



JOHN CHIANG
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Kings
Hanford, California

Date: May 11, 2012
Filing Ref: KIN13

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2012-13** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2010-11** fiscal year and as estimated costs for the **2012-13** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2012**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|-----------------------------|--------------------------------|
| 1. Employee Fringe Benefits | 7. Health Self-Insurance (ISF) |
| 2. Administration | 8. General Liability (ISF) |
| 3. Finance | 9. Workers' Compensation (ISF) |
| 4. Communications | 10. Public Works (ISF) |
| 5. County Counsel | 11. Fleet Management (ISF) |
| 6. Data Processing (ISF) | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF KINGS

**JOHN CHIANG
CALIFORNIA STATE CONTROLLER**

BY _____

BY Jill Kanemasu _____

Rebecca Carr _____

**Jill Kanemasu, Assistant Division Chief
Local Government Operations
Division of Accounting and Reporting**

Name

Director of Finance _____

Title

May 16, 2012 _____

Date

May 22, 2012 _____

Date

**Negotiated by Zakia Shamim
Telephone (916) 327-2284**

cc: State and Federal Agencies

Attachment



JOHN CHIANG
California State Controller
Division of Accounting and Reporting

May 11, 2012

Ms. Becky Carr,
Director of Finance
County of Kings
1400 West Lacey Boulevard
Hanford, CA 93230

Re: Negotiation Agreement

Dear Ms. Carr:

We have completed our review of Kings County's **2012-13** Countywide Cost Allocation Plan. Our report of this review is enclosed. Please respond to its findings and recommendations by **June 12, 2012**.

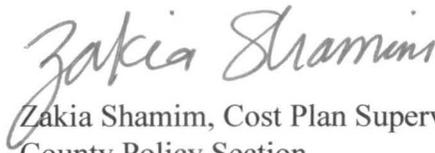
Our findings do not require revisions to this cost plan; therefore, we are issuing a formal negotiation agreement. If this agreement is acceptable, please sign and return it, with the attached **Schedule A** to:

State Controller's Office
Division of Accounting and Reporting
County Cost Plans and Local Apportionments Section
P.O. Box 942850
Sacramento, CA 94250

Upon receipt, we will sign it, return a copy of the agreement to you, and forward copies to all applicable agencies. If you have any questions, please contact me at (916) 327-2284.

We would like to thank you and your staff for your cooperation, especially Rob Knudson who was most helpful.

Sincerely,


Zakia Shamim, Cost Plan Supervisor
County Policy Section

Enclosures

County of Kings
County Cost Allocation Plan

FIELD REVIEW REPORT



John Chiang
California State Controller

For Fiscal Year Ended June 30, 2012

Field Review Report

Scope

We have reviewed Kings County's Cost Allocation Plan for the fiscal year 2012-13 in order to determine if it has been prepared in accordance with federal Office of Management and Budget (OMB) Circular A-87 and with supplemental guidance promulgated by the federal Department of Health and Human Services (HHS). Our review consisted principally of inquiries of county personnel and applying analytical procedures to the material used to prepare the cost plan. Our review does not constitute an audit in accordance with generally accepted auditing standards. Accordingly, we do not express an opinion on the county's financial statements.

Background

OMB has designated HHS as the cognizant agency for cost allocation under OMB Circular A-87 for all California counties. By special agreement, HHS has delegated to the California State Controller's Office the authority to review, negotiate, and approve the countywide cost allocation plans for California counties. As a part of the approval process, we perform field reviews in order to verify that the data incorporated in county cost plans are adequately supported.

OMB Circular A-87 establishes principles for determining allowable indirect costs incurred by governmental units under grants, cost reimbursement contracts, and other agreements with the federal government. The circular provides for recognition of central service costs that benefit grant programs. It identifies the major types of costs normally incurred in grant performance and classifies them as allowable or unallowable. It provides for the development of necessary instructions related to the determination of indirect costs and makes it possible for direct costs to be allocated against a federal grant without a transfer of funds between the grantee departments involved. It establishes criteria for direct charges for services and limits the amount of unreserved retained earnings that may be accumulated by internal service funds. In order for a governmental unit to recover the costs of central support services performed outside of a grantee department, a consolidated local government-wide cost allocation plan must be prepared annually.

Conclusion

Based on our review, we approve Kings County's 2012-13 County Cost Allocation Plan. Our attached recommendations for subsequent years must be implemented within the timeframes established in order for this office to approve future cost plans and/or direct billings for services.

Zakia Shamim, Cost Plan Supervisor
County Policy Section
Division of Accounting and Reporting

Findings and Recommendations

Workers' Compensation Self-Insurance Program

Finding:

According to the most recent Actuarial Report for the 2011-12 program year, the Workers' Compensation Self-Insurance Program is funded below the 50% confidence level.

Recommendation:

The county should make a concerted effort to fund their Workers' Compensation Program to a more reasonable level. Increasing the Workers' Compensation premium will assist the county in meeting this objective. The State Controller's Office will continue to monitor funding levels in future years.

Personnel Activity Reports

Finding:

The reviewed personnel activity reports were not dated by the employees or the supervisor

Recommendation:

The county should include a date line item for both the employees and the supervisors to use. As per the guidelines set forth in our handbook (Section 2320), the personnel activity reports has to be signed and dated by the employee no later than the end of the pay period that follows the pay period covered by the report and document, by signature or initials and date, after-the-fact supervisory review and approval of each activity report. The State Controller's Office will review this on the next field review in the FY 2014-15.

Comments

Discussion with County Official

The findings and recommendations in this field review were discussed with Becky Carr, Director of Finance and Rob Knudson, Senior Accountant-Auditor on May 11, 2012. No factual objections were raised on the review findings or recommendations.

KINGS COUNTY, CALIFORNIA
COUNTYWIDE COST ALLOCATION PLAN
ACTUAL FY 2010/2011

Certification By The Responsible County Official

I hereby certify that the information contained in the Kings County Central Services Cost Allocation Plan based on actual costs for the year ending June 30, 2011, was prepared in accordance with Federal OMB Circular A-87 and the implementing instructions contained in the Guide OASC-10. I further certify: (1) that no costs other than those incurred by Kings County or allocated to Kings County via an approved central service cost allocated plan were included in the proposed costs, (2) that the costs that have been treated as indirect costs have not been claimed as direct costs, and (3) that similar types of costs have been accorded consistent accounting treatment.



Signature/Date

Harold Nikoghosian
Name

Interim Director of Finance
Title

COUNTY OF KINGS FY 2010/2011
COUNTYWIDE COST ALLOCATION PLAN
DATA PROCESSING – INTERNAL SERVICE FUND

NATURE AND EXTENT OF SERVICES

Kings County operates a central computer center that provides both regular continuing and special computer support to most operating departments. Services are provided in order to more efficiently process the volumes of data that must be managed as part of the County's varied activities.

Billings for services are made to user organizations based on the attached rate schedule. The price schedule is related to and designed to recover the full cost of services provided such as: salaries and fringe benefits of departmental personnel, maintenance, utilities, and straight line depreciation of equipment. In addition to these standard rates there are other rates charged based on user specific services.

Kings County
Information Technology
Standard Rates

F/Y 2011-2012

Analyst Rate	\$112.77 /hr
Mainframe Rate	\$1,609.11 /hr
Core Network Services	\$10.25 /month/Connection
Internet Services	\$4.78 /month/Connection
E-mail Services	\$6.15 /month/License
Service Desk	\$29.89 /month/PC
Domain Administration	\$6.96 /month/PC
Printer Support	\$5.41 /month/Networked Printer
Microfilm Imaging	\$0.20 /frame
Digital Imaging	\$0.10 /scan
Record Storage	\$1.65 /box/month
Shredding	\$4.50 /box
Purchasing	\$128.17/hr

COUNTY OF KINGS FY 2010/2011
COUNTYWIDE COST ALLOCATION PLAN
PUBLIC WORKS – INTERNAL SERVICE FUND

NATURE AND EXTENT OF SERVICES

Kings County operates a Public Works Internal Service Fund to account for program costs relating to roads, solid waste, building and maintenance projects, surveyor, motor pool, and equipment maintenance, and other reimbursable projects for other County departments and agencies on a cost reimbursement basis.

Billings for services are made to user organizations based on the attached rate schedule. Operations are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods and services on an continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purpose.

Positive or negative variances are adjusted at fiscal year end, and applied to users on the basis of actual charges for the year. Such variances are analyzed when preparing the following year's billing rates.

**COUNTY OF KINGS
PUBLIC WORKS RATES FY 2010/2011**

LABOR – EMPLOYEE HOURLY RATE, PLUS BENEFIT FACTOR OF 58%

DIVISION OVERHEAD RATES ARE AS FOLLOWS:

ROADS	24%
BUILDING MAINTENANCE	19%
EQUIPMENT MANAGEMENT	73%
SURVEYOR	2%

DEPARTMENT OVERHEAD RATE 8%

COUNTY OF KINGS FY 2010/2011
COUNTYWIDE COST ALLOCATION PLAN
HEALTH INSURANCE – INTERNAL SERVICE FUND

NATURE AND EXTENT OF SERVICES

The County of Kings operates a health self-insurance program coordinated by a professional risk manager. A health self-insurance internal service fund is used to account for the program. Fund revenues are primarily premium charges to other funds and are planned to match expenses of insurance premiums for coverage in excess of self-insured amounts, claim payments, and expenses of operations.

Governmental and proprietary funds are charged with amounts for the self-insurance program based on premiums in government funds, expenses in the proprietary funds, and revenues in the health self-insurance internal service fund.

The financial status of the health plan is reviewed on an on-going basis by the County risk manager, health insurance committee, and consultants, in order to determine premium rates, and insure the long-term stability of the plan.

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
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Cost Plan Year 2012-2013
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County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Allocated Costs By Department

Detail

Central Service Departments	BOARD OF SUP.	ASSESSOR	F/A REPAIR	ELECTIONS	EMP. BENEFITS	INFO. TECHNOLOGY	ITD PC REPLACEMENT
BUILDING USE	9,290	9,742	0	5,199	0	19,231	0
EQUIPMENT USE	1,563	13,959	0	95,985	0	0	0
ADMINISTRATION	2,672	7,499	0	2,599	0	15,643	0
INSURANCE	2,791	7,817	0	2,316	0	9,200	0
PERSONNEL	5,334	19,470	0	4,572	0	21,336	0
FINANCE	5,802	17,715	0	7,323	133	31,084	490
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	184,608	12,448	0	498	0	1,432	0
Total Allocated	212,060	88,650	0	118,492	133	97,926	490
Roll Forward	47,838	392	(5)	(6,504)	9	(6,966)	402
Cost With Roll Forward	259,898	89,042	(5)	111,988	142	90,960	892
Adjustments	0	0	0	0	0	0	0
Proposed Costs	259,898	89,042	(5)	111,988	142	90,960	892



County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Allocated Costs By Department

Detail

Central Service Departments	PURCHASING	MICROFILM/STORAGE	CENTRAL SERVICES	TELECOMMUNICATION	IT ADMIN.	UNEMP. INS.	WORKERS COMP
BUILDING USE	844	9,265	8,213	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
ADMINISTRATION	406	1,095	2,746	1,530	256	4	0
INSURANCE	436	2,089	1,619	0	793	0	0
PERSONNEL	762	3,048	3,048	0	2,286	0	0
FINANCE	1,117	2,952	5,875	2,365	1,268	48	282
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	498	0	0	0	0	0	0
Total Allocated	4,063	18,449	21,501	3,895	4,603	52	282
Roll Forward	561	(1,199)	(1,013)	(1,997)	918	1	29
Cost With Roll Forward	4,624	17,250	20,488	1,898	5,521	53	311
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,624	17,250	20,488	1,898	5,521	53	311



**County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Allocated Costs By Department**

Detail

Central Service Departments	LIAB. INSURANCE	LAW LIBRARY	GEN. FUND COURT	TRIAL COURT	COURT REPORTER	DA PROSECUTION	CHILD SUPPORT
BUILDING USE	0	3,561	0	0	0	24,094	0
EQUIPMENT USE	0	140	0	0	0	19,725	0
ADMINISTRATION	7,178	399	12,231	0	68	14,745	15,260
INSURANCE	0	585	11,461	0	0	12,597	19,090
PERSONNEL	0	609	0	0	0	29,147	43,434
FINANCE	9,922	1,364	19,701	0	89	32,683	39,822
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	996	498	0	0	2,739	2,739
Total Allocated	17,100	7,654	43,891	0	157	135,730	120,345
Roll Forward	9,700	587	8,855	(236,616)	(59)	(2,848)	5,819
Cost With Roll Forward	26,800	8,241	52,746	(236,616)	98	132,882	126,164
Adjustments	0	0	0	0	0	0	0
Proposed Costs	26,800	8,241	52,746	(236,616)	98	132,882	126,164

