,875	0.8732%	13,501	6,643	3.6556%	16,108
113-0 Treasurer	7,162	0.4695%	19,103	8,555	0.8417%	13,014	8,368	4.6049%	20,291
160-1 Public Works Admin	17,672	1.1584%	47,134	10,101	0.9938%	15,366	7,561	4.1608%	18,334
161100 General Svcs Admin	4,987	0.3269%	13,301	5,348	0.5262%	8,136	5,231	2.8786%	12,684
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-	-	0.0000%	-	-	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	148,488	9.7336%	396,047	110,048	10.8274%	167,409	66,588	36.64330%	161,464
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	11,546	0.7568%	30,793	-	0.0000%	-	-	0.0000%	-
102-0 Assessor	21,594	1.4155%	57,595	27,880	2.7431%	42,413	27,270	15.0067%	66,125
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
104-0 Clerk	1,645	0.1078%	4,386	3,733	0.3673%	5,679	-	0.0000%	-
106-2 CARES/SART	1,665	0.1092%	4,443	3,095	0.3045%	4,708	-	0.0000%	-
106-3 Family Support Enf	-	0.0000%	-	5,066	0.4984%	7,706	-	0.0000%	-
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-	1,180	0.1161%	1,795	-	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	4,654	0.3051%	12,414	11,075	1.0897%	16,849	8,290	4.5620%	20,102
112-0 Elections	5,100	0.3343%	13,602	11,965	1.1772%	18,201	8,956	4.9285%	21,717
116-0 Community Development	4,393	0.2879%	11,714	10,213	1.0049%	15,537	7,645	4.2070%	18,538
120-1 District Courts Admin	114,420	7.5002%	305,173	90,489	8.9032%	137,658	-	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	141	0.0092%	374	9,740	0.9583%	14,817	-	0.0000%	-
124-0 Public Defender	7,814	0.5122%	20,841	16,967	1.6694%	25,812	-	0.0000%	-
125-1 Incline Justice Court	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
125-3 Reno Justice Court	11,963	0.7842%	31,908	25,737	2.5322%	39,152	-	0.0000%	-
125-4 Sparks Justice Court	5,300	0.3474%	14,135	12,878	1.2671%	19,591	-	0.0000%	-
125-7 Wadsworth Justice Court	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
127-0 Juvenile Services	72,200	4.7327%	192,567	57,774	5.6844%	87,890	-	0.0000%	-
128-0 Alternative Public Defender	2,109	0.1382%	5,623	4,890	0.4812%	7,440	-	0.0000%	-
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
130-0 Library	168,634	11.0540%	449,772	246,963	24.2986%	375,696	-	0.0000%	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

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	\$ 39,464	2.5869%	\$ 105,257	\$ 5,360	0.5274%	\$ 8,154	-	0.0000%	\$ -
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
140-4 Parks Operations	64,984	4.2597%	173,321	3,610	0.3552%	5,492	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
150-0 Sheriff	417,277	27.3526%	1,112,940	113,270	11.1446%	172,314	-	0.0000%	-
153-0 Medical Examiner	20,796	1.3632%	55,467	9,075	0.8929%	13,806	-	0.0000%	-
154-0 Alternative Sentencing	406	0.0266%	1,082	892	0.0878%	1,358	-	0.0000%	-
157100 Public Guardian	1,326	0.0869%	3,536	6,952	0.6840%	10,576	-	0.0000%	-
159100 Public Administrator	6,415	0.4205%	17,110	15,689	1.5436%	23,867	-	0.0000%	-
160200 Public Works Projects	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
163100 County Engineer	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
179100 Social Services Admin	45,436	2.9784%	121,187	1,449	0.1425%	2,203	-	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	3,618	0.2372%	9,651	8,706	0.8566%	13,244	8,516	4.6864%	20,650
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	52,533	3.4436%	140,115	55,337	5.4446%	84,182	44,409	24.4383%	107,684
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
205-0 Animal Services	26,814	1.7577%	71,518	-	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	443	0.0290%	1,180	-	0.0000%	-	-	0.0000%	-
216-0 Roads	14,982	0.9821%	39,960	15,298	1.5052%	23,273	-	0.0000%	-
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
225-0 Senior Center	50,393	3.3033%	134,407	38,668	3.8045%	58,824	-	0.0000%	-
228-0 Child Protective Services	33,064	2.1673%	88,184	73,013	7.1837%	111,072	-	0.0000%	-
266-0 Truckee Remediation District	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
270-1 Other Restricted Admin	-	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	271	0.0177%	720	-	0.0000%	-	-	0.0000%	-
270-6 Other Restricted Funds - May	7,333	0.4807%	19,559	-	0.0000%	-	-	0.0000%	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
280-0 TMFPD General Fund	48,081	3.1517%	128,238	-	0.0000%	-	-	0.0000%	-
281-0 SFPD General Fund	2,850	0.1868%	7,601	296	0.0291%	450	290	0.1596%	703
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 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	-	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 TMFPD 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 TMFPD Const	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-

