February 23, 2015

COUNTY FISCAL LETTER (CFL) NO. 14/15-44
$\begin{array}{ll}\text { TO: } & \text { COUNTY WELFARE DIRECTORS } \\ & \text { COUNTY WELFARE FISCAL OFFICERS }\end{array}$

SUBJECT: MAINTENANCE OF EFFORT REQUIREMENT FOR THE IN-HOME SUPPORTIVE SERVICES PROGRAM

REFERENCE: SENATE BILL (SB) 1036 (CHAPTER 45, STATUTES OF 2012)
SB 94 (CHAPTER 37, STATUTES OF 2013) ASSEMBLY BILL (AB) 1471 (CHAPTER 439, STATUTES OF 2012)

CFL NO. 12/13-28, DATED JANUARY 24, 2013
CFL NO. 13/14-48, DATED MAY 13, 2014

This letter provides counties with the following: 1) description of the calculation for the county-specific In-Home Supportive Services (IHSS) program Maintenance of Effort (MOE) adjustments for locally negotiated wage and Health Benefit (HB) changes, 2) final county IHSS MOE amount for Fiscal Year (FY) 2012-13 and FY 2013-14 and 3) preliminary county IHSS MOE amounts for FY 2014-15.

## County-Specific IHSS MOE Adjustment Methodology

In accordance with Welfare and Institutions Code section 12306.15, subdivision (d), the methodology for the computation of the county-specific adjustments to counties' IHSS MOE levels for locally negotiated wages and HB increases was developed in consultation between the Department of Finance and the California State Association of Counties. Adjustments to a county's IHSS MOE for locally negotiated wage and HB increases are based on the county's actual FY 2011-12 paid hours as recorded in the Case Management Information and Payrolling System II and the county's FY 2011-12 share of cost. These adjustments are calculated as follows:

1. The hourly rate increase (either for wages or HBs or a combination of the two) is multiplied by the number of FY 2011-12 federally eligible hours, and that product is

CFL No. 14/15-44
Page Two
multiplied by the county-specific share of non-federal costs for federally eligible hours.
2. The hourly rate increase (either for wages or HBs or a combination of the two) is multiplied by the number of FY 2011-12 residual (non-federally eligible) hours, and that product is multiplied by the county-specific share of the non-federal costs for the non-federally eligible hours.
3. If a locally negotiated wage or HB increase does not take effect in the first month of the FY, the county's IHSS MOE adjustment for the first FY that the rate increase is in effect will be based only on the months the increase is in effect for the FY. The full annualized amount of the IHSS MOE adjustment will not take effect until the following FY.

Beginning on July 1, 2014, and annually thereafter, each county's IHSS MOE shall be adjusted by an inflation factor of 3.5 percent. However, pursuant to WIC section 12306.15 (c)(3)(A), any FY in which 1991 realignment revenues from the prior year are lower than the 1991 realignment revenues from the next prior year (e.g., revenues dropped in the prior year), the inflation factor shall be zero. The 3.5 percent inflation factor will be applied to a county's total IHSS MOE, including any adjustments for prior FYs.

Attachment II and Attachment III provide each county's FY 2011-12 paid hours and share of costs (with Community First Choice Option savings) for federally eligible hours and residual hours, respectively. This information will allow each county to calculate the increase to its IHSS MOE base if a county locally negotiates a wage or HB increase.

Listed below are example scenarios to assist counties in determining if the rate change will have an impact to their IHSS MOE. The scenarios reflect changes to wages and HBs that were negotiated and included in a single Public Authority (PA) rate package to the California Department of Social Services (CDSS). Please note that if a county negotiated and ratified a wage/HB increase and notified CDSS and then subsequently negotiated and ratified a $\mathrm{HB} /$ wage decrease within the same FY, the two changes would not net out, and the MOE adjustment would only apply to the increase.

CFL No. 14/15-44
Page Three

| Scenario | Wages | Locally- <br> Negotiated <br> HBs | Difference - MOE Adjustment |
| :---: | :---: | :---: | :---: |
| 1 | Decrease $\$ 0.40$ | Increase $\$ 0.50$ | $\$ 0.10$ net increase to MOE |
| 2 | Decrease $\$ 0.50$ | Increase $\$ 0.40$ | $\$ 0.10$ net decrease - No change to <br> MOE |
| 3 | Increase $\$ 0.50$ | Decrease $\$ 0.40$ | $\$ 0.10$ net increase to MOE <br> 4 |
| Increase $\$ 0.40$ | Decrease $\$ 0.50$ | $\$ 0.10$ net decrease - No change to <br> MOE |  |
| 5 | Decrease $\$ 0.50$ | Increase $\$ 0.50$ | No change to MOE |
| 6 | Increase $\$ 0.50$ | Decrease $\$ 0.50$ | No change to MOE |

## Instructions on Supplemental Information to CDSS of Rate Increases for Locally Negotiated Health Benefits

Instructions on submitting additional information in the SOC Form 449, as part of the PA rate package change for locally negotiated wage and HBs, to CDSS will be detailed in All County Letter No. 15-23.

## IHSS MOE Amounts for FY 2012-13, FY 2013-14 and FY 2014-15

Attachment I displays the adjustments to counties' IHSS MOEs based on locally negotiated wage and HB changes for FY 2012-13 and FY 2013-14. This attachment also shows the final IHSS MOE amounts for all counties for FY 2012-13 and FY 2013-14 and the preliminary IHSS MOE amounts for FY 2014-15. If your county did not negotiate a wage or HB change or did not submit an estimated change to the hourly rate for a locally negotiated HB change, then the FY 2014-15 IHSS MOE amount will remain unchanged for your county. The FY 2014-15 IHSS MOE amounts only reflects the addition of the 3.5 percent inflation factor (in addition to any previous adjustments for those counties' MOEs that changed in FY 2012-13 and FY 2013-14 due to local negotiations) and does not reflect any locally negotiated wage or benefit increases that may take effect in FY 2014-15.