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Allocated Costs By Department

Detail

Central Service Departments	DA CHILD ABDUCT.	CHILD ADVOCACY	DA OCJP GRANT	DA PRISONS	DA ST RAPE GRANT	DA MISC GRANTS	GRAND JURY
BUILDING USE	0	6,519	0	0	0	0	0
EQUIPMENT USE	0	146	0	0	700	5,245	451
ADMINISTRATION	569	1,490	0	3,021	635	2,205	421
INSURANCE	529	1,185	0	2,114	396	793	291
PERSONNEL	1,524	2,743	0	6,096	1,143	2,286	0
FINANCE	1,363	3,794	0	6,495	(501)	711	2,133
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	5,353
Total Allocated	3,985	15,877	0	17,726	2,373	11,240	8,649
Roll Forward	(462)	(579)	(2,354)	(1,061)	(973)	2,024	(4,942)
Cost With Roll Forward	3,523	15,298	(2,354)	16,665	1,400	13,264	3,707
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,523	15,298	(2,354)	16,665	1,400	13,264	3,707

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Allocated Costs By Department

Detail

Central Service Departments	SHERIFF ADMIN	CONTRACT LAW	SHERIFF-NTF	SHERIFF-OPS.	RURAL CRIME	SHERIFF OPS-AB443	COURT SECURITY
BUILDING USE	26,001	0	0	0	0	0	0
EQUIPMENT USE	3,272	0	12,002	86,097	4,753	0	0
ADMINISTRATION	6,038	2,133	1,999	25,139	1,114	1,941	3,266
INSURANCE	7,115	0	1,322	46,225	793	1,322	2,774
PERSONNEL	14,478	0	3,811	44,958	2,286	3,811	8,001
FINANCE	16,059	2,985	4,908	53,057	2,584	4,114	7,355
COMMUNICATIONS	0	0	0	783,588	0	0	0
COUNTY COUNSEL	21,473	0	0	0	0	0	0
Total Allocated	94,436	5,118	24,042	1,039,064	11,530	11,188	21,396
Roll Forward	(61,532)	(26,790)	6,250	276,975	1,508	4,666	(68)
Cost With Roll Forward	32,904	(21,672)	30,292	1,316,039	13,038	15,854	21,328
Adjustments	0	0	0	0	0	0	0
Proposed Costs	32,904	(21,672)	30,292	1,316,039	13,038	15,854	21,328

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Allocated Costs By Department

Detail

Central Service Departments	SHERIFF - JAIL	JAIL KITCHEN	JUVENILE CENTER	JUV DAY CENTER	JUVENILE ACADEMY	PROB-YOYG	PROB-PROP 36
BUILDING USE	775,970	11,177	170,883	0	0	0	0
EQUIPMENT USE	14,502	3,828	5,478	0	0	0	0
ADMINISTRATION	36,599	0	19,480	0	0	726	282
INSURANCE	42,418	3,075	21,297	0	0	793	264
PERSONNEL	69,724	7,620	40,386	0	0	2,286	762
FINANCE	77,143	5,050	41,786	0	0	1,917	666
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	498	0	0	0	0	0	0
Total Allocated	1,016,854	30,750	299,310	0	0	5,722	1,974
Roll Forward	3,683	275	157,436	0	(148,211)	2,756	(575)
Cost With Roll Forward	1,020,537	31,025	456,746	0	(148,211)	8,478	1,399
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,020,537	31,025	456,746	0	(148,211)	8,478	1,399

50% for Budget



**County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Allocated Costs By Department**

Detail

Central Service Departments	PROBATION	TITLE II GRANTS	VICTIM WITNESS	FEMALE JUV CENTER	VICTIM ASSIST PROG	PROB. MISC GRANTS	FIRE
BUILDING USE	28,669	0	3,148	0	0	233	55,233
EQUIPMENT USE	36,336	0	4,921	0	0	12,161	337,703
ADMINISTRATION	19,086	0	857	0	0	1,554	31,753
INSURANCE	336,143	0	792	0	0	1,966	41,030
PERSONNEL	45,187	0	1,676	0	0	5,334	52,960
FINANCE	45,415	0	580	0	0	4,404	67,746
COMMUNICATIONS	123,973	0	0	0	0	0	(115,338)
COUNTY COUNSEL	12,511	0	0	0	0	0	5,353
Total Allocated	647,320	0	11,974	0	0	25,652	476,440
Roll Forward	(73,873)	(3,605)	5,032	0	(5,328)	2,094	(12,283)
Cost With Roll Forward	573,447	(3,605)	17,006	0	(5,328)	27,746	464,157
Adjustments	0	0	0	0	0	0	0
Proposed Costs	573,447	(3,605)	17,006	0	(5,328)	27,746	464,157

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Allocated Costs By Department

Detail

Central Service Departments	AG COMMISSIONER	BLDG INSPECTION	PLANNING	LAFCO	REGIONAL PLANNING	KCAG	RECORDER
BUILDING USE	42,250	1,533	4,616	240	0	0	1,472
EQUIPMENT USE	14,123	1,400	20,425	0	0	0	3,591
ADMINISTRATION	8,574	1,874	3,653	173	0	0	1,663
INSURANCE	10,332	1,749	19,717	25	0	0	2,040
PERSONNEL	19,431	4,572	8,382	0	0	0	5,334
FINANCE	20,108	4,653	8,520	511	0	1,257	4,384
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	2,054	0	39,523	507	<1437	0	2,365
Total Allocated	116,872	15,781	104,836	1,456	0	1,257	20,849
Roll Forward	2,152	3,291	592	123	<5277	(6)	(8,231)
Cost With Roll Forward	119,024	19,072	105,428	1,579	0	1,251	12,618
Adjustments	0	0	0	0	0	0	0
Proposed Costs	119,024	19,072	105,428	1,579	0	1,251	12,618

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County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	PUBLIC GUARDIAN	ANIMAL CONTROL	ANIMAL SHELTER	HEALTH DEPT	HEALTH-ADMIN	COMM. DISEASE	EHS
BUILDING USE	4,464	0	3,280	0	107,473	0	13,146
EQUIPMENT USE	672	2,493	4,781	3,654	29,314	1,243	3,412
ADMINISTRATION	1,731	1,441	2,111	1,170	2,464	1,441	3,958
INSURANCE	3,748	1,057	2,620	29,957	22,756	2,378	3,755
PERSONNEL	7,620	3,048	4,953	762	9,144	6,858	9,144
FINANCE	5,659	3,170	6,774	2,483	8,946	4,627	9,270
COMMUNICATIONS	0	101,642	0	0	0	0	0
COUNTY COUNSEL	10,660	0	0	0	0	0	11,079
Total Allocated	34,554	112,851	24,519	38,026	180,097	16,547	53,764
Roll Forward	16,703	(19,336)	3,555	14,424	3,055	(4,567)	(14,301)
Cost With Roll Forward	51,257	93,515	28,074	52,450	183,152	11,980	39,463
Adjustments	0	0	0	0	0	0	0
Proposed Costs	51,257	93,515	28,074	52,450	183,152	11,980	39,463



County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	PUB HLTH NURSING	HEALTH LAB	MEDICAL RECORDS	TOBACCO GRANT	WIC	TB PROGRAM	FAMILY PLANNING
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USE	4,163	13,584	923	166	26,738	676	22,200
ADMINISTRATION	3,446	1,306	0	535	6,336	707	5,015
INSURANCE	3,303	793	529	396	6,870	264	4,122
PERSONNEL	9,525	2,286	1,524	1,143	19,812	762	11,888
FINANCE	8,420	3,050	697	1,325	16,677	1,654	11,629
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	28,857	21,019	3,673	3,565	76,433	4,063	54,854
Roll Forward	3,099	18	234	(1,135)	29,734	(44)	(3,684)
Cost With Roll Forward	31,956	21,037	3,907	2,430	106,167	4,019	51,170
Adjustments	0	0	0	0	0	0	0
Proposed Costs	31,956	21,037	3,907	2,430	106,167	4,019	51,170



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Allocated Costs By Department

Detail

Central Service Departments	CHILD HEALTH INIT.	EMERGENCY PREP	AIDS PROGRAM	CHILD HEALTH	CRIPPLED CHILD	HEALTH GRANTS	MARGOLIN GRANT
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USE	0	4,258	421	1,463	1,445	2,941	857
ADMINISTRATION	0	1,444	816	2,072	2,652	1,862	952
INSURANCE	0	529	793	1,520	1,849	1,849	951
PERSONNEL	0	1,524	2,286	4,382	5,334	5,334	2,743
FINANCE	0	3,011	2,729	4,553	5,784	4,632	2,545
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	0	10,766	7,045	13,990	17,064	16,618	8,048
Roll Forward	(8,019)	3,159	(4,719)	102	1,157	(5,562)	(1,446)
Cost With Roll Forward	(8,019)	13,925	2,326	14,092	18,221	11,056	6,602
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(8,019)	13,925	2,326	14,092	18,221	11,056	6,602



County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	MEDICAL ASSISTANCE	MENTAL HEALTH	MENTAL HLTH-CNTY	SUBSTANCE ABUSE	BHA-MH ACT	FIRST 5	AOD GRANTS
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	1,276	8,878	5,989	0
ADMINISTRATION	0	27,968	3,808	4,232	14,985	9,507	0
INSURANCE	0	0	264	529	3,964	3,435	0
PERSONNEL	0	0	762	1,524	11,430	9,907	0
FINANCE	554	38,016	5,566	7,054	27,066	10,775	16
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	(3,058)	(560)	(889)	(2,790)	0
Total Allocated	554	65,984	7,342	14,055	65,434	36,823	16
Roll Forward	(455)	(21,982)	(4,847)	(11,379)	32,947	(16,495)	(4,532)
Cost With Roll Forward	99	44,002	2,495	2,676	98,381	20,328	(4,516)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	99	44,002	2,495	2,676	98,381	20,328	(4,516)

**County of Kings
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Allocated Costs By Department**

Detail

Central Service Departments	BHA	WELFARE	IHSS	CATEGORICAL AID	CHILD ABUSE	JOB TRAINING	LIBRARY
BUILDING USE	0	217,907	0	0	0	0	28,169
EQUIPMENT USE	1,736	0	0	0	0	0	15,785
ADMINISTRATION	0	90,573	0	0	635	0	6,985
INSURANCE	1,322	172,810	0	0	0	7,838	6,254
PERSONNEL	3,811	217,935	0	0	0	22,098	14,005
FINANCE	2,118	209,646	1,103	0	1,309	19,222	16,739
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	(361)	0	(558)	0	0	62	996
Total Allocated	8,626	908,871	545	0	1,944	49,220	88,933
Roll Forward	(3,551)	103,025	(2,259)	0	(128)	16,366	(2,459)
Cost With Roll Forward	5,075	1,011,896	(1,714)	0	1,816	65,586	86,474
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,075	1,011,896	(1,714)	0	1,816	65,586	86,474

County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	AG EXTENSION	ROADS	PARKS	BLDG PROJECTS	FLEET MANAGEMENT	BLDG MAINTENANCE	SURVEYOR
BUILDING USE	23,645	1,795	34,566	0	21,273	6,856	0
EQUIPMENT USE	612	0	0	0	0	0	0
ADMINISTRATION	741	22,743	3,856	0	11,091	10,842	522
INSURANCE	1,988	26,661	5,170	0	1,870	9,216	925
PERSONNEL	1,524	16,002	8,382	0	5,334	20,574	2,667
FINANCE	1,756	39,534	10,035	0	21,254	25,816	1,736
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	186	0	0	0	0
Total Allocated	30,266	106,735	62,195	0	60,822	73,304	5,850
Roll Forward	(2,033)	24,746	18,548	0	(5,189)	(2,994)	(821)
Cost With Roll Forward	28,233	131,481	80,743	0	55,633	70,310	5,029
Adjustments	0	0	0	0	0	0	0
Proposed Costs	28,233	131,481	80,743	0	55,633	70,310	5,029

County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	AITS	TRANSIT AGENCY	VAN POOL	AITS II	PW-ADMIN	KCWMA	OTHER
BUILDING USE	0	5,270	0	0	6,698	0	78,434
EQUIPMENT USE	0	0	0	0	0	0	0
ADMINISTRATION	0	0	0	0	0	0	0
INSURANCE	0	891	0	0	1,645	0	505
PERSONNEL	0	0	0	0	2,667	0	0
FINANCE	4,656	3,223	2,424	245	1,241	18,014	(12,390)
COMMUNICATIONS	0	0	0	0	0	0	179,379
COUNTY COUNSEL	0	(2,855)	0	0	11,016	62	(83,523)
Total Allocated	4,656	6,529	2,424	245	23,267	18,076	162,405
Roll Forward	3,243	(3,896)	182	(1,469)	(7,073)	5,058	93,487
Cost With Roll Forward	7,899	2,633	2,606	(1,224)	16,194	23,134	255,892
Adjustments	0	0	0	0	0	0	0
Proposed Costs	7,899	2,633	2,606	(1,224)	16,194	23,134	255,892