County of Washoe, Nevada
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 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

162-1 FACILITY MANAGEMENT

ALLOCATION OF COSTS:

	Facility Maint			Custodial/ Security			Admin Center		
	\$ Maint Workorder	%	Allocated Costs	Contracts	%	Allocated Costs	Usable Sft.	%	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	31,744	2.0808%	84,665	-	0.0000%	-	-	0.0000%	-
560 Building and Safety Fund	3,292	0.2158%	8,781	6,613	0.6507%	10,061	4,950	2.7240%	12,003
566-0 Water Resources	29,202	1.9142%	77,886	3,597	0.3539%	5,472	-	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	76	0.0049%	199	-	0.0000%	-	-	0.0000%	-
669-0 Equipment Services	34,248	2.2449%	91,342	-	0.0000%	-	-	0.0000%	-
680-0 TMRPD Health Benefits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
682-0 TMRPD Worker's Comp	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
685-0 SFPD Health Benefits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
711-0 TR Flood Investment	-	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%	-
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	8,836	0.5792%	23,570	8,851	0.8707%	13,464	4,805	2.6442%	11,649
Total Allocations to Operating Depts:	1,377,058	90.2664%	3,672,816	906,320	89.1726%	1,378,756	115,131	63.3567%	279,171
Total Costs Allocated	\$ 1,525,546	100.0000%	\$ 4,068,863	1,016,368	100.0000%	\$ 1,546,165	181,719	100.0000%	\$ 440,635

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

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%	395,688
106700 DA Civil	7,070	5.5166%	51,625
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%	447,313
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%	109,189
106-5 DA Grants	-	0.0000%	-
106710 DA CPS Integration	3,482	2.7171%	25,427
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%	315,421
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%	-

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 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

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%	-
140-3 Parks Recreation	-	0.0000%	-
140-4 Parks Operations	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	2,634	2.0551%	19,232
153-0 Medical Examiner	-	0.0000%	-
154-0 Alternative Sentencing	2,634	2.0551%	19,232
157100 Public Guardian	-	0.0000%	-
159100 Public Administrator	-	0.0000%	-
160200 Public Works Projects	-	0.0000%	-
163100 County Engineer	-	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%	-
216-0 Roads	-	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%	-
270-1 Other Restricted Admin	-	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, 2012
 Fixed for the Fiscal Year ending June 30, 2014

162-1 FACILITY MANAGEMENT

ALLOCATION OF COSTS, cont'd:

	<u>Mills Lane Complex</u>		
	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%	-
680-0 TMFPD Health Benefits	-	0.0000%	-
682-0 TMFPD Worker's Comp	-	0.0000%	-
685-0 SFPD Health Benefits	-	0.0000%	-
711-0 TR Flood Investment	-	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%	-
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:	66,900	52.2006%	488,501
Total Costs Allocated	128,160	100.0000%	\$ 935,814