CFL No. 14/15-44
Page Four

By March 2015 CDSS anticipates issuing a one-time supplemental billing for each of the three FYs to adjust the MOE and to reflect the final MOE base for FY 2012-13 and FY 2013-14 and the updated base for FY 2014-15. For those counties having a final or adjusted MOE, which is more than the interim MOE previously billed for the applicable FY, the one-time supplemental billings will provide instructions to submit payment to CDSS. For those counties that have a final MOE, which is less than the interim MOE previously billed, a supplemental billing with a credit amount will be issued and offset against the county's current monthly IHSS MOE billing. After all adjustments are made, current IHSS monthly MOE billings will reflect the new base for FY 2014-15.

The CDSS will adjust the monthly MOE billings once this CFL is released to reflect the current FY MOE. For future FYs, CDSS will release a CFL annually in September to finalize the last FY MOE amounts and display the next preliminary FY MOE base. The CDSS will make the necessary billing adjustments to match the annual CFL. For example, in September 2015 CDSS will release final MOE amounts for FY 2014-15 and preliminary FY 2015-16.

Program related questions regarding the Supplemental Notification or the SOC 449 form should be directed to the Adult Programs Fiscal and Administrative Unit at (916) 653-1908. Any questions regarding this county specific IHSS MOE adjustments should be directed to fiscal.systems@dss.ca.gov.