County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	SubTotal	Direct Billed	Unallocated	Total
BUILDING USE	1,770,359	0	0	1,770,359
EQUIPMENT USE	858,186	0	0	858,186
ADMINISTRATION	510,523	209,649	83,032	803,204
INSURANCE	952,620	0	0	952,620
PERSONNEL	936,531	0	0	936,531
FINANCE	1,133,595	45,721	1,143,174	2,322,490
COMMUNICATIONS	1,073,244	318,098	0	1,391,342
COUNTY COUNSEL	235,560	281,290	321,124	837,974
Total Allocated	7,470,618	854,758	1,547,330	9,872,706
Roll Forward	154,355	0	0	154,355
Cost With Roll Forward	7,624,973	854,758	1,547,330	10,027,061
Adjustments	0	0	0	0
Proposed Costs	7,624,973	854,758	1,547,330	10,027,061

County of Kings
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Fiscal Year 2010-2011
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2013	Fixed Costs Fiscal 2013	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
BOARD OF SUP.	212,060	164,222	47,838	259,898	0	259,898
ASSESSOR	88,650	88,258	392	89,042	0	89,042
F/A REPAIR	0	5	(5)	(5)	0	(5)
ELECTIONS	118,492	124,996	(6,504)	111,988	0	111,988
EMP. BENEFITS	133	124	9	142	0	142
INFO. TECHNOLOGY	97,926	104,892	(6,966)	90,960	0	90,960
ITD PC REPLACEMENT	490	88	402	892	0	892
PURCHASING	4,063	3,502	561	4,624	0	4,624
MICROFILM/STORAGE	18,449	19,648	(1,199)	17,250	0	17,250
CENTRAL SERVICES	21,501	22,514	(1,013)	20,488	0	20,488
TELECOMMUNICATION	3,895	5,892	(1,997)	1,898	0	1,898
IT ADMIN.	4,603	3,685	918	5,521	0	5,521
UNEMP. INS.	52	51	1	53	0	53
WORKERS COMP	282	253	29	311	0	311
LIAB. INSURANCE	17,100	7,400	9,700	26,800	0	26,800
LAW LIBRARY	7,654	7,067	587	8,241	0	8,241
GEN. FUND COURT	43,891	35,036	8,855	52,746	0	52,746
TRIAL COURT	0	236,616	(236,616)	(236,616)	0	(236,616)
COURT REPORTER	157	216	(59)	98	0	98
DA PROSECUTION	135,730	138,578	(2,848)	132,882	0	132,882
CHILD SUPPORT	120,345	114,526	5,819	126,164	0	126,164
DA CHILD ABDUCT.	3,985	4,447	(462)	3,523	0	3,523
CHILD ADVOCACY	15,877	16,456	(579)	15,298	0	15,298
DA OCJP GRANT	0	2,354	(2,354)	(2,354)	0	(2,354)
DA PRISONS	17,726	18,787	(1,061)	16,665	0	16,665
DA ST RAPE GRANT	2,373	3,346	(973)	1,400	0	1,400
DA MISC GRANTS	11,240	9,216	2,024	13,264	0	13,264
GRAND JURY	8,649	13,591	(4,942)	3,707	0	3,707
SHERIFF ADMIN	94,436	155,968	(61,532)	32,904	0	32,904
CONTRACT LAW	5,118	31,908	(26,790)	(21,672)	0	(21,672)
SHERIFF-NTF	24,042	17,792	6,250	30,292	0	30,292
SHERIFF-OPS.	1,039,064	762,089	276,975	1,316,039	0	1,316,039
RURAL CRIME	11,530	10,022	1,508	13,038	0	13,038
SHERIFF OPS-AB443	11,188	6,522	4,666	15,854	0	15,854
COURT SECURITY	21,396	21,464	(68)	21,328	0	21,328

**County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2013	Fixed Costs Fiscal 2013	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
SHERIFF - JAIL	1,016,854	1,013,171	3,683	1,020,537	0	1,020,537
JAIL KITCHEN	30,750	30,475	275	31,025	0	31,025
JUVENILE CENTER	299,310	141,874	157,436	456,746	0	456,746
JUV DAY CENTER	0	0	0	0	0	0
JUVENILE ACADEMY	0	148,211	(148,211)	(148,211)	0	(148,211)
PROB-YOBBG	5,722	2,966	2,756	8,478	0	8,478
PROB-PROP 36	1,974	2,549	(575)	1,399	0	1,399
PROBATION	647,320	721,193	(73,873)	573,447	0	573,447
TITLE II GRANTS	0	3,605	(3,605)	(3,605)	0	(3,605)
VICTIM WITNESS	11,974	6,942	5,032	17,006	0	17,006
FEMALE JUV CENTER	0	0	0	0	0	0
VICTIM ASSIST PROG	0	5,328	(5,328)	(5,328)	0	(5,328)
PROB. MISC GRANTS	25,652	23,558	2,094	27,746	0	27,746
FIRE	476,440	488,723	(12,283)	464,157	0	464,157
AG COMMISSIONER	116,872	114,720	2,152	119,024	0	119,024
BLDG INSPECTION	15,781	12,490	3,291	19,072	0	19,072
PLANNING	104,836	104,244	592	105,428	0	105,428
LAFCO	1,456	1,333	123	1,579	0	1,579
REGIONAL PLANNING	0	0	0	0	0	0
KCAG	1,257	1,263	(6)	1,251	0	1,251
RECORDER	20,849	29,080	(8,231)	12,618	0	12,618
PUBLIC GUARDIAN	34,554	17,851	16,703	51,257	0	51,257
ANIMAL CONTROL	112,851	132,187	(19,336)	93,515	0	93,515
ANIMAL SHELTER	24,519	20,964	3,555	28,074	0	28,074
HEALTH DEPT	38,026	23,602	14,424	52,450	0	52,450
HEALTH-ADMIN	180,097	177,042	3,055	183,152	0	183,152
COMM. DISEASE	16,547	21,114	(4,567)	11,980	0	11,980
EHS	53,764	68,065	(14,301)	39,463	0	39,463
PUB HLTH NURSING	28,857	25,758	3,099	31,956	0	31,956
HEALTH LAB	21,019	21,001	18	21,037	0	21,037
MEDICAL RECORDS	3,673	3,439	234	3,907	0	3,907
TOBACCO GRANT	3,565	4,700	(1,135)	2,430	0	2,430
WIC	76,433	46,699	29,734	106,167	0	106,167
TB PROGRAM	4,063	4,107	(44)	4,019	0	4,019
FAMILY PLANNING	54,854	58,538	(3,684)	51,170	0	51,170



County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2013	Fixed Costs Fiscal 2013	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
CHILD HEALTH INIT.	0	8,019	(8,019)	(8,019)	0	(8,019)
EMERGENCY PREP	10,766	7,607	3,159	13,925	0	13,925
AIDS PROGRAM	7,045	11,764	(4,719)	2,326	0	2,326
CHILD HEALTH	13,990	13,888	102	14,092	0	14,092
CRIPPLED CHILD	17,064	15,907	1,157	18,221	0	18,221
HEALTH GRANTS	16,618	22,180	(5,562)	11,056	0	11,056
MARGOLIN GRANT	8,048	9,494	(1,446)	6,602	0	6,602
MEDICAL ASSISTANCE	554	1,009	(455)	99	0	99
MENTAL HEALTH	65,984	87,966	(21,982)	44,002	0	44,002
MENTAL HLTH-CNTY	7,342	12,189	(4,847)	2,495	0	2,495
SUBSTANCE ABUSE	14,055	25,434	(11,379)	2,676	0	2,676
BHA-MH ACT	65,434	32,487	32,947	98,381	0	98,381
FIRST 5	36,823	53,318	(16,495)	20,328	0	20,328
AOD GRANTS	16	4,548	(4,532)	(4,516)	0	(4,516)
BHA	8,626	12,177	(3,551)	5,075	0	5,075
WELFARE	908,871	805,846	103,025	1,011,896	0	1,011,896
IHSS	545	2,804	(2,259)	(1,714)	0	(1,714)
CATEGORICAL AID	0	0	0	0	0	0
CHILD ABUSE	1,944	2,072	(128)	1,816	0	1,816
JOB TRAINING	49,220	32,854	16,366	65,586	0	65,586
LIBRARY	88,933	91,392	(2,459)	86,474	0	86,474
AG EXTENSION	30,266	32,299	(2,033)	28,233	0	28,233
ROADS	106,735	81,989	24,746	131,481	0	131,481
PARKS	62,195	43,647	18,548	80,743	0	80,743
BLDG PROJECTS	0	0	0	0	0	0
FLEET MANAGEMENT	60,822	66,011	(5,189)	55,633	0	55,633
BLDG MAINTENANCE	73,304	76,298	(2,994)	70,310	0	70,310
SURVEYOR	5,850	6,671	(821)	5,029	0	5,029
AIT5	4,656	1,413	3,243	7,899	0	7,899
TRANSIT AGENCY	6,529	10,425	(3,896)	2,633	0	2,633
VAN POOL	2,424	2,242	182	2,606	0	2,606
AIT5 II	245	1,714	(1,469)	(1,224)	0	(1,224)
PW-ADMIN	23,267	30,340	(7,073)	16,194	0	16,194
KCWMA	18,076	13,018	5,058	23,134	0	23,134
OTHER	162,405	68,918	93,487	255,892	0	255,892

County of Kings
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Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2013	Fixed Costs Fiscal 2013	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
SubTotal	7,470,618	7,316,263	154,355	7,624,973	0	7,624,973
Direct Billed	854,758					854,758
Unallocated	1,547,330					1,547,330
Total	9,872,706					10,027,061



County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE	1,802,516	0	
EQUIPMENT USE	933,101	0	
ADMINISTRATION	884,759	0	
INSURANCE	875,140	0	
PERSONNEL	997,610	(70,799)	
FINANCE	2,299,924	0	
COMMUNICATIONS	1,379,678	(80,838)	
COUNTY COUNSEL	851,615	0	
BOARD OF SUP.			212,060
ASSESSOR			88,650
F/A REPAIR			0
ELECTIONS			118,492
EMP. BENEFITS			133
INFO. TECHNOLOGY			97,926
ITD PC REPLACEMENT			490
PURCHASING			4,063
MICROFILM/STORAGE			18,449
CENTRAL SERVICES			21,501
TELECOMMUNICATION			3,895
IT ADMIN.			4,603
UNEMP. INS.			52
WORKERS COMP			282
LIAB. INSURANCE			17,100
LAW LIBRARY			7,654
GEN. FUND COURT			43,891
TRIAL COURT			0
COURT REPORTER			157
DA PROSECUTION			135,730
CHILD SUPPORT			120,345
DA CHILD ABDUCT.			3,985
CHILD ADVOCACY			15,877
DA OCJP GRANT			0
DA PRISONS			17,726
DA ST RAPE GRANT			2,373
DA MISC GRANTS			11,240
GRAND JURY			8,649
SHERIFF ADMIN			94,436

All Monetary Values Are \$ Dollars

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County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
CONTRACT LAW			5,118
SHERIFF-NTF			24,042
SHERIFF-OPS.			1,039,064
RURAL CRIME			11,530
SHERIFF OPS-AB443			11,188
COURT SECURITY			21,396
SHERIFF - JAIL			1,016,854
JAIL KITCHEN			30,750
JUVENILE CENTER			299,310
JUV DAY CENTER			0
JUVENILE ACADEMY			0
PROB-YOYG			5,722
PROB-PROP 36			1,974
PROBATION			647,320
TITLE II GRANTS			0
VICTIM WITNESS			11,974
FEMALE JUV CENTER			0
VICTIM ASSIST PROG			0
PROB. MISC GRANTS			25,652
FIRE			476,440
AG COMMISSIONER			116,872
BLDG INSPECTION			15,781
PLANNING			104,836
LAFCO			1,456
REGIONAL PLANNING			0
KCAG			1,257
RECORDER			20,849
PUBLIC GUARDIAN			34,554
ANIMAL CONTROL			112,851
ANIMAL SHELTER			24,519
HEALTH DEPT			38,026
HEALTH-ADMIN			180,097
COMM. DISEASE			16,547
EHS			53,764
PUB HLTH NURSING			28,857
HEALTH LAB			21,019
MEDICAL RECORDS			3,673