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

162-1 FACILITY MANAGEMENT

	Mills Lane		Adjustment -Soc			Total Allocated
	Complex	Facility Maint	Custodial/ Security	Admin Center	Svcs	
Allocated Departments:	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs		
101-1 County Manager	\$ -	\$ 21,268	\$ 23,969	\$ 28,598	\$ -	\$ 73,835
101-6 Com Relations	-	1,579	2,168	3,380	-	7,127
101-8 Mgmt Svcs	-	-	-	-	-	-
101-9 Internal Audit	-	-	-	-	-	-
103-1 Finance Admin	-	5,176	6,928	8,266	-	20,370
103-3 Comptroller	-	12,878	8,649	13,487	-	35,014
103-5 Budget Div	-	-	-	-	-	-
103-6 Purchasing	-	2,746	3,168	4,940	-	10,854
106-1 DA Criminal	395,688	44,302	29,023	-	-	469,013
106700 DA Civil	51,625	-	3,643	-	-	55,268
108100 IT Admin	-	58,148	23,138	35,376	-	116,662
108301 Telecomm	-	6,531	-	-	-	6,531
108300-900 IT Software & Services	-	22,232	16,706	-	-	38,938
108500 IT Enterprise Infra	-	77	-	-	-	77
108800 IT Infrastructure Pres	-	-	-	-	-	-
109-0 Human Resources	-	141,572	13,501	16,108	-	171,181
113-0 Treasurer	-	19,103	13,014	20,291	-	52,408
160-1 Public Works Admin	-	47,134	15,366	18,334	-	80,834
161100 General Svcs Admin	-	13,301	8,136	12,684	-	34,121
Fund 162-1 Facility Mgmt (Adj)	-	-	-	-	-	-
199100 Energy Maintenance	-	-	-	-	-	-
162000 Facilities Preservation	-	-	-	-	-	-
188-0 Fund Transfers	-	-	-	-	-	-
	447,313	396,047	167,409	161,464	-	1,172,233
100-0 County Commission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101-3 Grants Division - Co Mgr.	-	-	-	-	-	-
101-5 Emer Mgmt Administration	-	30,793	-	-	-	30,793
102-0 Assessor	-	57,595	42,413	66,125	-	166,133
103-9 Merit Award Program	-	-	-	-	-	-
104-0 Clerk	-	4,386	5,679	-	-	10,065
106-2 CARES/SART	-	4,443	4,708	-	-	9,151
106-3 Family Support Enf	109,189	-	7,706	-	-	116,895
106-5 DA Grants	-	-	-	-	-	-
106710 DA CPS Integration	25,427	-	1,795	-	-	27,222
106-9 Drug Forfeitures	-	-	-	-	-	-
108700 GIS	-	-	-	-	-	-
108-7 GIS Base Mapping	-	-	-	-	-	-
111-0 Recorder	-	12,414	16,849	20,102	-	49,365
112-0 Elections	-	13,602	18,201	21,717	-	53,520
116-0 Community Development	-	11,714	15,537	18,538	-	45,789
120-1 District Courts Admin	-	305,173	137,658	-	-	442,831
120-2 Courts Gen Jurisdiction	-	-	-	-	-	-
120-3 Family Court	-	-	-	-	-	-
120-4 Pre-Trial	-	-	-	-	-	-
120-5 Specialty Courts Division	-	-	-	-	-	-
123-0 Law Library	-	374	14,817	-	-	15,191
124-0 Public Defender	-	20,841	25,812	-	-	46,653
125-1 Incline Justice Court	-	-	-	-	-	-
125-3 Reno Justice Court	315,421	31,908	39,152	-	-	386,481
125-4 Sparks Justice Court	-	14,135	19,591	-	-	33,726
125-7 Wadsworth Justice Court	-	-	-	-	-	-
126-0 Incline Constable	-	-	-	-	-	-
127-0 Juvenile Services	-	192,567	87,890	-	-	280,457
128-0 Alternative Public Defender	-	5,623	7,440	-	-	13,063
129-0 Conflict Counsel	-	-	-	-	-	-
130-0 Library	-	449,772	375,696	-	-	825,468

County of Washoe, Nevada
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 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