Sincerely,

## Original Document Signed By:

## BRIAN DOUGHERTY, Chief

Financial Management and Contracts Branch

Attachments

IHSS COUNTY MOE

| County | $\begin{array}{\|c} \hline \text { FY 2011-12 Base MOE } \\ \text { CFL } 13 / 14-48 \\ \text { Services and Admin } \\ \hline \end{array}$ | FY 2012-13 Wage Increases |  | $\begin{gathered} \text { Base } \\ \text { FY 2013-14 } \end{gathered}$ | FY 2013-14 Wage Increases |  | Estimated FY 2013-14 | $\begin{gathered} \text { Base } \\ \text { FY 2014-15 } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Increase 3.5\% } \\ \text { FY 2014-15 } \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{aligned} & \text { Billed for } \\ & \text { FY 2012-13 } \end{aligned}$ | Annualized for FY 2013-14 |  | Increases for FY 2013-14 | Annualized for FY 2014-15 |  |  |  |
| ALAMEDA | \$49,932,503 |  |  | \$49,932,503 |  |  | \$49,932,503 | \$49,932,503 | \$51,680,141 |
| ALPINE | \$83,181 |  |  | \$83,181 |  |  | \$83,181 | \$83,181 | \$86,092 |
| AMADOR | \$285,143 |  |  | \$285,143 |  |  | \$285,143 | \$285,143 | \$295,123 |
| BUTTE | \$6,651,028 | \$ 107,135 | \$ 317,428 | \$6,968,456 |  |  | \$6,968,456 | \$6,968,456 | \$7,212,352 |
| CALAVERAS | \$592,663 |  |  | \$592,663 |  |  | \$592,663 | \$592,663 | \$613,406 |
| COLUSA | \$142,008 |  |  | \$142,008 | \$3,645 | \$4,905 | \$145,653 | \$146,913 | \$152,055 |
| CONTRA COSTA | \$17,790,515 |  |  | \$17,790,515 |  |  | \$17,790,515 | \$17,790,515 | \$18,413,183 |
| DEL NORTE | \$743,239 |  |  | \$743,239 |  |  | \$743,239 | \$743,239 | \$769,252 |
| EL DORADO | \$1,834,999 |  |  | \$1,834,999 |  |  | \$1,834,999 | \$1,834,999 | \$1,899,224 |
| FRESNO | \$28,009,925 |  |  | \$28,009,925 |  |  | \$28,009,925 | \$28,009,925 | \$28,990,272 |
| GLENN | \$911,457 |  |  | \$911,457 | \$16,254 | \$21,723 | \$927,711 | \$933,180 | \$965,841 |
| HUMBOLDT | \$2,645,069 |  |  | \$2,645,069 | \$114,193 | \$125,353 | \$2,759,262 | \$2,770,422 | \$2,867,387 |
| IMPERIAL | \$8,056,497 |  |  | \$8,056,497 |  |  | \$8,056,497 | \$8,056,497 | \$8,338,474 |
| INYO | \$214,275 | \$ 11,491 | \$ 13,820 | \$228,095 | \$6,953 | \$9,213 | \$235,048 | \$237,308 | \$245,614 |
| KERN | \$7,461,369 |  |  | \$7,461,369 | \$61,446 | \$148,383 | \$7,522,815 | \$7,609,752 | \$7,876,094 |
| KINGS | \$2,729,650 |  |  | \$2,729,650 | \$43,845 | \$58,005 | \$2,773,495 | \$2,787,655 | \$2,885,223 |
| LAKE | \$4,474,466 |  |  | \$4,474,466 |  |  | \$4,474,466 | \$4,474,466 | \$4,631,072 |
| LASSEN | \$294,725 |  |  | \$294,725 |  |  | \$294,725 | \$294,725 | \$305,040 |
| LOS ANGELES | \$324,877,264 | \$ 9,107,775 | \$ 18,085,859 | \$342,963,123 |  |  | \$342,963,123 | \$342,963,123 | \$354,966,832 |
| MADERA | \$3,127,645 |  |  | \$3,127,645 |  |  | \$3,127,645 | \$3,127,645 | \$3,237,113 |
| MARIN | \$4,488,834 | \$ 122,381 | \$ 291,034 | \$4,779,868 | \$69,932 | \$166,305 | \$4,849,800 | \$4,946,174 | \$5,119,290 |
| MARIPOSA | \$442,884 | \$ 3,263 | \$ 9,679 | \$452,563 |  |  | \$452,563 | \$452,563 | \$468,403 |
| MENDOCINO | \$3,561,182 |  |  | \$3,561,182 |  |  | \$3,561, 182 | \$3,561,182 | \$3,685,823 |
| MERCED | \$4,140,884 |  |  | \$4,140,884 |  |  | \$4,140,884 | \$4,140,884 | \$4,285,815 |
| MODOC | \$174,631 |  |  | \$174,631 |  |  | \$174,631 | \$174,631 | \$180,743 |
| MONO | \$79,392 |  |  | \$79,392 |  |  | \$79,392 | \$79,392 | \$82,171 |