All Monetary Values Are \$ Dollars

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County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
TOBACCO GRANT			3,565
WIC			76,433
TB PROGRAM			4,063
FAMILY PLANNING			54,854
CHILD HEALTH INIT.			0
EMERGENCY PREP			10,766
AIDS PROGRAM			7,045
CHILD HEALTH			13,990
CRIPPLED CHILD			17,064
HEALTH GRANTS			16,618
MARGOLIN GRANT			8,048
MEDICAL ASSISTANCE			554
MENTAL HEALTH			65,984
MENTAL HLTH-CNTY			7,342
SUBSTANCE ABUSE			14,055
BHA-MH ACT			65,434
FIRST 5			36,823
AOD GRANTS			16
BHA			8,626
WELFARE			908,871
IHSS			545
CATEGORICAL AID			0
CHILD ABUSE			1,944
JOB TRAINING			49,220
LIBRARY			88,933
AG EXTENSION			30,266
ROADS			106,735
PARKS			62,195
BLDG PROJECTS			0
FLEET MANAGEMENT			60,822
BLDG MAINTENANCE			73,304
SURVEYOR			5,850
AITs			4,656
TRANSIT AGENCY			6,529
VAN POOL			2,424
AITs II			245
PW-ADMIN			23,267

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County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
KCWMA			18,076	
OTHER			162,405	
Direct Billed Total			854,758	
Unallocated Total			1,547,330	
Totals	10,024,343	(151,637)	9,872,706	Deviation 0

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Detail Of Allocated Costs

Department	BUILDING USE 1.5	EQUIPMENT USE 2.5	INSURANCE 4.5	ADMINISTRATION 3.5	PERSONNEL 5.5	FINANCE 6.5	COMMUNICATIONS 7.5
BUILDING USE	(1,802,516)	0	0	0	0	0	0
EQUIPMENT USE	0	(933,101)	0	0	0	0	0
ADMINISTRATION	9,290	474	2,230	(923,048)	3,703	5,358	0
INSURANCE	0	0	(968,938)	89,505	0	4,293	0
PERSONNEL	3,886	578	2,010	13,771	(969,380)	9,089	0
FINANCE	7,127	21,253	5,140	8,646	12,573	(2,359,427)	0
COMMUNICATIONS	7,792	52,422	4,729	4,717	11,430	11,412	(1,391,342)
COUNTY COUNSEL	4,062	188	2,209	3,205	5,143	6,785	0
BOARD OF SUP.	9,290	1,563	2,791	2,672	5,334	5,802	0
ASSESSOR	9,742	13,959	7,817	7,499	19,470	17,715	0
F/A REPAIR	0	0	0	0	0	0	0
ELECTIONS	5,199	95,985	2,316	2,599	4,572	7,323	0
EMP. BENEFITS	0	0	0	0	0	133	0
INFO. TECHNOLOGY	19,231	0	9,200	15,643	21,336	31,084	0
ITD PC REPLACEMENT	0	0	0	0	0	490	0
PURCHASING	844	0	436	406	762	1,117	0
MICROFILM/STORAGE	9,265	0	2,089	1,095	3,048	2,952	0
CENTRAL SERVICES	8,213	0	1,619	2,746	3,048	5,875	0
TELECOMMUNICATION	0	0	0	1,530	0	2,365	0
IT ADMIN.	0	0	793	256	2,286	1,268	0
UNEMP. INS.	0	0	0	4	0	48	0
WORKERS COMP	0	0	0	0	0	282	0
LIAB. INSURANCE	0	0	0	7,178	0	9,922	0
LAW LIBRARY	3,561	140	585	399	609	1,364	0
GEN. FUND COURT	0	0	11,461	12,231	0	19,701	0
TRIAL COURT	0	0	0	0	0	0	0
COURT REPORTER	0	0	0	68	0	89	0
DA PROSECUTION	24,094	19,725	12,597	14,745	29,147	32,683	0
CHILD SUPPORT	0	0	19,090	15,260	43,434	39,822	0
DA CHILD ABDUCT.	0	0	529	569	1,524	1,363	0
CHILD ADVOCACY	6,519	146	1,185	1,490	2,743	3,794	0
DA OCJP GRANT	0	0	0	0	0	0	0
DA PRISONS	0	0	2,114	3,021	6,096	6,495	0
DA ST RAPE GRANT	0	700	396	635	1,143	(501)	0
DA MISC GRANTS	0	5,245	793	2,205	2,286	711	0
GRAND JURY	0	451	291	421	0	2,133	0

All Monetary Values Are \$ Dollars

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Report Output Prepared By County of Kings



County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Detail Of Allocated Costs

Department	BUILDING USE 1.5	EQUIPMENT USE 2.5	INSURANCE 4.5	ADMINISTRATION 3.5	PERSONNEL 5.5	FINANCE 6.5	COMMUNICATIONS 7.5
SHERIFF ADMIN	26,001	3,272	7,115	6,038	14,478	16,059	0
CONTRACT LAW	0	0	0	2,133	0	2,985	0
SHERIFF-NTF	0	12,002	1,322	1,999	3,811	4,908	0
SHERIFF-OPS.	0	86,097	46,225	25,139	44,958	53,057	783,588
RURAL CRIME	0	4,753	793	1,114	2,286	2,584	0
SHERIFF OPS-AB443	0	0	1,322	1,941	3,811	4,114	0
COURT SECURITY	0	0	2,774	3,266	8,001	7,355	0
SHERIFF - JAIL	775,970	14,502	42,418	36,599	69,724	77,143	0
JAIL KITCHEN	11,177	3,828	3,075	0	7,620	5,050	0
JUVENILE CENTER	170,883	5,478	21,297	19,480	40,386	41,786	0
JUV DAY CENTER	0	0	0	0	0	0	0
JUVENILE ACADEMY	0	0	0	0	0	0	0
PROB-YOBG	0	0	793	726	2,286	1,917	0
PROB-PROP 36	0	0	264	282	762	666	0
PROBATION	28,669	36,336	336,143	19,086	45,187	45,415	123,973
TITLE II GRANTS	0	0	0	0	0	0	0
VICTIM WITNESS	3,148	4,921	792	857	1,676	580	0
FEMALE JUV CENTER	0	0	0	0	0	0	0
VICTIM ASSIST PROG	0	0	0	0	0	0	0
PROB. MISC GRANTS	233	12,161	1,966	1,554	5,334	4,404	0
FIRE	55,233	337,703	41,030	31,753	52,960	67,746	(115,338)
AG COMMISSIONER	42,250	14,123	10,332	8,574	19,431	20,108	0
BLDG INSPECTION	1,533	1,400	1,749	1,874	4,572	4,653	0
PLANNING	4,616	20,425	19,717	3,653	8,382	8,520	0
LAFCO	240	0	25	173	0	511	0
REGIONAL PLANNING	0	0	0	0	0	0	0
KCAG	0	0	0	0	0	1,257	0
RECORDER	1,472	3,591	2,040	1,663	5,334	4,384	0
PUBLIC GUARDIAN	4,464	672	3,748	1,731	7,620	5,659	0
ANIMAL CONTROL	0	2,493	1,057	1,441	3,048	3,170	101,642
ANIMAL SHELTER	3,280	4,781	2,620	2,111	4,953	6,774	0
HEALTH DEPT	0	3,654	29,957	1,170	762	2,483	0
HEALTH-ADMIN	107,473	29,314	22,756	2,464	9,144	8,946	0
COMM. DISEASE	0	1,243	2,378	1,441	6,858	4,627	0
EHS	13,146	3,412	3,755	3,958	9,144	9,270	0
PUB HLTH NURSING	0	4,163	3,303	3,446	9,525	8,420	0

All Monetary Values Are \$ Dollars

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County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Detail Of Allocated Costs

Department	BUILDING USE 1.5	EQUIPMENT USE 2.5	INSURANCE 4.5	ADMINISTRATION 3.5	PERSONNEL 5.5	FINANCE 6.5	COMMUNICATIONS 7.5
HEALTH LAB	0	13,584	793	1,306	2,286	3,050	0
MEDICAL RECORDS	0	923	529	0	1,524	697	0
TOBACCO GRANT	0	166	396	535	1,143	1,325	0
WIC	0	26,738	6,870	6,336	19,812	16,677	0
TB PROGRAM	0	676	264	707	762	1,654	0
FAMILY PLANNING	0	22,200	4,122	5,015	11,888	11,629	0
CHILD HEALTH INIT.	0	0	0	0	0	0	0
EMERGENCY PREP	0	4,258	529	1,444	1,524	3,011	0
AIDS PROGRAM	0	421	793	816	2,286	2,729	0
CHILD HEALTH	0	1,463	1,520	2,072	4,382	4,553	0
CRIPPLED CHILD	0	1,445	1,849	2,652	5,334	5,784	0
HEALTH GRANTS	0	2,941	1,849	1,862	5,334	4,632	0
MARGOLIN GRANT	0	857	951	952	2,743	2,545	0
MEDICAL ASSISTANCE	0	0	0	0	0	554	0
MENTAL HEALTH	0	0	0	27,968	0	38,016	0
MENTAL HLTH-CNTY	0	0	264	3,808	762	5,566	0
SUBSTANCE ABUSE	0	1,276	529	4,232	1,524	7,054	0
BHA-MH ACT	0	8,878	3,964	14,985	11,430	27,066	0
FIRST 5	0	5,989	3,435	9,507	9,907	10,775	0
AOD GRANTS	0	0	0	0	0	16	0
BHA	0	1,736	1,322	0	3,811	2,118	0
WELFARE	217,907	0	172,810	90,573	217,935	209,646	0
IHSS	0	0	0	0	0	1,103	0
CATEGORICAL AID	0	0	0	0	0	0	0
CHILD ABUSE	0	0	0	635	0	1,309	0
JOB TRAINING	0	0	7,838	0	22,098	19,222	0
LIBRARY	28,169	15,785	6,254	6,985	14,005	16,739	0
AG EXTENSION	23,645	612	1,988	741	1,524	1,756	0
ROADS	1,795	0	26,661	22,743	16,002	39,534	0
PARKS	34,566	0	5,170	3,856	8,382	10,035	0
BLDG PROJECTS	0	0	0	0	0	0	0
FLEET MANAGEMENT	21,273	0	1,870	11,091	5,334	21,254	0
BLDG MAINTENANCE	6,856	0	9,216	10,842	20,574	25,816	0
SURVEYOR	0	0	925	522	2,667	1,736	0
AITS	0	0	0	0	0	4,656	0
TRANSIT AGENCY	5,270	0	891	0	0	3,223	0

All Monetary Values Are \$ Dollars

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Report Output Prepared By County of Kings



County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Detail Of Allocated Costs

Department	BUILDING USE 1.5	EQUIPMENT USE 2.5	INSURANCE 4.5	ADMINISTRATION 3.5	PERSONNEL 5.5	FINANCE 6.5	COMMUNICATIONS 7.5
VAN POOL	0	0	0	0	0	2,424	0
AITS II	0	0	0	0	0	245	0
PW-ADMIN	6,698	0	1,645	0	2,667	1,241	0
KCWMA	0	0	0	0	0	18,014	0
OTHER	78,434	0	505	0	0	(12,390)	179,379
Direct Billings	0	0	0	209,649	0	45,721	318,098
Unallocated	0	0	0	83,032	0	1,143,174	0
Total	0	0	0	0	0	0	0

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
BUILDING USE	0	0
EQUIPMENT USE	0	0
ADMINISTRATION	17,234	0
INSURANCE	0	0
PERSONNEL	13,235	0
FINANCE	4,764	0
COMMUNICATIONS	0	0
COUNTY COUNSEL	(873,207)	0
BOARD OF SUP.	184,608	212,060
ASSESSOR	12,448	88,650
F/A REPAIR	0	0
ELECTIONS	498	118,492
EMP. BENEFITS	0	133
INFO. TECHNOLOGY	1,432	97,926
ITD PC REPLACEMENT	0	490
PURCHASING	498	4,063
MICROFILM/STORAGE	0	18,449
CENTRAL SERVICES	0	21,501
TELECOMMUNICATION	0	3,895
IT ADMIN.	0	4,603
UNEMP. INS.	0	52
WORKERS COMP	0	282
LIAB. INSURANCE	0	17,100
LAW LIBRARY	996	7,654
GEN. FUND COURT	498	43,891
TRIAL COURT	0	0
COURT REPORTER	0	157
DA PROSECUTION	2,739	135,730
CHILD SUPPORT	2,739	120,345
DA CHILD ABDUCT.	0	3,985
CHILD ADVOCACY	0	15,877
DA OCJP GRANT	0	0
DA PRISONS	0	17,726
DA ST RAPE GRANT	0	2,373
DA MISC GRANTS	0	11,240
GRAND JURY	5,353	8,649