162-1 FACILITY MANAGEMENT

	Mills Lane		Adjustment -Soc			Total Allocated
	Complex	Facility Maint	Custodial/ Security	Admin Center	Svcs	
	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs		
140-1 Parks Administration	\$ -	\$ 105,257	\$ 8,154	\$ -	\$ -	\$ 113,411
140-2 Parks Planning & Develop	-	-	-	-	-	-
140-3 Parks Recreation	-	-	-	-	-	-
140-4 Parks Operations	-	173,321	5,492	-	-	178,813
140-9 Parks Infrastructure Preserv	-	-	-	-	-	-
150-0 Sheriff	19,232	1,112,940	172,314	-	-	1,304,486
153-0 Medical Examiner	-	55,467	13,806	-	-	69,273
154-0 Alternative Sentencing	19,232	1,082	1,358	-	-	21,672
157100 Public Guardian	-	3,536	10,576	-	-	14,112
159100 Public Administrator	-	17,110	23,867	-	-	40,977
160200 Public Works Projects	-	-	-	-	-	-
163100 County Engineer	-	-	-	-	-	-
179100 Social Services Admin	-	121,187	2,203	-	(400,000)	(276,610)
179120 County Child Welfare	-	-	-	-	-	-
179200 General Assistance	-	-	-	-	-	-
179250 Adult Comm Assis Center	-	-	-	-	-	-
179300 Medical Assit Indigent	-	9,651	13,244	20,650	-	43,545
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	-	140,115	84,182	107,684	-	331,981
203-0 Stabilization Fund	-	-	-	-	-	-
204-0 Library Expansion	-	-	-	-	-	-
205-0 Animal Services	-	71,518	-	-	-	71,518
208-0 Enhanced 911	-	-	-	-	-	-
209-0 Regional Safety Training Center	-	-	-	-	-	-
210-0 Regional Communication Center	-	-	-	-	-	-
211-0 Truckee River Flood Mgmt	-	1,180	-	-	-	1,180
216-0 Roads	-	39,960	23,273	-	-	63,233
221-0 Direct Assist/Med Indigent	-	-	-	-	-	-
225-0 Senior Center	-	134,407	58,824	-	-	193,231
228-0 Child Protective Services	-	88,184	111,072	-	-	199,256
266-0 Truckee Remediation District	-	-	-	-	-	-
270-1 Other Restricted Admin	-	-	-	-	-	-
270-2 Other Restricted Funds-Baseball	-	-	-	-	-	-
270-3 Other Restricted Funds-Coop Ext	-	720	-	-	-	720
270-6 Other Restricted Funds - May	-	19,559	-	-	-	19,559
270-7 Other Rest Funds-Admin Assess	-	-	-	-	-	-
280-0 TMFPD General Fund	-	128,238	-	-	-	128,238
281-0 SFPD General Fund	-	7,601	450	703	-	8,754
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, 2012
 Fixed for the Fiscal Year ending June 30, 2014

162-1 FACILITY MANAGEMENT

	Mills Lane		Adjustment -Soc			Total Allocated
	Complex	Facility Maint	Custodial/ Security	Admin Center	Svcs	
	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs		
489-0 Capital Facilities Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
494-0 Infrastructure Fund	-	-	-	-	-	-
520 Golf Course	-	84,665	-	-	-	84,665
560 Building and Safety Fund	-	8,781	10,061	12,003	-	30,845
566-0 Water Resources	-	77,886	5,472	-	-	83,358
568-0 So.Truckee Meadows GID	-	-	-	-	-	-
618-0 Health Benefits	-	-	-	-	-	-
619-0 Risk Management	-	199	-	-	-	199
669-0 Equipment Services	-	91,342	-	-	-	91,342
680-0 TMFPD Health Benefits	-	-	-	-	-	-
682-0 TMFPD Worker's Comp	-	-	-	-	-	-
685-0 SFPD Health Benefits	-	-	-	-	-	-
711-0 TR Flood Investment	-	-	-	-	-	-
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	-	-	-	-	-	-
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	-	23,570	13,464	11,649	-	48,683
Total Allocations to Operating Depts:	488,501	3,672,816	1,378,756	279,171	(400,000)	5,419,244
Total Costs Allocated	\$ 935,814	\$ 4,068,863	\$ 1,546,165	\$ 440,635	\$ (400,000)	\$ 6,591,477

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2012
Fixed for the Fiscal Year ending June 30, 2014

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 is expensed as a non-capitalized cost. Facility Management tracks and identifies the specific building or Department that improvements were completed on. Any costs not specifically identified were place into the "Other" operating category.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

162000 FACILITIES INFRASTRUCTURE

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services		Capital Outlay	Building Repairs		
Department Expenditures						
Salaries	\$	-	\$	-	\$	-
Salary %		488385569.00000%		0.0000%		100.0000%
Benefits		612		-		612
		612		612		-
Services & Supplies		385,068		385,068		-
Professional Svcs		3,890		3,890		-
Equipment		-		-		-
Capital Outlay		14,365	14,365	-		-
Building /Road/Repairs (non-capital)		-	-	-		-
Departmental Expenditures Total		403,935	14,365	389,570		-
A-87 Adjustments:						
Non-Allowable Capital		(14,365)	(14,365)			
Add Depreciation, Equipment		-				
A-87 Allowable Costs		389,570	-	389,570		-
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		389,570	-	389,570		-
Unallowable Costs		-		-		-
Total Costs by Function		389,570	-	389,570		-
Total Allocated Costs	\$	389,570	\$	-	\$	389,570