| MONTEREY | \$9,003,892 |  |  | \$9,003,892 |  |  | \$9,003,892 | \$9,003,892 | \$9,319,028 |
| NAPA | \$2,690,043 |  |  | \$2,690,043 |  |  | \$2,690,043 | \$2,690,043 | \$2,784,195 |
| NEVADA | \$1,419,540 |  |  | \$1,419,540 | \$26,348 | \$28,735 | \$1,445,888 | \$1,448,275 | \$1,498,965 |
| ORANGE | \$31,387,905 |  |  | \$31,387,905 |  |  | \$31,387,905 | \$31,387,905 | \$32,486,482 |
| PLACER | \$4,901,727 |  |  | \$4,901,727 |  |  | \$4,901,727 | \$4,901,727 | \$5,073,287 |
| PLUMAS | \$320,073 |  |  | \$320,073 | \$5,944 | \$6,538 | \$326,017 | \$326,611 | \$338,042 |
| RIVERSIDE | \$42,537,606 |  |  | \$42,537,606 |  |  | \$42,537,606 | \$42,537,606 | \$44,026,422 |
| SACRAMENTO | \$49,964,541 |  |  | \$49,964,541 | \$1,055,640 | \$1,491,340 | \$51,020,181 | \$51,455,881 | \$53,256,837 |
| SAN BENITO | \$1,075,786 |  |  | \$1,075,786 |  |  | \$1,075,786 | \$1,075,786 | \$1,113,439 |
| SAN BERNARDINO | \$40,770,451 |  |  | \$40,770,451 |  |  | \$40,770,451 | \$40,770,451 | \$42, 197,417 |
| SAN DIEGO | \$45,611,403 |  |  | \$45,611,403 | \$914,133 | \$1,369,057 | \$46,525,536 | \$46,980,460 | \$48,624,776 |
| SAN FRANCISCO | \$68,440,501 |  |  | \$68,440,501 | \$1,660,286 | \$1,994,283 | \$70,100,787 | \$70,434,784 | \$72,900,001 |
| SAN JOAQUIN | \$10,800,320 | \$ 53,582 | \$ 130,606 | \$10,930,926 | \$65,090 | \$87,071 | \$10,996,017 | \$11,017,997 | \$11,403,627 |
| SAN LUIS OBISPO | \$3,962,861 |  |  | \$3,962,861 | \$25,683 | \$61,325 | \$3,988,544 | \$4,024,186 | \$4,165,033 |
| SAN MATEO | \$9,827,138 |  |  | \$9,827,138 |  |  | \$9,827,138 | \$9,827,138 | \$10,171,088 |
| SANTA BARBARA | \$5,841,216 |  |  | \$5,841,216 | \$95,482 | \$226,947 | \$5,936,698 | \$6,068,163 | \$6,280,548 |
| SANTA CLARA | \$58,826,689 |  |  | \$58,826,689 | \$234,144 | \$2,716,459 | \$59,060,833 | \$61,543,148 | \$63,697,158 |
| SANTA CRUZ | \$5,632,706 |  |  | \$5,632,706 |  |  | \$5,632,706 | \$5,632,706 | \$5,829,851 |
| SHASTA | \$5,083,875 |  |  | \$5,083,875 |  |  | \$5,083,875 | \$5,083,875 | \$5,261,811 |
| SIERRA | \$72,323 |  |  | \$72,323 | \$994 | \$1,076 | \$73,317 | \$73,399 | \$75,968 |
| SISKIYOU | \$720,475 |  |  | \$720,475 |  |  | \$720,475 | \$720,475 | \$745,692 |
| SOLANO | \$8,320,112 |  |  | \$8,320,112 |  |  | \$8,320,112 | \$8,320,112 | \$8,611,316 |
| SONOMA | \$13,567,670 |  |  | \$13,567,670 | \$302,156 | \$402,237 | \$13,869,826 | \$13,969,907 | \$14,458,854 |
| STANSLAUS | \$9,710,254 |  |  | \$9,710,254 | \$1,296 | \$15,652 | \$9,711,550 | \$9,725,906 | \$10,066,313 |
| SUTTER | \$1,707,808 |  |  | \$1,707,808 |  |  | \$1,707,808 | \$1,707,808 | \$1,767,581 |
| TEHAMA | \$1,457,115 |  |  | \$1,457,115 |  |  | \$1,457,115 | \$1,457,115 | \$1,508,114 |
| TRINITY | \$228,281 |  |  | \$228,281 |  |  | \$228,281 | \$228,281 | \$236,271 |
| TULARE | \$3,727,901 |  |  | \$3,727,901 | \$58,234 | \$86,669 | \$3,786,135 | \$3,814,570 | \$3,948,080 |
| TUOLUMNE | \$466,890 | \$ 6,423 | 14,649 | \$481,539 |  |  | \$481,539 | \$481,539 | \$498,393 |
| VENTURA | \$8,217,735 |  |  | \$8,217,735 |  |  | \$8,217,735 | \$8,217,735 | \$8,505,356 |
| YOLO | \$4,150,396 |  |  | \$4,150,396 | \$67,723 | \$158,301 | \$4,218,119 | \$4,308,697 | \$4,459,502 |
| YUBA | \$1,592,678 |  |  | \$1,592,678 |  |  | \$1,592,678 | \$1,592,678 | \$1,648,422 |
| Total | \$925,783,339 | \$ 9,412,049 | \$ 18,863,077 | \$ 944,646,416 | \$ 4,829,422 | \$ 9,179,577 | \$ 949,475,838 | \$ 953,825,993 | \$ 987,209,903 |