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County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
SHERIFF ADMIN	21,473	94,436
CONTRACT LAW	0	5,118
SHERIFF-NTF	0	24,042
SHERIFF-OPS.	0	1,039,064
RURAL CRIME	0	11,530
SHERIFF OPS-AB443	0	11,188
COURT SECURITY	0	21,396
SHERIFF - JAIL	498	1,016,854
JAIL KITCHEN	0	30,750
JUVENILE CENTER	0	299,310
JUV DAY CENTER	0	0
JUVENILE ACADEMY	0	0
PROB-YOYG	0	5,722
PROB-PROP 36	0	1,974
PROBATION	12,511	647,320
TITLE II GRANTS	0	0
VICTIM WITNESS	0	11,974
FEMALE JUV CENTER	0	0
VICTIM ASSIST PROG	0	0
PROB. MISC GRANTS	0	25,652
FIRE	5,353	476,440
AG COMMISSIONER	2,054	116,872
BLDG INSPECTION	0	15,781
PLANNING	39,523	104,836
LAFCO	507	1,456
REGIONAL PLANNING	0	0
KCAG	0	1,257
RECORDER	2,365	20,849
PUBLIC GUARDIAN	10,660	34,554
ANIMAL CONTROL	0	112,851
ANIMAL SHELTER	0	24,519
HEALTH DEPT	0	38,026
HEALTH-ADMIN	0	180,097
COMM. DISEASE	0	16,547
EHS	11,079	53,764
PUB HLTH NURSING	0	28,857

All Monetary Values Are \$ Dollars

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County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
HEALTH LAB	0	21,019
MEDICAL RECORDS	0	3,673
TOBACCO GRANT	0	3,565
WIC	0	76,433
TB PROGRAM	0	4,063
FAMILY PLANNING	0	54,854
CHILD HEALTH INIT.	0	0
EMERGENCY PREP	0	10,766
AIDS PROGRAM	0	7,045
CHILD HEALTH	0	13,990
CRIPPLED CHILD	0	17,064
HEALTH GRANTS	0	16,618
MARGOLIN GRANT	0	8,048
MEDICAL ASSISTANCE	0	554
MENTAL HEALTH	0	65,984
MENTAL HLTH-CNTY	(3,058)	7,342
SUBSTANCE ABUSE	(560)	14,055
BHA-MH ACT	(889)	65,434
FIRST 5	(2,790)	36,823
AOD GRANTS	0	16
BHA	(361)	8,626
WELFARE	0	908,871
IHSS	(558)	545
CATEGORICAL AID	0	0
CHILD ABUSE	0	1,944
JOB TRAINING	62	49,220
LIBRARY	996	88,933
AG EXTENSION	0	30,266
ROADS	0	106,735
PARKS	186	62,195
BLDG PROJECTS	0	0
FLEET MANAGEMENT	0	60,822
BLDG MAINTENANCE	0	73,304
SURVEYOR	0	5,850
AITS	0	4,656
TRANSIT AGENCY	(2,855)	6,529

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County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
VAN POOL	0	2,424
AITS II	0	245
PW-ADMIN	11,016	23,267
KCWMA	62	18,076
OTHER	(83,523)	162,405
Direct Billings	281,290	854,758
Unallocated	321,124	1,547,330
Total	0	9,872,706

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
BUILDING USE		
1.4.1 BUILDING USE	ACQUISITION COST AND SQUARE FOOTAGE OCCUPIED	SPACE COSTS SUMMARY
EQUIPMENT USE		
2.4.1 EQUIPMENT USE	DEPARTMENTAL EQUIPMENT INVENTORIES	FIXED ASSET REPORT AS OF 6/30/09
ADMINISTRATION		
3.4.1 BUDGET ADMIN	DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)	ANNUAL BUDGET
3.4.2 DEPT ADMIN	DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)	ANNUAL BUDGET
3.4.3 RISK MANAGEMENT	DIRECT ALLOCATION TO USER DEPARTMENT	TIME WORKSHEETS
3.4.4 PERSONNEL ADMIN	DIRECT ALLOCATION TO USER DEPARTMENT	TIME WORKSHEET
INSURANCE		
4.4.1 BLANKET BOND	NUMBER OF EMPLOYEES	BUDGET & PAYROLL REPORTS
4.4.2 PROPERTY/FIRE	SQUARE FOOTAGE OCCUPIED	SPACE COSTS SUMMARY
4.4.3 MEDICAL MALPRCT	DIRECT ALLOCATION TO HEALTH DEPT	APPROPRIATIONS LEDGER
4.4.4 GEN LIAB EXPR	DEPARTMENTAL PERCENTAGE OF INCURRED	COST CLAIM DETAIL
4.4.5 GEN LIAB EXPO	NUMBER OF EMPLOYEES	BUDGET & PAYROLL REPORTS
4.4.6 POLLUTION LIAB	SQUARE FOOTAGE OCCUPIED	SPACE COSTS SUMMARY
4.4.7 AIRCRAFT INSURANCE	DIRECT ALLOCATION TO FIRE DEPARTMENT	APPROPRIATIONS LEDGER
PERSONNEL		
5.4.1 PERSONNEL	NUMBER OF EMPLOYEES	BUDGET & PAYROLL REPORTS
5.4.2 TUITION REIMB	ACTUAL CHARGES TO DEPARTMENTS	APPROPRIATIONS LEDGER
FINANCE		
6.4.1 CLAIMS	NUMBER OF CLAIMS PROCESSED	DATA PROCESSING
6.4.2 PAYROLL	NUMBER OF EMPLOYEES	BUDGET & PAYROLL REPORTS
6.4.3 COST PLAN	DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)	ANNUAL BUDGET
6.4.4 GENERAL ACCTG	DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)	ANNUAL BUDGET
6.4.5 TREAS WARRANTS	NUMBER OF WARRANTS ISSUED	WARRANT REGISTERS
6.4.6 AUDIT	DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)	ANNUAL BUDGET

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
COMMUNICATIONS		
7.4.1 RADIO DISPATCH	NUMBER OF CALLS	COMMUNICATIONS RECORDS
COUNTY COUNSEL		
8.4.1 LEGAL SERVICES	DIRECT HOURS OF ATTORNEYS	COUNTY COUNSEL TIME RECORDS

COUNTY OF KINGS
COUNTYWIDE COST ALLOCATION PLAN
BUILDING USE CHARGE

NATURE AND EXTENT OF SERVICES

A Building Use Charge (Allowance) is allowable at the rate of two percent of the acquisition cost of the building plus subsequent capital improvements. Acquisition costs include the purchase price or construction cost, architect fees, costs of licenses and permits, consultant fees, and landscaping costs.

Costs of single occupant buildings are charged to the specific department. The cost of multiple occupant buildings is allocated based on the square footage of occupied space.

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,802,516			1,802,516
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>1,802,516</u>	<u>0</u>		<u>1,802,516</u>



County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE

	Total	General & Admin	BUILDING USE
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
BUILDING USE ALLOW	1,802,516	0	1,802,516
Departmental Totals			
Total Expenditures	1,802,516	0	1,802,516
Deductions			
Total Deductions	0	0	0
Functional Cost	1,802,516	0	1,802,516
Allocation Step 1			
1st Allocation	1,802,516	0	1,802,516
Allocation Step 2			
2nd Allocation	0	0	0
Total For 01 BUILDING USE			
Total Allocated	1,802,516	0	1,802,516



County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE

Activity - BUILDING USE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	464,496	0.5154	9,290		9,290		9,290
PERSONNEL	194,302	0.2156	3,886		3,886		3,886
FINANCE	356,331	0.3954	7,127		7,127		7,127
COMMUNICATIONS	389,587	0.4323	7,792		7,792		7,792
COUNTY COUNSEL	203,103	0.2254	4,062		4,062		4,062
BOARD OF SUP.	464,496	0.5154	9,290		9,290		9,290
ASSESSOR	487,089	0.5405	9,742		9,742		9,742
ELECTIONS	259,970	0.2885	5,199		5,199		5,199
INFO. TECHNOLOGY	961,549	1.0669	19,231		19,231		19,231
PURCHASING	42,175	0.0468	844		844		844
MICROFILM/STORAGE	463,231	0.5140	9,265		9,265		9,265
CENTRAL SERVICES	410,650	0.4556	8,213		8,213		8,213
LAW LIBRARY	178,063	0.1976	3,561		3,561		3,561
DA PROSECUTION	1,204,686	1.3367	24,094		24,094		24,094
CHILD ADVOCACY	325,968	0.3617	6,519		6,519		6,519
SHERIFF ADMIN	1,300,063	1.4425	26,001		26,001		26,001
SHERIFF - JAIL	38,798,416	43.0487	775,970		775,970		775,970
JAIL KITCHEN	558,869	0.6201	11,177		11,177		11,177
JUVENILE CENTER	8,544,162	9.4803	170,883		170,883		170,883
PROBATION	1,433,454	1.5905	28,669		28,669		28,669
VICTIM WITNESS	157,394	0.1746	3,148		3,148		3,148
PROB. MISC GRANTS	11,672	0.0130	233		233		233
FIRE	2,761,672	3.0642	55,233		55,233		55,233
AG COMMISSIONER	2,112,517	2.3440	42,250		42,250		42,250
BLDG INSPECTION	76,637	0.0850	1,533		1,533		1,533
PLANNING	230,791	0.2561	4,616		4,616		4,616
LAFCO	12,004	0.0133	240		240		240
RECORDER	73,613	0.0817	1,472		1,472		1,472
PUBLIC GUARDIAN	223,218	0.2477	4,464		4,464		4,464
ANIMAL SHELTER	164,002	0.1820	3,280		3,280		3,280
HEALTH-ADMIN	5,373,628	5.9624	107,473		107,473		107,473

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE

Activity - BUILDING USE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EHS	657,322	0.7293	13,146		13,146		13,146
WELFARE	10,895,357	12.0891	217,907		217,907		217,907
LIBRARY	1,408,472	1.5628	28,169		28,169		28,169
AG EXTENSION	1,182,251	1.3118	23,645		23,645		23,645
ROADS	89,739	0.0996	1,795		1,795		1,795
PARKS	1,728,287	1.9176	34,566		34,566		34,566
FLEET MANAGEMENT	1,063,640	1.1802	21,273		21,273		21,273
BLDG MAINTENANCE	342,790	0.3803	6,856		6,856		6,856
TRANSIT AGENCY	263,493	0.2924	5,270		5,270		5,270
PW-ADMIN	334,895	0.3716	6,698		6,698		6,698
OTHER	3,921,722	4.3514	78,434		78,434		78,434
SubTotal	90,125,776	100.0000	1,802,516		1,802,516		1,802,516
TOTAL	90,125,776	100.0000	1,802,516		1,802,516		1,802,516

Allocation Basis: ACQUISITION COST AND SQUARE FOOTAGE OCCUPIED

Allocation Source: SPACE COSTS SUMMARY

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .5 - Allocation Summary
For Department BUILDING USE

Receiving Department	Total	BUILDING USE
ADMINISTRATION	9,290	9,290
PERSONNEL	3,886	3,886
FINANCE	7,127	7,127
COMMUNICATIONS	7,792	7,792
COUNTY COUNSEL	4,062	4,062
BOARD OF SUP.	9,290	9,290
ASSESSOR	9,742	9,742
ELECTIONS	5,199	5,199
INFO. TECHNOLOGY	19,231	19,231
PURCHASING	844	844
MICROFILM/STORAGE	9,265	9,265
CENTRAL SERVICES	8,213	8,213
LAW LIBRARY	3,561	3,561
DA PROSECUTION	24,094	24,094
CHILD ADVOCACY	6,519	6,519
SHERIFF ADMIN	26,001	26,001
SHERIFF - JAIL	775,970	775,970
JAIL KITCHEN	11,177	11,177
JUVENILE CENTER	170,883	170,883
PROBATION	28,669	28,669
VICTIM WITNESS	3,148	3,148
PROB. MISC GRANTS	233	233
FIRE	55,233	55,233
AG COMMISSIONER	42,250	42,250
BLDG INSPECTION	1,533	1,533
PLANNING	4,616	4,616
LAFCO	240	240
RECORDER	1,472	1,472
PUBLIC GUARDIAN	4,464	4,464
ANIMAL SHELTER	3,280	3,280
HEALTH-ADMIN	107,473	107,473
EHS	13,146	13,146
WELFARE	217,907	217,907
LIBRARY	28,169	28,169

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .5 - Allocation Summary
For Department BUILDING USE

Receiving Department	Total	BUILDING USE
AG EXTENSION	23,645	23,645
ROADS	1,795	1,795
PARKS	34,566	34,566
FLEET MANAGEMENT	21,273	21,273
BLDG MAINTENANCE	6,856	6,856
TRANSIT AGENCY	5,270	5,270
PW-ADMIN	6,698	6,698
OTHER	78,434	78,434
Direct Billed	0	0
Total	1,802,516	1,802,516



COUNTY OF KINGS
COUNTYWIDE COST ALLOCATION PLAN
EQUIPMENT USE CHARGE

NATURE AND EXTENT OF SERVICES

An Equipment Use Charge (Allowance) is allowable at the rate of 6.67 percent of the original charge cost of office equipment, furnishings, and fixtures. The use charge of \$933,101 (6.67% of \$13,989,522) is allocated to departments based on the office equipment, furnishings, and fixtures cost per department. The costs were identified in the audit control inventory of the fixed asset report. This report lists all County fixed assets within each department. It is the document which departments utilize when taking an annual physical inventory of fixed assets. The cost of fixed assets for the Welfare and Family Support Departments are excluded from the use charge allocation because Federal funds were used to purchase those assets. The use charge applicable to Internal Service Funds is excluded because depreciation is included in their charges.