Reconciliation to SAP 162-0 General Funds Only	
Central Service Cost Centers:	Total
Fac Mgmt	4,883,855
Fac Preservation	403,935
Subtotal	\$ 5,287,790
Non Central Service Cost Centers:	-
Total	5,287,790

County of Washoe, Nevada
 County Wide Cost Allocation Plan
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 Fixed for the Fiscal Year ending June 30, 2014

162000 FACILITIES INFRASTRUCTURE

ALLOCATION OF COSTS:

	Building Repairs		
	Direct Costs	%	Allocated Costs
Allocated Departments:			
101-1 County Manager	\$ 2,069	0.5113%	\$ 1,992
101-6 Com Relations	187	0.0462%	180
101-8 Mgmt Svcs	-	0.0000%	-
101-9 Internal Audit	-	0.0000%	-
103-1 Finance Admin	598	0.1478%	576
103-3 Comptroller	747	0.1846%	719
103-5 Budget Div	-	0.0000%	-
103-6 Purchasing	273	0.0675%	263
106-1 DA Criminal	-	0.0000%	-
106700 DA Civil	-	0.0000%	-
108100 IT Admin	1,997	0.4935%	1,923
108301 Telecomm	-	0.0000%	-
108300-900 IT Software & Services	7,890	1.9498%	7,596
108500 IT Enterprise Infra	-	0.0000%	-
108800 IT Infrastructure Pres	-	0.0000%	-
109-0 Human Resources	1,165	0.2879%	1,122
113-0 Treasurer	1,123	0.2775%	1,081
160-1 Public Works Admin	1,326	0.3277%	1,277
161100 General Svcs Admin	702	0.1735%	676
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	18,077	4.4673%	17,405
Operating Departments			
100-0 County Commission	\$ -	0.0000%	\$ -
101-3 Grants Division - Co Mgr.	-	0.0000%	-
101-5 Emer Mgmt Administration	3,074	0.7597%	2,960
102-0 Assessor	3,660	0.9045%	3,524
103-9 Merit Award Program	-	0.0000%	-
104-0 Clerk	12,598	3.1132%	12,128
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	1,454	0.3593%	1,400
112-0 Elections	1,571	0.3882%	1,512
116-0 Community Development	1,341	0.3314%	1,291
120-1 District Courts Admin	65,725	16.2424%	63,276
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	137	0.0339%	132
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	1,860	0.4597%	1,791
128-0 Alternative Public Defender	40	0.0098%	38
129-0 Conflict Counsel	-	0.0000%	-
130-0 Library	46,350	11.4544%	44,623

County of Washoe, Nevada
 County Wide Cost Allocation Plan
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 Fixed for the Fiscal Year ending June 30, 2014

162000 FACILITIES INFRASTRUCTURE

ALLOCATION OF COSTS:	Building Repairs		
	Direct	%	Allocated Costs
140-1 Parks Administration	\$ 36,896	9.1181%	\$ 35,521
140-2 Parks Planning & Develop	-	0.0000%	-
140-3 Parks Recreation	-	0.0000%	-
140-4 Parks Operations	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	118,342	29.2457%	113,932
153-0 Medical Examiner	2,820	0.6969%	2,715
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%	-
179100 Social Services Admin	453	0.1119%	436
179120 County Child Welfare	-	0.0000%	-
179200 General Assistance	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-
179300 Medical Assit Indigent	1,143	0.2825%	1,101
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	7,731	1.9106%	7,443
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%	-
216-0 Roads	-	0.0000%	-
221-0 Direct Assist/Med Indigent	-	0.0000%	-
225-0 Senior Center	10,818	2.6734%	10,415
228-0 Child Protective Services	18,391	4.5448%	17,705
266-0 Truckee Remediation District	-	0.0000%	-
270-1 Other Restricted Admin	-	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	39	0.0096%	37
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, 2012
 Fixed for the Fiscal Year ending June 30, 2014

162000 FACILITIES INFRASTRUCTURE

ALLOCATION OF COSTS:

	Building Repairs		
	Direct	%	Allocated Costs
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -
494-0 Infrastructure Fund	-	0.0000%	-
520 Golf Course	2,900	0.7167%	2,792
560 Building and Safety Fund	868	0.2145%	836
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%	-
680-0 TMFPD Health Benefits	-	0.0000%	-
682-0 TMFPD Worker's Comp	-	0.0000%	-
685-0 SFPD Health Benefits	-	0.0000%	-
711-0 TR Flood Investment	-	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%	-
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	48,361	11.9515%	46,557
Total Allocations to Operating Depts:	386,572	95.5327%	372,165
Total Costs Allocated	\$ 404,649	100.0000%	\$ 389,570