FY 2011-12 Federally Eligible Hours and County Share of Total Cost for MOE Adjustment Calculations

| COUNTY | Jul-2011 | Aug-2011 | Sep-2011 | Oct-2011 | Nov-2011 | Dec-2011 | Jan-2012 | Feb-2012 | Mar-2012 | Apr-2012 | May-2012 | Jun-2012 | Total Hours | County Share of Total Cost (including CFCO) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| ALAMEDA | 1,711,805 | 1,811,111 | 1,652,535 | 1,686,262 | 1,665,640 | 1,749,022 | 1,731,916 | 1,716,386 | 1,764,519 | 1,741,989 | 1,780,090 | 1,753,341 | 20,764,615 | 46.3\% |
| ALPINE | 1,929 | 2,245 | 2,006 | 2,426 | 2,119 | 2,191 | 2,071 | 2,092 | 2,209 | 2,306 | 2,089 | 1,910 | 25,594 | 16.3\% |
| AMADOR | 11,567 | 12,533 | 11,747 | 12,145 | 12,481 | 12,590 | 11,796 | 12,469 | 12,114 | 12,311 | 12,782 | 12,725 | 147,260 | 16.3\% |
| BUTTE | 307,335 | 306,491 | 299,766 | 305,642 | 313,056 | 318,627 | 318,780 | 311,601 | 313,925 | 317,764 | 319,846 | 309,648 | 3,742,480 | 16.3\% |
| CALAVERAS | 19,998 | 20,937 | 19,515 | 20,756 | 20,947 | 20,079 | 20,751 | 19,717 | 20,999 | 19,919 | 20,591 | 21,415 | 245,624 | 16.3\% |
| COLUSA | 5,121 | 5,396 | 4,663 | 5,129 | 4,793 | 5,002 | 4,976 | 4,297 | 4,744 | 4,565 | 4,832 | 6,041 | 59,560 | 16.3\% |
| CONTRA COSTA | 581,230 | 602,410 | 555,028 | 580,221 | 576,986 | 574,782 | 577,261 | 573,567 | 582,459 | 569,595 | 580,925 | 577,625 | 6,932,087 | 46.1\% |
| DEL NORTE | 30,988 | 30,850 | 29,484 | 31,018 | 33,732 | 30,828 | 32,240 | 31,224 | 30,734 | 32,764 | 31,983 | 34,344 | 380,190 | 16.3\% |
| EL DORADO | 75,461 | 78,358 | 80,622 | 80,038 | 79,636 | 78,766 | 79,059 | 80,499 | 84,547 | 80,920 | 81,635 | 82,007 | 961,547 | 16.3\% |
| FRESNO | 1,059,037 | 1,090,788 | 1,032,285 | 1,062,365 | 1,064,548 | 1,109,983 | 1,064,363 | 1,070,517 | 1,080,549 | 1,088,037 | 1,091,148 | 1,099,920 | 12,913,540 | 16.3\% |
| GLENN | 42,717 | 44,382 | 40,845 | 42,335 | 41,682 | 41,963 | 41,705 | 42,898 | 43,855 | 42,336 | 44,525 | 44,560 | 513,804 | 16.3\% |
| HUMBOLDT | 134,483 | 130,878 | 126,926 | 126,689 | 122,549 | 129,318 | 129,318 | 124,073 | 123,517 | 119,424 | 124,598 | 127,393 | 1,519,166 | 16.3\% |
| IMPERIAL | 363,811 | 361,740 | 352,532 | 353,288 | 355,266 | 368,882 | 348,660 | 363,670 | 367,118 | 339,835 | 388,940 | 374,290 | 4,338,032 | 16.3\% |
| INYO | 9,179 | 8,826 | 7,620 | 8,385 | 9,571 | 8,462 | 8,246 | 8,234 | 8,856 | 8,584 | 9,839 | 9,560 | 105,362 | 16.3\% |
| KERN | 301,855 | 303,215 | 284,389 | 305,154 | 282,319 | 305,706 | 303,829 | 279,638 | 320,855 | 301,841 | 287,098 | 286,200 | 3,562,100 | 16.3\% |
| KINGS | 115,327 | 115,125 | 106,392 | 113,911 | 110,216 | 112,683 | 109,278 | 114,891 | 122,928 | 116,526 | 114,858 | 116,245 | 1,368,381 | 16.3\% |
| LAKE | 202,220 | 206,236 | 196,377 | 199,512 | 200,409 | 205,667 | 203,320 | 204,269 | 203,846 | 206,071 | 206,455 | 203,126 | 2,437,506 | 16.3\% |
| LASSEN | 12,324 | 12,648 | 12,786 | 12,902 | 12,658 | 13,200 | 13,042 | 13,913 | 13,340 | 13,921 | 12,955 | 12,854 | 156,543 | 16.3\% |
| LOS ANGELES | 13,461,865 | 14,398,624 | 14,617,897 | 13,422,499 | 12,886,234 | 14,999,093 | 14,942,063 | 13,321,042 | 15,108,236 | 14,289,727 | 14,039,082 | 13,404,527 | 168,890,889 | 16.3\% |
| MADERA | 117,682 | 122,645 | 117,387 | 126,674 | 118,113 | 121,608 | 116,438 | 118,447 | 123,056 | 120,041 | 117,325 | 118,209 | 1,437,625 | 16.4\% |
| MARIN | 138,192 | 146,660 | 140,271 | 145,913 | 138,133 | 149,129 | 148,988 | 143,246 | 144,732 | 144,068 | 148,782 | 148,664 | 1,736,780 | 46.3\% |
| MARIPOSA | 17,494 | 16,318 | 15,876 | 16,997 | 16,102 | 16,575 | 15,705 | 16,429 | 16,511 | 16,987 | 16,818 | 16,421 | 198,230 | 16.3\% |
| MENDOCINO | 132,395 | 133,733 | 128,009 | 136,185 | 137,683 | 136,105 | 137,092 | 137,538 | 138,615 | 140,315 | 143,020 | 138,152 | 1,638,843 | 16.3\% |
| MERCED | 165,134 | 169,980 | 166,504 | 174,225 | 173,241 | 177,185 | 173,104 | 178,228 | 177,608 | 172,109 | 177,033 | 180,769 | 2,085,118 | 16.3\% |
| MODOC | 7,578 | 7,339 | 6,367 | 7,511 | 7,279 | 6,350 | 6,639 | 6,606 | 6,804 | 7,371 | 7,348 | 7,026 | 84,220 | 16.4\% |
| MONO | 2,589 | 3,464 | 2,502 | 2,341 | 2,613 | 3,068 | 2,460 | 3,148 | 2,624 | 2,699 | 3,407 | 3,372 | 34,288 | 16.2\% |
| MONTEREY | 313,571 | 312,815 | 302,093 | 308,925 | 314,902 | 310,586 | 317,051 | 315,012 | 316,502 | 316,471 | 317,075 | 309,310 | 3,754,314 | 16.3\% |
| NAPA | 86,546 | 88,078 | 88,922 | 87,898 | 89,198 | 91,497 | 94,855 | 94,126 | 94,338 | 95,020 | 99,191 | 95,101 | 1,104,770 | 16.3\% |
| NEVADA | 58,038 | 59,111 | 55,510 | 57,761 | 58,442 | 59,447 | 57,017 | 57,841 | 59,422 | 57,839 | 59,228 | 57,736 | 697,392 | 16.3\% |