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT USE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	933,101			933,101
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>933,101</u>	<u>0</u>		<u>933,101</u>



County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .3 - Costs Allocated By Activity
For Department EQUIPMENT USE

	Total	General & Admin	EQUIPMENT USE
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
EQUIPMENT USE ALLOW	933,101	0	933,101
Departmental Totals			
Total Expenditures	933,101	0	933,101
Deductions			
Total Deductions	0	0	0
Functional Cost	933,101	0	933,101
Allocation Step 1			
1st Allocation	933,101	0	933,101
Allocation Step 2			
2nd Allocation	0	0	0
Total For 02 EQUIPMENT USE			
Total Allocated	933,101	0	933,101



County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE

Activity - EQUIPMENT USE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	7,102	0.0508	474		474		474
PERSONNEL	8,668	0.0620	578		578		578
FINANCE	318,629	2.2776	21,253		21,253		21,253
COMMUNICATIONS	785,938	5.6180	52,422		52,422		52,422
COUNTY COUNSEL	2,820	0.0202	188		188		188
BOARD OF SUP.	23,426	0.1675	1,563		1,563		1,563
ASSESSOR	209,276	1.4959	13,959		13,959		13,959
ELECTIONS	1,439,057	10.2867	95,985		95,985		95,985
LAW LIBRARY	2,106	0.0151	140		140		140
DA PROSECUTION	295,731	2.1139	19,725		19,725		19,725
CHILD ADVOCACY	2,194	0.0157	146		146		146
DA ST RAPE GRANT	10,491	0.0750	700		700		700
DA MISC GRANTS	78,637	0.5621	5,245		5,245		5,245
GRAND JURY	6,761	0.0483	451		451		451
SHERIFF ADMIN	49,059	0.3507	3,272		3,272		3,272
SHERIFF-NTF	179,933	1.2862	12,002		12,002		12,002
SHERIFF-OPS.	1,290,813	9.2270	86,097		86,097		86,097
RURAL CRIME	71,264	0.5094	4,753		4,753		4,753
SHERIFF - JAIL	217,417	1.5541	14,502		14,502		14,502
JAIL KITCHEN	57,391	0.4102	3,828		3,828		3,828
JUVENILE CENTER	82,133	0.5871	5,478		5,478		5,478
PROBATION	544,764	3.8941	36,336		36,336		36,336
VICTIM WITNESS	73,772	0.5273	4,921		4,921		4,921
PROB. MISC GRANTS	182,322	1.3033	12,161		12,161		12,161
FIRE	5,063,025	36.1915	337,703		337,703		337,703
AG COMMISSIONER	211,743	1.5136	14,123		14,123		14,123
BLDG INSPECTION	20,996	0.1501	1,400		1,400		1,400
PLANNING	306,215	2.1889	20,425		20,425		20,425
RECORDER	53,842	0.3849	3,591		3,591		3,591
PUBLIC GUARDIAN	10,077	0.0720	672		672		672
ANIMAL CONTROL	37,378	0.2672	2,493		2,493		2,493

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE

Activity - EQUIPMENT USE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ANIMAL SHELTER	71,679	0.5124	4,781		4,781		4,781
HEALTH DEPT	54,783	0.3916	3,654		3,654		3,654
HEALTH-ADMIN	439,488	3.1416	29,314		29,314		29,314
COMM. DISEASE	18,637	0.1332	1,243		1,243		1,243
EHS	51,156	0.3657	3,412		3,412		3,412
PUB HLTH NURSING	62,420	0.4462	4,163		4,163		4,163
HEALTH LAB	203,659	1.4558	13,584		13,584		13,584
MEDICAL RECORDS	13,840	0.0989	923		923		923
TOBACCO GRANT	2,494	0.0178	166		166		166
WIC	400,863	2.8655	26,738		26,738		26,738
TB PROGRAM	10,135	0.0724	676		676		676
FAMILY PLANNING	332,840	2.3792	22,200		22,200		22,200
EMERGENCY PREP	63,836	0.4563	4,258		4,258		4,258
AIDS PROGRAM	6,318	0.0452	421		421		421
CHILD HEALTH	21,930	0.1568	1,463		1,463		1,463
CRIPPLED CHILD	21,661	0.1548	1,445		1,445		1,445
HEALTH GRANTS	44,092	0.3152	2,941		2,941		2,941
MARGOLIN GRANT	12,846	0.0918	857		857		857
SUBSTANCE ABUSE	19,125	0.1367	1,276		1,276		1,276
BHA-MH ACT	133,098	0.9514	8,878		8,878		8,878
FIRST 5	89,785	0.6418	5,989		5,989		5,989
BHA	26,027	0.1860	1,736		1,736		1,736
LIBRARY	236,657	1.6917	15,785		15,785		15,785
AG EXTENSION	9,173	0.0656	612		612		612
SubTotal	13,989,522	100.0000	933,101		933,101		933,101
TOTAL	13,989,522	100.0000	933,101		933,101		933,101

Allocation Basis: DEPARTMENTAL EQUIPMENT INVENTORIES

Allocation Source: FIXED ASSET REPORT AS OF 6/30/09

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE

Receiving Department	Total	EQUIPMENT USE
ADMINISTRATION	474	474
PERSONNEL	578	578
FINANCE	21,253	21,253
COMMUNICATIONS	52,422	52,422
COUNTY COUNSEL	188	188
BOARD OF SUP.	1,563	1,563
ASSESSOR	13,959	13,959
ELECTIONS	95,985	95,985
LAW LIBRARY	140	140
DA PROSECUTION	19,725	19,725
CHILD ADVOCACY	146	146
DA ST RAPE GRANT	700	700
DA MISC GRANTS	5,245	5,245
GRAND JURY	451	451
SHERIFF ADMIN	3,272	3,272
SHERIFF-NTF	12,002	12,002
SHERIFF-OPS.	86,097	86,097
RURAL CRIME	4,753	4,753
SHERIFF - JAIL	14,502	14,502
JAIL KITCHEN	3,828	3,828
JUVENILE CENTER	5,478	5,478
PROBATION	36,336	36,336
VICTIM WITNESS	4,921	4,921
PROB. MISC GRANTS	12,161	12,161
FIRE	337,703	337,703
AG COMMISSIONER	14,123	14,123
BLDG INSPECTION	1,400	1,400
PLANNING	20,425	20,425
RECORDER	3,591	3,591
PUBLIC GUARDIAN	672	672
ANIMAL CONTROL	2,493	2,493
ANIMAL SHELTER	4,781	4,781
HEALTH DEPT	3,654	3,654
HEALTH-ADMIN	29,314	29,314

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE

Receiving Department	Total	EQUIPMENT USE
COMM. DISEASE	1,243	1,243
EHS	3,412	3,412
PUB HLTH NURSING	4,163	4,163
HEALTH LAB	13,584	13,584
MEDICAL RECORDS	923	923
TOBACCO GRANT	166	166
WIC	26,738	26,738
TB PROGRAM	676	676
FAMILY PLANNING	22,200	22,200
EMERGENCY PREP	4,258	4,258
AIDS PROGRAM	421	421
CHILD HEALTH	1,463	1,463
CRIPPLED CHILD	1,445	1,445
HEALTH GRANTS	2,941	2,941
MARGOLIN GRANT	857	857
SUBSTANCE ABUSE	1,276	1,276
BHA-MH ACT	8,878	8,878
FIRST 5	5,989	5,989
BHA	1,736	1,736
LIBRARY	15,785	15,785
AG EXTENSION	612	612
Direct Billed	0	0
Total	933,101	933,101



COUNTY OF KINGS
COUNTYWIDE COST ALLOCATION PLAN
ADMINISTRATIVE OFFICE

NATURE AND EXTENT OF SERVICES

The County Administrative office is responsible for fiscal and operational management of the County. In conjunction with the Board of Supervisors this office develops policies and procedures for County departments, and prepares the recommended county budget. As a result of reorganization in 1996 the Human Resources division (Personnel) was added to the Administrative office. Although a separate budget is maintained for Personnel, the reorganization replaces the County's Personnel Department and incorporates all personnel and risk management functions into the Administrative Office. For plan purposes, costs are identified to allowable functions by monthly time records compiled by departmental personnel and are allocated as follows:

- (1) Budget Administration – Costs related to the preparation and administration of departmental budgets are allocated to departments on the basis of relative budget size (less purchases of fixed assets for the year and “other charges”).

- (2) Departmental Administration – The costs related to direct departmental administration and assistance is allocated to departments on the basis of relative budget size (less purchase of fixed assets for the year and “other charges”).
- (3) Risk Management – The costs for the administration and purchase of all County insurance policies are allocated directly to the insurance budget unit for further allocation to departments by type of insurance coverage.
- (4) Personnel Administration – The costs of overseeing these functions are obtained from daily time records and are allocated directly to the Personnel Department.

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .2 - Costs To Be Allocated
For Department ADMINISTRATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	884,759			884,759
BUILDING USE	9,290		9,290	
EQUIPMENT USE	474		474	
ADMINISTRATION		2,454	2,454	
INSURANCE		2,230	2,230	
PERSONNEL		3,703	3,703	
FINANCE		5,358	5,358	
COUNTY COUNSEL		17,234	17,234	
Total Allocated Additions:	9,764	30,979	40,743	40,743
Total To Be Allocated:	894,523	30,979		925,502



County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .3 - Costs Allocated By Activity
For Department ADMINISTRATION

	Total	General & Admin	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT
Wages & Benefits					
SALARIES & WAGES	458,454	0	77,476	188,272	146,562
FRINGE BENEFITS	203,754	0	34,434	83,682	65,140
Other Expense & Cost					
SERVICES & SUPPLIES	222,551	0	37,611	91,401	71,150
FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	884,759	0	149,521	363,355	282,852
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	884,759	0	149,521	363,355	282,852
Allocation Step 1					
Inbound- All Others	9,764	9,764	0	0	0
Reallocate Admin Costs		(9,764)	1,650	4,010	3,121
Unallocated Costs	(80,253)	0	0	0	0
1st Allocation	814,270	0	151,171	367,365	285,973
Allocation Step 2					
Inbound- All Others	30,979	30,979	0	0	0
Reallocate Admin Costs		(30,979)	5,235	12,723	9,904
Unallocated Costs	(2,779)	0	0	0	0
2nd Allocation	28,200	0	5,235	12,723	9,904
Total For 04 ADMINISTRATION					
Total Allocated	842,470	0	156,406	380,088	295,877



County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .3 - Costs Allocated By Activity
For Department ADMINISTRATION

	PERSONNEL ADMIN	UNALLOWED
Wages & Benefits		
SALARIES & WAGES	5,007	41,137
FRINGE BENEFITS	2,221	18,277
Other Expense & Cost		
SERVICES & SUPPLIES	2,426	19,963
FIXED ASSETS	0	0
Departmental Totals		
Total Expenditures	9,654	79,377
Deductions		
Total Deductions	0	0
Functional Cost		
Functional Cost	9,654	79,377
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	107	876
Unallocated Costs	0	(80,253)
1st Allocation	9,761	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	338	2,779
Unallocated Costs	0	(2,779)
2nd Allocation	338	0
Total For 04 ADMINISTRATION		
Total Allocated	10,099	0



County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Activity - BUDGET ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	675	0.4733	715		715		715
INSURANCE	871	0.6107	923		923	32	955
PERSONNEL	976	0.6843	1,035		1,035	36	1,071
FINANCE	2,298	1.6113	2,436		2,436	85	2,521
COMMUNICATIONS	1,254	0.8792	1,329		1,329	46	1,375
COUNTY COUNSEL	852	0.5974	903		903	31	934
BOARD OF SUP.	710	0.4978	753		753	26	779
ASSESSOR	1,993	1.3974	2,112		2,112	74	2,186
ELECTIONS	691	0.4845	732		732	25	757
INFO. TECHNOLOGY	4,158	2.9154	4,407		4,407	153	4,560
PURCHASING	108	0.0757	114		114	4	118
MICROFILM/STORAGE	291	0.2040	308		308	11	319
CENTRAL SERVICES	730	0.5118	774		774	27	801
TELECOMMUNICATION	407	0.2854	431		431	15	446
IT ADMIN.	68	0.0477	72		72	3	75
UNEMP. INS.	1	0.0007	1		1		1
LIAB. INSURANCE	1,908	1.3378	2,022		2,022	70	2,092
LAW LIBRARY	106	0.0743	112		112	4	116
GEN. FUND COURT	3,251	2.2795	3,446		3,446	120	3,566
COURT REPORTER	18	0.0126	19		19	1	20
DA PROSECUTION	3,919	2.7478	4,154		4,154	145	4,299
CHILD SUPPORT	4,056	2.8439	4,299		4,299	150	4,449
DA CHILD ABDUCT.	151	0.1059	160		160	6	166
CHILD ADVOCACY	396	0.2777	420		420	15	435
DA PRISONS	803	0.5630	851		851	30	881
DA ST RAPE GRANT	169	0.1185	179		179	6	185
DA MISC GRANTS	586	0.4109	621		621	22	643
GRAND JURY	112	0.0785	119		119	4	123
SHERIFF ADMIN	1,605	1.1254	1,701		1,701	59	1,760
CONTRACT LAW	567	0.3976	601		601	21	622
SHERIFF-NTF	531	0.3723	563		563	20	583