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2012
Fixed for the Fiscal Year ending June 30, 2014

188-0 - 182020 FUND TRANSFERS & OPEB

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

Washoe County accounts for its retiree health insurance obligation through the Other Post Employment Benefit (OPEB) Trust fund. The Trust was created to fund and account for the costs of retiree healthcare benefits pursuant to Nevada Revised Statutes (NRS) 287.017. The Trust is funded by a transfer from the General Fund in Fund Center 182-0, Cost Center 182020. The amount of annual contribution to the Trust is called the Annual Required Contribution (ARC) and is based upon an actuarial valuation of post employment benefit liability. Monies in the Trust are transferred annually to the Health Benefits Fund to cover the cost of retirees' medical/dental/vision insurance claims cost. The FY2012 transfer is allocated to Departments based upon the number of retirees and current employees per Department.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2012
 Fixed for the Fiscal Year ending June 30, 2014

188-0 - 182020 FUND TRANSFERS & OPEB

COSTS TO BE ALLOCATED
 Item of Cost

Item of Cost	Total, all Services		Allocable Fund Transfers		OPEB Health Fund	
	Other Transfers	188-0	182020	188-0	182020	
Department Expenditures						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salary %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Benefits	-	-	-	-	-	-
Health Dept	7,250,850	7,250,850	-	-	-	-
Senior Services	228,860	228,860	-	-	-	-
CPS	625,634	625,634	-	-	-	-
Health Benefit Fund	-	-	-	-	-	-
Retiree Health Fund	-	-	-	-	-	-
Debt Service	4,671,511	4,671,511	-	-	-	-
To Parks Construction	46,830	46,830	-	-	-	-
To Public Wks Construction	3,000,000	3,000,000	-	-	-	-
To Building & Safety	-	-	-	-	-	-
Transfer to Intra-Fund	20,400,000	-	-	-	20,400,000	-
Departmental Expenditures Total	36,223,684	15,823,684	-	-	20,400,000	-
A-87 Adjustments:						
Unallowable - Use of Equip Svcs Reserve	-	-	-	-	-	-
Adjust -Other Restricted	-	-	-	-	-	-
Add Depreciation, Equipment	-	-	-	-	-	-
A-87 Allowable Costs	36,223,684	15,823,684	-	-	20,400,000	-
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	36,223,684	15,823,684	-	-	20,400,000	-
Unallowable - Other Transfers	(15,823,684)	(15,823,684)	-	-	-	-
Total Costs by Function	20,400,000	-	-	-	20,400,000	-
Total Allocated Costs	\$ 20,400,000	\$ -	\$ -	\$ -	\$ 20,400,000	\$ -

Reconciliation to SAP 188-0 & 182020 General Funds Only			
Central Service Cost Centers:			Total
188-0	Fund Transfers	\$	15,823,684
182020	OPEB Fund Payment		20,400,000
Subtotal			\$ 36,223,684
Non Central Service Cost Centers:			-
Total			36,223,684

County of Washoe, Nevada
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 Fixed for the Fiscal Year ending June 30, 2014