| ORANGE | 1,334,408 | 1,358,356 | 1,314,252 | 1,323,419 | 1,330,100 | 1,365,080 | 1,356,890 | 1,354,876 | 1,393,820 | 1,355,493 | 1,409,502 | 1,387,888 | 16,284,083 | 16.3\% |
| PLACER | 191,705 | 203,953 | 192,130 | 194,783 | 196,811 | 207,876 | 203,198 | 200,637 | 204,307 | 208,287 | 203,923 | 202,406 | 2,410,016 | 16.3\% |
| PLUMAS | 14,564 | 13,667 | 13,130 | 13,173 | 13,058 | 13,202 | 13,777 | 12,754 | 13,306 | 13,732 | 12,594 | 12,373 | 159,328 | 16.3\% |
| RIVERSIDE | 1,259,878 | 1,557,602 | 1,423,239 | 1,445,920 | 1,446,622 | 1,481,696 | 1,465,282 | 1,422,915 | 1,450,604 | 1,498,376 | 1,550,094 | 1,521,617 | 17,523,845 | 16.3\% |
| SACRAMENTO | 1,840,228 | 1,930,704 | 1,833,043 | 1,841,619 | 1,800,611 | 1,938,551 | 1,869,990 | 1,860,964 | 1,867,758 | 1,858,138 | 1,905,745 | 1,845,104 | 22,392,453 | 16.3\% |
| SAN BENITO | 35,845 | 37,574 | 34,709 | 37,658 | 38,937 | 38,427 | 37,900 | 39,689 | 39,555 | 39,998 | 40,190 | 41,268 | 461,752 | 16.3\% |
| SAN BERNARDINO | 1,731,564 | 1,854,341 | 1,755,177 | 1,800,755 | 1,818,152 | 1,896,614 | 1,793,712 | 1,720,567 | 1,874,994 | 1,807,426 | 1,891,652 | 1,755,341 | 21,700,296 | 16.3\% |
| SAN DIEGO | 1,935,017 | 1,989,399 | 1,879,172 | 1,912,525 | 1,942,594 | 1,941,559 | 1,934,939 | 1,945,994 | 1,934,967 | 1,924,426 | 1,965,293 | 1,939,068 | 23,244,954 | 16.3\% |
| SAN FRANCISCO | 1,697,503 | 1,736,743 | 1,658,868 | 1,703,652 | 1,705,942 | 1,716,404 | 1,705,934 | 1,713,505 | 1,721,589 | 1,696,895 | 1,703,258 | 1,708,610 | 20,468,903 | 45.7\% |
| SAN JOAQUIN | 448,310 | 461,682 | 420,930 | 446,132 | 437,623 | 449,374 | 442,161 | 434,024 | 437,196 | 425,462 | 432,566 | 427,752 | 5,263,212 | 16.3\% |
| SAN LUIS OBISPO | 150,163 | 156,367 | 145,760 | 152,151 | 151,447 | 158,873 | 149,877 | 153,639 | 155,500 | 151,997 | 155,093 | 152,268 | 1,833,135 | 16.3\% |
| SAN MATEO | 325,549 | 333,120 | 323,865 | 333,922 | 332,737 | 330,006 | 339,251 | 338,066 | 339,617 | 334,688 | 344,801 | 339,104 | 4,014,726 | 46.3\% |
| SANTA BARBARA | 222,964 | 231,130 | 220,402 | 224,318 | 228,261 | 230,275 | 223,086 | 228,299 | 227,959 | 231,723 | 231,758 | 232,134 | 2,732,308 | 16.3\% |
| SANTA CLARA | 1,307,576 | 1,387,752 | 1,176,351 | 1,198,815 | 1,070,923 | 1,212,413 | 1,213,621 | 1,445,989 | 1,473,674 | 1,324,118 | 1,380,750 | 1,333,144 | 15,525,126 | 45.3\% |
| SANTA CRUZ | 182,629 | 190,405 | 180,067 | 190,341 | 180,860 | 197,037 | 187,325 | 187,946 | 186,794 | 196,337 | 192,943 | 192,318 | 2,265,001 | 16.3\% |
| SHASTA | 217,300 | 220,045 | 208,778 | 214,276 | 210,952 | 219,859 | 215,892 | 212,003 | 220,510 | 215,573 | 219,645 | 217,510 | 2,592,342 | 16.3\% |
| SIERRA | 2,004 | 1,730 | 1,738 | 2,257 | 1,999 | 1,821 | 1,822 | 1,827 | 1,969 | 2,114 | 2,034 | 2,079 | 23,393 | 16.3\% |
| SISKIYOU | 32,981 | 32,572 | 34,783 | 33,111 | 35,436 | 37,931 | 37,089 | 34,775 | 36,398 | 36,760 | 37,578 | 36,261 | 425,674 | 16.2\% |
| SOLANO | 279,822 | 283,387 | 277,141 | 274,073 | 274,005 | 288,558 | 282,012 | 275,277 | 292,357 | 287,870 | 291,115 | 282,427 | 3,388,044 | 16.3\% |
| SONOMA | 477,334 | 485,553 | 464,716 | 472,939 | 474,915 | 464,760 | 484,909 | 481,510 | 484,506 | 476,871 | 482,146 | 474,266 | 5,724,425 | 16.3\% |
| STANISLAUS | 395,014 | 408,412 | 383,741 | 391,061 | 392,637 | 395,936 | 394,937 | 397,514 | 403,186 | 398,505 | 395,587 | 391,443 | 4,747,972 | 16.3\% |
| SUTTER | 71,633 | 73,087 | 68,964 | 73,325 | 74,804 | 69,870 | 72,129 | 72,220 | 73,266 | 72,138 | 72,338 | 71,589 | 865,361 | 16.3\% |
| TEHAMA | 68,688 | 68,693 | 65,818 | 68,358 | 69,345 | 66,591 | 68,155 | 67,835 | 69,672 | 70,607 | 71,405 | 68,987 | 824,154 | 16.3\% |
| TRINITY | 9,580 | 9,421 | 8,846 | 8,453 | 8,882 | 10,010 | 8,763 | 10,037 | 9,282 | 9,347 | 9,117 | 8,612 | 110,350 | 16.4\% |
| TULARE | 159,767 | 164,930 | 155,739 | 164,242 | 164,848 | 165,902 | 162,256 | 166,693 | 168,640 | 164,074 | 164,903 | 163,502 | 1,965,497 | 16.3\% |
| TUOLUMNE | 15,596 | 17,446 | 17,163 | 16,224 | 16,962 | 16,693 | 18,746 | 19,509 | 17,250 | 18,520 | 18,427 | 18,943 | 211,478 | 16.2\% |
| VENTURA | 340,181 | 343,036 | 320,689 | 335,377 | 335,376 | 345,544 | 338,348 | 344,466 | 344,469 | 340,411 | 348,504 | 352,665 | 4,089,065 | 16.3\% |
| YOLO | 151,548 | 156,982 | 146,969 | 150,152 | 150,850 | 155,937 | 148,233 | 156,679 | 158,732 | 154,983 | 163,050 | 156,105 | 1,850,220 | 16.3\% |
| YUBA | 59,083 | 60,618 | 59,169 | 60,730 | 62,150 | 61,123 | 61,065 | 60,333 | 61,169 | 61,608 | 62,165 | 60,407 | 729,620 | 16.3\% |