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Activity - BUDGET ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF-OPS.	6,682	4.6851	7,083		7,083	246	7,329
RURAL CRIME	296	0.2075	314		314	11	325
SHERIFF OPS-AB443	516	0.3618	547		547	19	566
COURT SECURITY	868	0.6086	920		920	32	952
SHERIFF - JAIL	9,728	6.8208	10,311		10,311	359	10,670
JUVENILE CENTER	5,178	3.6306	5,488		5,488	191	5,679
PROB-YOYG	193	0.1353	205		205	7	212
PROB-PROP 36	75	0.0526	79		79	3	82
PROBATION	5,073	3.5570	5,377		5,377	187	5,564
VICTIM WITNESS	228	0.1599	242		242	8	250
PROB. MISC GRANTS	413	0.2896	438		438	15	453
FIRE	8,440	5.9177	8,946		8,946	311	9,257
AG COMMISSIONER	2,279	1.5979	2,416		2,416	84	2,500
BLDG INSPECTION	498	0.3492	528		528	18	546
PLANNING	971	0.6808	1,029		1,029	36	1,065
LAFCO	46	0.0323	49		49	2	51
RECORDER	442	0.3099	468		468	16	484
PUBLIC GUARDIAN	460	0.3225	488		488	17	505
ANIMAL CONTROL	383	0.2685	406		406	14	420
ANIMAL SHELTER	561	0.3933	595		595	21	616
HEALTH DEPT	311	0.2181	330		330	11	341
HEALTH-ADMIN	655	0.4593	694		694	24	718
COMM. DISEASE	383	0.2685	406		406	14	420
EHS	1,052	0.7376	1,115		1,115	39	1,154
PUB HLTH NURSING	916	0.6423	971		971	34	1,005
HEALTH LAB	347	0.2433	368		368	13	381
TOBACCO GRANT	142	0.0996	151		151	5	156
WIC	1,684	1.1807	1,785		1,785	62	1,847
TB PROGRAM	188	0.1318	199		199	7	206
FAMILY PLANNING	1,333	0.9346	1,413		1,413	49	1,462
EMERGENCY PREP	384	0.2692	407		407	14	421

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Activity - BUDGET ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AIDS PROGRAM	217	0.1522	230		230	8	238
CHILD HEALTH	551	0.3863	584		584	20	604
CRIPPLED CHILD	705	0.4943	747		747	26	773
HEALTH GRANTS	495	0.3471	525		525	18	543
MARGOLIN GRANT	253	0.1774	268		268	9	277
MENTAL HEALTH	7,434	5.2124	7,880		7,880	274	8,154
MENTAL HLTH-CNTY	1,012	0.7096	1,073		1,073	37	1,110
SUBSTANCE ABUSE	1,125	0.7888	1,192		1,192	41	1,233
BHA-MH ACT	3,983	2.7927	4,222		4,222	147	4,369
FIRST 5	2,527	1.7718	2,678		2,678	93	2,771
WELFARE	24,072	16.8782	25,516		25,516	890	26,406
CHILD ABUSE	169	0.1185	179		179	6	185
LIBRARY	1,857	1.3020	1,968		1,968	68	2,036
AG EXTENSION	197	0.1381	209		209	7	216
ROADS	6,045	4.2385	6,407		6,407	223	6,630
PARKS	1,025	0.7187	1,086		1,086	38	1,124
FLEET MANAGEMENT	2,948	2.0670	3,125		3,125	109	3,234
BLDG MAINTENANCE	2,882	2.0207	3,055		3,055	106	3,161
SURVEYOR	139	0.0975	147		147	5	152
SubTotal	142,622	100.0000	151,171		151,171	5,235	156,406
TOTAL	142,622	100.0000	151,171		151,171	5,235	156,406

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Activity - DEPT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	675	0.4733	1,739		1,739		1,739
INSURANCE	871	0.6107	2,244		2,244	78	2,322
PERSONNEL	976	0.6843	2,514		2,514	87	2,601
FINANCE	2,298	1.6113	5,919		5,919	206	6,125
COMMUNICATIONS	1,254	0.8792	3,230		3,230	112	3,342
COUNTY COUNSEL	852	0.5974	2,195		2,195	76	2,271
BOARD OF SUP.	710	0.4978	1,829		1,829	64	1,893
ASSESSOR	1,993	1.3974	5,134		5,134	179	5,313
ELECTIONS	691	0.4845	1,780		1,780	62	1,842
INFO. TECHNOLOGY	4,158	2.9154	10,710		10,710	373	11,083
PURCHASING	108	0.0757	278		278	10	288
MICROFILM/STORAGE	291	0.2040	750		750	26	776
CENTRAL SERVICES	730	0.5118	1,880		1,880	65	1,945
TELECOMMUNICATION	407	0.2854	1,048		1,048	36	1,084
IT ADMIN.	68	0.0477	175		175	6	181
UNEMP. INS.	1	0.0007	3		3		3
LIAB. INSURANCE	1,908	1.3378	4,915		4,915	171	5,086
LAW LIBRARY	106	0.0743	273		273	10	283
GEN. FUND COURT	3,251	2.2795	8,374		8,374	291	8,665
COURT REPORTER	18	0.0126	46		46	2	48
DA PROSECUTION	3,919	2.7478	10,095		10,095	351	10,446
CHILD SUPPORT	4,056	2.8439	10,447		10,447	364	10,811
DA CHILD ABDUCT.	151	0.1059	389		389	14	403
CHILD ADVOCACY	396	0.2777	1,020		1,020	35	1,055
DA PRISONS	803	0.5630	2,068		2,068	72	2,140
DA ST RAPE GRANT	169	0.1185	435		435	15	450
DA MISC GRANTS	586	0.4109	1,509		1,509	53	1,562
GRAND JURY	112	0.0785	288		288	10	298
SHERIFF ADMIN	1,605	1.1254	4,134		4,134	144	4,278
CONTRACT LAW	567	0.3976	1,460		1,460	51	1,511
SHERIFF-NTF	531	0.3723	1,368		1,368	48	1,416

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Activity - DEPT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF-OPS.	6,682	4.6851	17,211		17,211	599	17,810
RURAL CRIME	296	0.2075	762		762	27	789
SHERIFF OPS-AB443	516	0.3618	1,329		1,329	46	1,375
COURT SECURITY	868	0.6086	2,236		2,236	78	2,314
SHERIFF - JAIL	9,728	6.8208	25,057		25,057	872	25,929
JUVENILE CENTER	5,178	3.6306	13,337		13,337	464	13,801
PROB-YOYG	193	0.1353	497		497	17	514
PROB-PROP 36	75	0.0526	193		193	7	200
PROBATION	5,073	3.5570	13,067		13,067	455	13,522
VICTIM WITNESS	228	0.1599	587		587	20	607
PROB. MISC GRANTS	413	0.2896	1,064		1,064	37	1,101
FIRE	8,440	5.9177	21,740		21,740	756	22,496
AG COMMISSIONER	2,279	1.5979	5,870		5,870	204	6,074
BLDG INSPECTION	498	0.3492	1,283		1,283	45	1,328
PLANNING	971	0.6808	2,501		2,501	87	2,588
LAFCO	46	0.0323	118		118	4	122
RECORDER	442	0.3099	1,139		1,139	40	1,179
PUBLIC GUARDIAN	460	0.3225	1,185		1,185	41	1,226
ANIMAL CONTROL	383	0.2685	987		987	34	1,021
ANIMAL SHELTER	561	0.3933	1,445		1,445	50	1,495
HEALTH DEPT	311	0.2181	801		801	28	829
HEALTH-ADMIN	655	0.4593	1,687		1,687	59	1,746
COMM. DISEASE	383	0.2685	987		987	34	1,021
EHS	1,052	0.7376	2,710		2,710	94	2,804
PUB HLTH NURSING	916	0.6423	2,359		2,359	82	2,441
HEALTH LAB	347	0.2433	894		894	31	925
TOBACCO GRANT	142	0.0996	366		366	13	379
WIC	1,684	1.1807	4,338		4,338	151	4,489
TB PROGRAM	188	0.1318	484		484	17	501
FAMILY PLANNING	1,333	0.9346	3,434		3,434	119	3,553
EMERGENCY PREP	384	0.2692	989		989	34	1,023

County of Kings
Cost Plan Year 2012-2013
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Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Activity - DEPT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AIDS PROGRAM	217	0.1522	559		559	19	578
CHILD HEALTH	551	0.3863	1,419		1,419	49	1,468
CRIPPLED CHILD	705	0.4943	1,816		1,816	63	1,879
HEALTH GRANTS	495	0.3471	1,275		1,275	44	1,319
MARGOLIN GRANT	253	0.1774	652		652	23	675
MENTAL HEALTH	7,434	5.2124	19,148		19,148	666	19,814
MENTAL HLTH-CNTY	1,012	0.7096	2,607		2,607	91	2,698
SUBSTANCE ABUSE	1,125	0.7888	2,898		2,898	101	2,999
BHA-MH ACT	3,983	2.7927	10,259		10,259	357	10,616
FIRST 5	2,527	1.7718	6,509		6,509	227	6,736
WELFARE	24,072	16.8782	62,007		62,007	2,160	64,167
CHILD ABUSE	169	0.1185	435		435	15	450
LIBRARY	1,857	1.3020	4,783		4,783	166	4,949
AG EXTENSION	197	0.1381	507		507	18	525
ROADS	6,045	4.2385	15,571		15,571	542	16,113
PARKS	1,025	0.7187	2,640		2,640	92	2,732
FLEET MANAGEMENT	2,948	2.0670	7,593		7,593	264	7,857
BLDG MAINTENANCE	2,882	2.0207	7,423		7,423	258	7,681
SURVEYOR	139	0.0975	358		358	12	370
SubTotal	142,622	100.0000	367,365		367,365	12,723	380,088
TOTAL	142,622	100.0000	367,365		367,365	12,723	380,088

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	100	100.0000	285,973	-209,649	76,324	9,904	86,228
SubTotal	100	100.0000	285,973	-209,649	76,324	9,904	86,228
Direct Billed				209,649	209,649		209,649
TOTAL	100	100.0000	285,973		285,973	9,904	295,877

Allocation Basis: DIRECT ALLOCATION TO USER DEPARTMENT

Allocation Source: TIME WORKSHEETS

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Activity - PERSONNEL ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PERSONNEL	100	100.0000	9,761		9,761	338	10,099
SubTotal	100	100.0000	9,761		9,761	338	10,099
TOTAL	100	100.0000	9,761		9,761	338	10,099

Allocation Basis: DIRECT ALLOCATION TO USER DEPARTMENT

Allocation Source: TIME WORKSHEET

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .5 - Allocation Summary
For Department ADMINISTRATION

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
ADMINISTRATION	2,454	715	1,739	0	0
INSURANCE	89,505	955	2,322	86,228	0
PERSONNEL	13,771	1,071	2,601	0	10,099
FINANCE	8,646	2,521	6,125	0	0
COMMUNICATIONS	4,717	1,375	3,342	0	0
COUNTY COUNSEL	3,205	934	2,271	0	0
BOARD OF SUP.	2,672	779	1,893	0	0
ASSESSOR	7,499	2,186	5,313	0	0
ELECTIONS	2,599	757	1,842	0	0
INFO. TECHNOLOGY	15,643	4,560	11,083	0	0
PURCHASING	406	118	288	0	0
MICROFILM/STORAGE	1,095	319	776	0	0
CENTRAL SERVICES	2,746	801	1,945	0	0
TELECOMMUNICATION	1,530	446	1,084	0	0
IT ADMIN.	256	75	181	0	0
UNEMP. INS.	4	1	3	0	0
LIAB. INSURANCE	7,178	2,092	5,086	0	0
LAW LIBRARY	399	116	283	0	0
GEN. FUND COURT	12,231	3,566	8,665	0	0
COURT REPORTER	68	20	48	0	0
DA PROSECUTION	14,745	4,299	10,446	0	0
CHILD SUPPORT	15,260	4,449	10,811	0	0
DA CHILD ABDUCT.	569	166	403	0	0
CHILD ADVOCACY	1,490	435	1,055	0	0
DA PRISONS	3,021	881	2,140	0	0
DA ST RAPE GRANT	635	185	450	0	0
DA MISC GRANTS	2,205	643	1,562	0	0
GRAND JURY	421	123	298	0	0
SHERIFF ADMIN	6,038	1,760	4,278	0	0
CONTRACT LAW	2,133	622	1,511	0	0
SHERIFF-NTF	1,999	583	1,416	0	0
SHERIFF-OPS.	25,139	7,329	17,810	0	0
RURAL CRIME	1,114	325	789	0	0
SHERIFF OPS-AB443	1,941	566	1,375	0	0