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	\$ 557,414	0.3353%	\$ -	27	0.7347%	\$ 149,879	\$ 149,879
101-6 Com Relations	271,025	0.1630%	-	-	0.0000%	-	-
101-8 Mgmt Svcs	506,419	0.3046%	-	-	0.0000%	-	-
101-9 Internal Audit	73,953	0.0445%	-	-	0.0000%	-	-
103-1 Finance Admin	135,889	0.0817%	-	41	1.1156%	227,582	227,582
103-3 Comptroller	1,183,645	0.7120%	-	-	0.0000%	-	-
103-5 Budget Div	329,898	0.1985%	-	-	0.0000%	-	-
103-6 Purchasing	281,713	0.1695%	-	12	0.3265%	66,606	66,606
106-1 DA Criminal	7,706,119	4.6357%	-	228	6.2041%	1,265,636	1,265,636
106700 DA Civil	2,335,256	1.4048%	-	-	0.0000%	-	-
108100 IT Admin	290,689	0.1749%	-	118	3.2109%	655,024	655,024
108301 Telecomm	158,088	0.0951%	-	-	0.0000%	-	-
108300-900 IT Software & Services	2,963,982	1.7830%	-	-	0.0000%	-	-
108500 IT Enterprise Infra	1,321,422	0.7949%	-	-	0.0000%	-	-
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-
109-0 Human Resources	943,671	0.5677%	-	20	0.5442%	111,017	111,017
113-0 Treasurer	1,086,400	0.6535%	-	40	1.0884%	222,034	222,034
160-1 Public Works Admin	460,710	0.2771%	-	83	2.2585%	460,734	460,734
161100 General Svcs Admin	253,717	0.1526%	-	4	0.1088%	22,195	22,195
Fund 162-1 Facility Mgmt (Adj)	1,799,677	1.0826%	-	35	0.9524%	194,290	194,290
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	22,659,687	13.6310%	-	608	16.5441%	3,374,997	3,374,997
Operating Departments							
100-0 County Commission	\$ 311,044	0.1871%	\$ -	5	0.1361%	\$ 27,764	\$ 27,764
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-
101-5 Emer Mgmt Administration	160,937	0.0968%	-	3	0.0816%	16,646	16,646
102-0 Assessor	3,739,875	2.2498%	-	132	3.5918%	732,727	732,727
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-	-
104-0 Clerk	797,139	0.4795%	-	33	0.8980%	183,192	183,192
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-
106-3 Family Support Enf	2,181,273	1.3122%	-	-	0.0000%	-	-
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-
106-9 Drug Forfeitures	52,443	0.0315%	-	-	0.0000%	-	-
108700 GIS	674,862	0.4060%	-	-	0.0000%	-	-
108-7 GIS Base Mapping	78,349	0.0471%	-	-	0.0000%	-	-
111-0 Recorder	1,178,939	0.7092%	-	31	0.8435%	172,074	172,074
112-0 Elections	350,054	0.2106%	-	10	0.2721%	55,508	55,508
116-0 Community Development	1,230,189	0.7400%	-	26	0.7075%	144,330	144,330
120-1 District Courts Admin	801,375	0.4821%	-	206	5.6054%	1,143,502	1,143,502
120-2 Courts Gen Jurisdiction	3,722,393	2.2392%	-	-	0.0000%	-	-
120-3 Family Court	2,978,281	1.7916%	-	-	0.0000%	-	-
120-4 Pre-Trial	921,062	0.5541%	-	-	0.0000%	-	-
120-5 Specialty Courts Division	438,405	0.2637%	-	-	0.0000%	-	-
123-0 Law Library	166,831	0.1004%	-	2	0.0544%	11,098	11,098
124-0 Public Defender	4,688,315	2.8203%	-	67	1.8231%	371,912	371,912
125-1 Incline Justice Court	303,893	0.1828%	-	4	0.1088%	22,195	22,195
125-3 Reno Justice Court	2,948,767	1.7739%	-	64	1.7415%	355,266	355,266
125-4 Sparks Justice Court	1,355,069	0.8152%	-	30	0.8163%	166,525	166,525
125-7 Wadsworth Justice Court	155,417	0.0935%	-	2	0.0544%	11,098	11,098
126-0 Incline Constable	101,428	0.0610%	-	2	0.0544%	11,098	11,098
127-0 Juvenile Services	7,374,052	4.4359%	-	168	4.5714%	932,566	932,566
128-0 Alternative Public Defender	1,197,193	0.7202%	-	15	0.4082%	83,273	83,273
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-
130-0 Library	5,258,951	3.1636%	-	166	4.5170%	921,468	921,468

County of Washoe, Nevada
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 Fixed for the Fiscal Year ending June 30, 2014