NOTE: County share of costs reflect FY 2011-12 wages and health benefits. If a county negotiates rates that exceed the maximum level of state participation (\$12.10 combined wages and health benefits), the county is esponsible for the entire non-federal share of the adjustment

FY 2011-12 Residual Hours and County Share of Total Cost for MOE Adjustment Calculations

| COUNTY | Jul-2011 | Aug-2011 | Sep-2011 | Oct-2011 | Nov-2011 | Dec-2011 | Jan-2012 | Feb-2012 | Mar-2012 | Apr-2012 | May-2012 | Jun-2012 | Total Hours | County Share of Total Cost (including CFCO) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| ALAMEDA | 7,692 | 11,403 | 9,838 | 8,815 | 9,509 | 6,501 | 7,180 | 11,538 | 13,719 | 14,869 | 8,193 | 12,585 | 121,841 | 100\% |
| ALPINE | 270 | 160 | 136 | 143 | 139 | 139 | 148 | 140 | 149 | 145 | 143 | 139 | 1,850 | 35\% |
| AMADOR | 85 | 28 |  |  |  |  |  |  | 631 | 27 | 26 | 38 | 834 | 35\% |
| BUTTE | 6,609 | 5,695 | 4,517 | 5,935 | 6,595 | 5,684 | 5,385 | 7,557 | 7,112 | 7,036 | 5,648 | 6,009 | 73,781 | 35\% |
| CALAVERAS | 87 | 374 | 78 | 310 | 53 |  | 180 | 257 | - | 271 | 102 | 231 | 1,942 | 35\% |
| COLUSA | 58 | 48 | 15 | 88 |  |  |  |  | 39 |  |  | 6 | 254 | 35\% |
| CONTRA COSTA | 2,299 | 2,384 | 3,703 | 2,277 | 1,957 | 2,325 | 2,077 | 2,435 | 2,348 | 2,091 | 2,458 | 4,228 | 30,582 | 100\% |
| DEL NORTE | 129 | 308 |  |  |  |  | 79 | 133 | 214 | 65 | 110 |  | 1,037 | 35\% |
| EL DORADO | 1,544 | 848 | 845 | 749 | 882 | 521 | 356 | 947 | 1,349 | 2,046 | 1,651 | 2,009 | 13,743 | 35\% |
| FRESNO | 5,771 | 5,097 | 7,802 | 6,299 | 4,620 | 6,213 | 7,905 | 6,531 | 8,460 | 8,501 | 10,235 | 10,710 | 88,144 | 35\% |
| GLENN | 1,091 | 981 | 828 | 1,158 | 841 | 1,055 | 771 | 1,033 | 329 | 312 | 298 | 232 | 8,928 | 35\% |
| HUMBOLDT | 1,125 | 542 | 756 | 830 | 643 | 555 | 1,011 | 400 | 854 | 1,055 | 510 | 336 | 8,616 | 35\% |
| IMPERIAL | 5,424 | 4,962 | 4,391 | 5,507 | 3,334 | 4,693 | 5,187 | 4,139 | 4,052 | 3,844 | 4,899 | 5,640 | 56,072 | 35\% |
| INYO | 238 | 247 | 495 | 422 | 128 | 707 | 148 | 324 | 325 | 181 | 116 | 246 | 3,577 | 35\% |
| KERN | 2,227 | 2,688 | 4,464 | 2,815 | 2,886 | 3,840 | 3,902 | 2,802 | 3,465 | 2,788 | 3,133 | 3,503 | 38,513 | 35\% |
| KINGS | 1,445 | 1,592 | 1,996 | 1,641 | 2,015 | 1,915 | 1,998 | 2,444 | 2,512 | 2,457 | 3,547 | 2,375 | 25,937 | 35\% |
| LAKE | 3,519 | 3,233 | 1,200 | 1,955 | 1,438 | 1,918 | 615 | 797 | 2,119 | 1,607 | 2,355 | 2,032 | 22,787 | 35\% |
| LASSEN | 55 | 37 |  |  |  |  | 109 | 105 | 107 |  |  | - | 414 | 35\% |
| LOS ANGELES | 94,113 | 87,435 | 104,024 | 86,994 | 69,409 | 90,698 | 83,118 | 67,802 | 87,117 | 83,785 | 88,127 | 80,162 | 1,022,785 | 35\% |
| MADERA | 737 | 1,506 | 1,586 | 1,702 | 1,373 | 1,144 | 1,497 | 981 | 2,049 | 1,703 | 1,994 | 2,977 | 19,247 | 35\% |
| MARIN | 1,881 | 1,977 | 2,608 | 2,390 | 2,083 | 2,157 | 2,116 | 1,873 | 2,708 | 2,328 | 2,689 | 2,103 | 26,912 | 100\% |
| MARIPOSA |  |  |  |  |  |  |  |  |  |  |  | 56 | 56 | 35\% |
| MENDOCINO | 754 | 946 | 501 | 656 | 593 | 794 | 522 | 264 | 612 | 582 | 332 | 385 | 6,941 | 35\% |
| MERCED | 1,352 | 1,440 | 1,449 | 1,331 | 1,536 | 2,084 | 1,928 | 1,417 | 1,734 | 1,474 | 1,133 | 1,717 | 18,594 | 35\% |
| MODOC | 86 | 139 | 429 | 99 | 390 | 461 | 1,026 | 508 | 218 | 235 | 212 | 277 | 4,078 | 35\% |
| MONO | 54 | - | 102 | - |  |  | - |  |  |  |  |  | 156 | 35\% |
| MONTEREY | 4,191 | 4,798 | 4,298 | 3,757 | 3,389 | 3,835 | 4,465 | 3,260 | 4,322 | 3,809 | 3,727 | 3,453 | 47,304 | 35\% |
| NAPA | 1,369 | 1,528 | 833 | 1,215 | 748 | 1,070 | 999 | 819 | 803 | 833 | 591 | 498 | 11,306 | 35\% |
| NEVADA | 288 | 138 | 203 | 329 | 1,045 | 145 | 713 | 447 | 295 | 97 | 283 | 8 | 3,991 | 35\% |
| ORANGE | 14,802 | 13,407 | 18,344 | 13,149 | 12,315 | 15,303 | 17,404 | 13,720 | 15,700 | 16,522 | 14,009 | 14,692 | 179,368 | 35\% |
| PLACER | 987 | 1,023 | 1,391 | 1,995 | 1,404 | 1,346 | 1,028 | 931 | 980 | 989 | 987 | 971 | 14,030 | 35\% |
| PLUMAS |  |  | 142 | 119 | 119 | 53 | 80 |  |  |  |  |  | 513 | 35\% |
| RIVERSIDE | 17,816 | 23,365 | 16,671 | 17,700 | 15,326 | 20,982 | 16,842 | 19,458 | 20,181 | 21,054 | 25,278 | 24,705 | 239,378 | 35\% |
| SACRAMENTO | 16,632 | 18,395 | 21,889 | 19,732 | 15,870 | 20,080 | 19,784 | 21,425 | 27,988 | 15,082 | 15,180 | 21,871 | 233,927 | 35\% |
| SAN BENITO | 875 | 1,004 | 1,201 | 1,744 | 775 | 906 | 902 | 1,294 | 709 | 233 | 662 | 448 | 10,752 | 35\% |
| SAN BERNARDINO | 18,835 | 18,989 | 21,638 | 19,304 | 18,018 | 24,081 | 20,569 | 18,117 | 25,736 | 22,202 | 23,032 | 23,328 | 253,847 | 35\% |
| SAN DIEGO | 32,627 | 37,920 | 27,553 | 23,385 | 29,104 | 31,360 | 31,519 | 25,964 | 32,201 | 31,446 | 26,622 | 24,751 | 354,449 | 35\% |
| SAN FRANCISCO | 9,599 | 9,777 | 12,448 | 10,758 | 8,846 | 12,299 | 12,882 | 12,482 | 13,956 | 9,964 | 10,585 | 8,981 | 132,575 | 100\% |
| SAN JOAQUIN | 2,851 | 3,143 | 2,594 | 2,936 | 4,054 | 3,930 | 1,949 | 2,927 | 3,381 | 3,188 | 3,511 | 3,709 | 38,172 | 35\% |
| SAN LUIS OBISPO | 1,842 | 2,875 | 2,144 | 1,151 | 1,408 | 1,916 | 2,469 | 1,453 | 1,820 | 1,319 | 2,223 | 2,518 | 23,137 | 35\% |
| SAN MATEO | 5,851 | 5,061 | 5,902 | 3,865 | 3,485 | 6,009 | 4,704 | 5,846 | 3,556 | 5,862 | 4,258 | 4,560 | 58,959 | 100\% |
| SANTA BARBARA | 2,902 | 1,997 | 1,643 | 2,250 | 1,865 | 3,015 | 2,268 | 1,743 | 1,887 | 2,515 | 1,757 | 1,803 | 25,645 | 35\% |
| SANTA CLARA | 7,006 | 9,324 | 11,191 | 10,640 | 6,387 | 9,305 | 8,270 | 9,752 | 9,534 | 11,834 | 9,835 | 12,221 | 115,299 | 100\% |
| SANTA CRUZ | 2,317 | 3,393 | 2,999 | 2,929 | 1,835 | 2,131 | 2,660 | 2,277 | 2,248 | 3,840 | 2,715 | 4,713 | 34,058 | 35\% |
| SHASTA | 1,151 | 775 | 1,131 | 1,761 | 1,673 | 1,247 |  | 767 | 1,904 | 2,043 | 1,391 | 1,574 | 15,417 | 35\% |
| SIERRA |  |  |  |  |  |  | 1,411 |  |  |  |  |  | 1,411 | 35\% |
| SISKIYOU | 449 | 189 |  | 314 | 304 | 162 | 303 |  |  | 36 |  | - | 1,758 | 35\% |
| SOLANO | 6,103 | 4,864 | 2,963 | 2,977 | 2,502 | 2,971 | 2,003 | 3,258 | 4,459 | 3,895 | 5,211 | 5,161 | 46,367 | 35\% |
| SONOMA | 503 | 390 | 2,480 | 1,140 | 638 | 1,461 | 1,830 | 2,101 | 2,221 | 2,841 | 2,249 | 1,869 | 19,723 | 35\% |
| STANISLAUS | 1,748 | 2,541 | 2,565 | 1,983 | 1,929 | 2,379 | 2,035 | 1,572 | 2,350 | 2,740 | 2,913 | 3,166 | 27,920 | 35\% |
| SUTTER | 143 | 388 | 491 | 539 | 255 | 415 | 563 | 236 | 422 | 587 | 306 | 487 | 4,833 | 35\% |
| TEHAMA | 766 | 1,109 | 425 | 186 | 111 | 295 | 330 | 127 | 145 | 603 | 227 | 514 | 4,836 | 35\% |
| TRINITY | 164 | 387 | 209 | 329 | 310 | 207 | 395 | 209 | 261 | 213 | 254 | 179 | 3,116 | 35\% |
| TULARE | 414 | 386 | 316 | 87 | 75 | 395 | 26 | 26 | 431 | 290 | 901 | 74 | 3,421 | 35\% |
| TUOLUMNE | 82 | 388 |  | 99 | 36 | 17 | 193 | 34 | 219 | 99 | 83 | 257 | 1,506 | 35\% |
| VENTURA | 3,676 | 3,595 | 5,358 | 3,681 | 3,221 | 4,524 | 4,425 | 4,810 | 5,195 | 6,090 | 3,902 | 4,050 | 52,526 | 35\% |
| YOLO | 305 | 594 | 183 | 1,573 | 272 | 1,001 | 430 | 675 | 638 | 1,805 | 820 | 938 | 9,233 | 35\% |
| YUBA | 337 | 135 | 93 | 251 | 530 | 110 | 59 | 39 | 76 | 236 | 33 | 143 | 2,043 | 35\% |


| ALL COUNTIES | 295,270 | 305,948 | 321,057 | 283,990 | 248,272 | 306,352 | 290,767 | 270,193 | 325,836 | 309,664 | 301,454 | 309,633 |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | $\mathbf{3 , 5 6 8 , 4 3 7}$

NOTE: County share of costs reflect FY 2011-12 wages and health benefits. If a county negotiates rates that exceed the maximum level of state participation (\$12.10 combined wages and health benefits), the county is responsible for the entire non-federal share of the adjustment.