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	\$ 427,352	0.2571%	\$ -	89	2.4218%	\$ 494,047	\$ 494,047
140-2 Parks Planning & Develop	185,952	0.1119%	-	-	0.0000%	-	-
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-	-
140-4 Parks Operations	1,990,862	1.1976%	-	-	0.0000%	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-
150-0 Sheriff	47,848,948	28.7838%	-	929	25.2793%	5,156,977	5,156,977
153-0 Medical Examiner	1,101,319	0.6625%	-	19	0.5170%	105,468	105,468
154-0 Alternative Sentencing	399,452	0.2403%	-	6	0.1633%	33,313	33,313
157100 Public Guardian	944,210	0.5680%	-	16	0.4354%	88,822	88,822
159100 Public Administrator	613,158	0.3689%	-	12	0.3265%	66,606	66,606
160200 Public Works Projects	292,003	0.1757%	-	-	0.0000%	-	-
163100 County Engineer	1,019,960	0.6136%	-	20	0.5442%	111,017	111,017
179100 Social Services Admin	214,740	0.1292%	-	67	1.8231%	371,912	371,912
179120 County Child Welfare	281,352	0.1693%	-	-	0.0000%	-	-
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-
179300 Medical Assit Indigent	1,665,859	1.0021%	-	26	0.7075%	144,330	144,330
179-2 Homeless Shelter	10,909	0.0066%	-	-	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	7,086	0.0043%	-	-	0.0000%	-	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-
202-0 Public Health Administration	9,861,088	5.9320%	-	223	6.0680%	1,237,872	1,237,872
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-
204-0 Library Expansion	1,036,987	0.6238%	-	17	0.4626%	94,370	94,370
205-0 Animal Services	1,753,666	1.0549%	-	37	1.0068%	205,387	205,387
208-0 Enhanced 911	24,466	0.0147%	-	-	0.0000%	-	-
209-0 Regional Safety Training Center	207,940	0.1251%	-	-	0.0000%	-	-
210-0 Regional Communication Center	311,672	0.1875%	-	-	0.0000%	-	-
211-0 Truckee River Flood Mgmt	842,276	0.5067%	-	10	0.2721%	55,508	55,508
216-0 Roads	2,982,270	1.7940%	-	107	2.9116%	593,966	593,966
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	0.0000%	-	-
225-0 Senior Center	1,627,198	0.9789%	-	37	1.0068%	205,387	205,387
228-0 Child Protective Services	12,363,006	7.4371%	-	198	5.3878%	1,099,111	1,099,111
266-0 Truckee Remediation District	485,257	0.2919%	-	4	0.1088%	22,195	22,195
270-1 Other Restricted Admin	-	0.0000%	-	-	0.0000%	-	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	2	0.0544%	11,098	11,098
270-6 Other Restricted Funds - May	205,568	0.1237%	-	1	0.0272%	5,549	5,549
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	0.0000%	-	-
280-0 TMFPD General Fund	1,075,743	0.6471%	-	-	0.0000%	-	-
281-0 SFPD General Fund	2,766,031	1.6639%	-	-	0.0000%	-	-
283-0 SFPD Emergency Fund	161,425	0.0971%	-	-	0.0000%	-	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-	0.0000%	-	-
286-0 TMFPD Emergency Fund	6,943	0.0042%	-	-	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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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	275,060	0.1655%	-	4	0.1088%	22,195	22,195
560 Building and Safety Fund	840,927	0.5059%	-	31	0.8435%	172,074	172,074
566-0 Water Resources	4,346,401	2.6146%	-	87	2.3673%	482,929	482,929
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-
618-0 Health Benefits	234,064	0.1408%	-	3	0.0816%	16,646	16,646
619-0 Risk Management	216,737	0.1304%	-	8	0.2177%	44,411	44,411
669-0 Equipment Services	1,192,948	0.7176%	-	26	0.7075%	144,330	144,330
680-0 TMFPD Health Benefits	-	0.0000%	-	-	0.0000%	-	-
682-0 TMFPD Worker's Comp	-	0.0000%	-	-	0.0000%	-	-
685-0 SFPD Health Benefits	-	0.0000%	-	-	0.0000%	-	-
711-0 TR Flood Investment	-	0.0000%	-	-	0.0000%	-	-
712-0 Nevada Works	587,501	0.3534%	-	-	0.0000%	-	-
713-0 RTC	-	0.0000%	-	88	2.3946%	488,498	488,498
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%	-	-
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%	-	34	0.9252%	188,743	188,743
Total Allocations to Operating Depts:	143,574,870	86.3690%	-	3,067	83.4559%	17,025,003	17,025,003
Total Costs Allocated	166,234,557	100.0000%	\$ -	3,675	100.0000%	\$ 20,400,000	\$ 20,400,000

Note: Nevada Works staff do not access the Retiree Health Fund benefits. Therefore the allocation for their 8 current staff is placed within the "Other" line item.

"Other" include Verdi Justice Court - 1; Washoe Legal Svcs - 14; Nevada Legal Svcs - 11 and Nevada Works 8