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .5 - Allocation Summary
For Department ADMINISTRATION

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
COURT SECURITY	3,266	952	2,314	0	0
SHERIFF - JAIL	36,599	10,670	25,929	0	0
JUVENILE CENTER	19,480	5,679	13,801	0	0
PROB-YOYG	726	212	514	0	0
PROB-PROP 36	282	82	200	0	0
PROBATION	19,086	5,564	13,522	0	0
VICTIM WITNESS	857	250	607	0	0
PROB. MISC GRANTS	1,554	453	1,101	0	0
FIRE	31,753	9,257	22,496	0	0
AG COMMISSIONER	8,574	2,500	6,074	0	0
BLDG INSPECTION	1,874	546	1,328	0	0
PLANNING	3,653	1,065	2,588	0	0
LAFCO	173	51	122	0	0
RECORDER	1,663	484	1,179	0	0
PUBLIC GUARDIAN	1,731	505	1,226	0	0
ANIMAL CONTROL	1,441	420	1,021	0	0
ANIMAL SHELTER	2,111	616	1,495	0	0
HEALTH DEPT	1,170	341	829	0	0
HEALTH-ADMIN	2,464	718	1,746	0	0
COMM. DISEASE	1,441	420	1,021	0	0
EHS	3,958	1,154	2,804	0	0
PUB HLTH NURSING	3,446	1,005	2,441	0	0
HEALTH LAB	1,306	381	925	0	0
TOBACCO GRANT	535	156	379	0	0
WIC	6,336	1,847	4,489	0	0
TB PROGRAM	707	206	501	0	0
FAMILY PLANNING	5,015	1,462	3,553	0	0
EMERGENCY PREP	1,444	421	1,023	0	0
AIDS PROGRAM	816	238	578	0	0
CHILD HEALTH	2,072	604	1,468	0	0
CRIPPLED CHILD	2,652	773	1,879	0	0
HEALTH GRANTS	1,862	543	1,319	0	0
MARGOLIN GRANT	952	277	675	0	0
MENTAL HEALTH	27,968	8,154	19,814	0	0

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .5 - Allocation Summary
For Department ADMINISTRATION

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
MENTAL HLTH-CNTY	3,808	1,110	2,698	0	0
SUBSTANCE ABUSE	4,232	1,233	2,999	0	0
BHA-MH ACT	14,985	4,369	10,616	0	0
FIRST 5	9,507	2,771	6,736	0	0
WELFARE	90,573	26,406	64,167	0	0
CHILD ABUSE	635	185	450	0	0
LIBRARY	6,985	2,036	4,949	0	0
AG EXTENSION	741	216	525	0	0
ROADS	22,743	6,630	16,113	0	0
PARKS	3,856	1,124	2,732	0	0
FLEET MANAGEMENT	11,091	3,234	7,857	0	0
BLDG MAINTENANCE	10,842	3,161	7,681	0	0
SURVEYOR	522	152	370	0	0
Direct Billed	209,649	0	0	209,649	0
Total	842,470	156,406	380,088	295,877	10,099

COUNTY OF KINGS
COUNTYWIDE COST ALLOCATION PLAN
INSURANCE

NATURE AND EXTENT OF SERVICES

Kings County insures its property and employees with various types of insurance coverage. The coverage includes project comprehensive dishonesty, disappearance and destruction, excess public liability, and vehicle insurance.

For plan purposes, the insurance premiums are allocated to six functions for reallocation to departments, as follows:

- (1) Blanket Bond premium is allocated to departments on the average number of employees. There was no expense for the Blanket Bond in FY 2010-2011. The payment we made in FY 2008-2009 was a pre-payment that covers three years.
- (2) Property Fire insurance premiums are allocated to departments based on square footage occupied.
- (3) Medical Malpractice insurance is allocated directly to the Health Department which contracts out some Physician services.
- (4) Contribution to General Liability self-insured is allocated on average number of employees for the forty percent exposure base, and on the departmental percentage of incurred over the last seven years, for the sixty percent experience base.
- (5) Pollution Liability insurance premiums are allocated to departments based on square footage occupied. There was no expense for Pollution Liability in FY 2010-2011. The payment we made in FY 2009-2010 was a pre-payment that covered three years.
- (6) Aircraft insurance premiums are allocated directly to the Fire Department which contracts with a helicopter ambulance company.

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .2 - Costs To Be Allocated
For Department INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	875,140			875,140
ADMINISTRATION	79,491	10,014	89,505	
FINANCE		4,293	4,293	
Total Allocated Additions:	79,491	14,307	93,798	93,798
Total To Be Allocated:	954,631	14,307		968,938

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

	Total	General & Admin	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
BLANKET BOND	0	0	0	0	0
PROPERTY/FIRE	82,000	0	0	82,000	0
MEDICAL MALPRACTICE	15,000	0	0	0	15,000
GENERAL LIABILITY	762,640	0	0	0	0
POLLUTION LIABILITY	0	0	0	0	0
AIRCRAFT INSURANCE	15,500	0	0	0	0
Departmental Totals					
Total Expenditures	875,140	0	0	82,000	15,000
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	875,140	0	0	82,000	15,000
Allocation Step 1					
Inbound- All Others	79,491	79,491	0	0	0
Reallocate Admin Costs		(79,491)	0	7,448	1,362
1st Allocation	954,631	0	0	89,448	16,362
Allocation Step 2					
Inbound- All Others	14,307	14,307	0	0	0
Reallocate Admin Costs		(14,307)	0	1,341	245
2nd Allocation	14,307	0	0	1,341	245
Total For 03 INSURANCE					
Total Allocated	968,938	0	0	90,789	16,607



County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB	AIRCRAFT INSURANCE
Wages & Benefits				
SALARIES & WAGES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
Other Expense & Cost				
BLANKET BOND	0	0	0	0
PROPERTY/FIRE	0	0	0	0
MEDICAL MALPRACTICE	0	0	0	0
GENERAL LIABILITY	457,584	305,056	0	0
POLLUTION LIABILITY	0	0	0	0
AIRCRAFT INSURANCE	0	0	0	15,500
Departmental Totals				
Total Expenditures	457,584	305,056	0	15,500
Deductions				
Total Deductions	0	0	0	0
Functional Cost	457,584	305,056	0	15,500
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	41,564	27,709	0	1,408
1st Allocation	499,148	332,765	0	16,908
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	7,481	4,987	0	253
2nd Allocation	7,481	4,987	0	253
Total For 03 INSURANCE				
Total Allocated	506,629	337,752	0	17,161

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - BLANKET BOND

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity has no Allocatable Costs							
SubTotal							
TOTAL							

Allocation Basis: NUMER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - PROPERTY/FIRE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	6,456	1.0370	928		928		928
PERSONNEL	2,914	0.4681	419		419	6	425
FINANCE	5,344	0.8584	768		768	12	780
COMMUNICATIONS	5,250	0.8433	754		754	11	765
COUNTY COUNSEL	2,920	0.4690	420		420	6	426
BOARD OF SUP.	6,456	1.0370	928		928	14	942
ASSESSOR	7,305	1.1734	1,050		1,050	16	1,066
ELECTIONS	5,008	0.8044	720		720	11	731
INFO. TECHNOLOGY	12,182	1.9567	1,750		1,750	27	1,777
PURCHASING	1,176	0.1889	169		169	3	172
MICROFILM/STORAGE	7,080	1.1372	1,017		1,017	15	1,032
CENTRAL SERVICES	3,856	0.6194	554		554	8	562
LAW LIBRARY	2,560	0.4112	368		368	6	374
GEN. FUND COURT	78,580	12.6218	11,290		11,290	171	11,461
DA PROSECUTION	17,073	2.7423	2,453		2,453	37	2,490
CHILD SUPPORT	26,088	4.1903	3,748		3,748	57	3,805
CHILD ADVOCACY	1,606	0.2580	231		231	3	234
GRAND JURY	2,000	0.3212	287		287	4	291
SHERIFF ADMIN	14,365	2.3074	2,064		2,064	31	2,095
SHERIFF - JAIL	125,046	20.0852	17,963		17,963	277	18,240
JAIL KITCHEN	2,975	0.4779	427		427	6	433
JUVENILE CENTER	49,995	8.0304	7,183		7,183	109	7,292
PROBATION	21,720	3.4887	3,121		3,121	47	3,168
VICTIM WITNESS	1,440	0.2313	207		207	3	210
PROB. MISC GRANTS	800	0.1285	115		115	2	117
FIRE	28,123	4.5172	4,041		4,041	61	4,102
AG COMMISSIONER	15,790	2.5362	2,269		2,269	34	2,303
BLDG INSPECTION	1,130	0.1815	162		162	2	164
PLANNING	3,403	0.5466	489		489	7	496
LAFCO	177	0.0284	25		25		25
RECORDER	1,104	0.1773	159		159	2	161

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - PROPERTY/FIRE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC GUARDIAN	3,316	0.5326	476		476	7	483
ANIMAL SHELTER	6,196	0.9952	890		890	13	903
HEALTH-ADMIN	20,418	3.2796	2,934		2,934	44	2,978
EHS	4,000	0.6425	575		575	9	584
WELFARE	62,510	10.0406	8,981		8,981	136	9,117
LIBRARY	9,578	1.5385	1,376		1,376	21	1,397
AG EXTENSION	10,000	1.6062	1,437		1,437	22	1,459
ROADS	5,661	0.9093	813		813	12	825
PARKS	15,513	2.4918	2,229		2,229	34	2,263
FLEET MANAGEMENT	144	0.0231	21		21		21
BLDG MAINTENANCE	14,265	2.2913	2,050		2,050	31	2,081
TRANSIT AGENCY	6,113	0.9819	878		878	13	891
PW-ADMIN	4,938	0.7932	709		709	11	720
SubTotal	622,574	100.0000	89,448		89,448	1,341	90,789
TOTAL	622,574	100.0000	89,448		89,448	1,341	90,789

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: SPACE COSTS SUMMARY

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - MEDICAL MALPRCT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH-ADMIN	100	100.0000	16,362		16,362	245	16,607
SubTotal	100	100.0000	16,362		16,362	245	16,607
TOTAL	100	100.0000	16,362		16,362	245	16,607

Allocation Basis: DIRECT ALLOCATION TO HEALTH DEPT

Allocation Source: APPROPRIATIONS LEDGER

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - GEN LIAB EXPER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFO. TECHNOLOGY	49	0.0049	24		24		24
CHILD SUPPORT	443	0.0443	221		221	3	224
SHERIFF-OPS.	60,470	6.0470	30,183		30,183	452	30,635
PROBATION	626,303	62.6303	312,619		312,619	4,687	317,306
FIRE	2,769	0.2769	1,382		1,382	21	1,403
AG COMMISSIONER	2,548	0.2548	1,272		1,272	19	1,291
PLANNING	32,200	3.2200	16,073		16,073	241	16,314
RECORDER	61	0.0061	30		30		30
PUBLIC GUARDIAN	1,230	0.1230	614		614	9	623
HEALTH DEPT	58,610	5.8610	29,255		29,255	438	29,693
WELFARE	173,932	17.3932	86,818		86,818	1,301	88,119
JOB TRAINING	344	0.0344	172		172	3	175
ROADS	40,043	4.0043	19,987		19,987	300	20,287
OTHER	998	0.0998	498		498	7	505
SubTotal	1,000,000	100.0000	499,148		499,148	7,481	506,629
TOTAL	1,000,000	100.0000	499,148		499,148	7,481	506,629

Allocation Basis: DEPARTMENTAL PERCENTAGE OF INCURRED

Allocation Source: COST CLAIM DETAIL



County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - GEN LIAB EXPO

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	500	0.3912	1,302		1,302		1,302
PERSONNEL	600	0.4694	1,562		1,562	23	1,585
FINANCE	1,650	1.2908	4,295		4,295	65	4,360
COMMUNICATIONS	1,500	1.1735	3,905		3,905	59	3,964
COUNTY COUNSEL	675	0.5281	1,757		1,757	26	1,783
BOARD OF SUP.	700	0.5476	1,822		1,822	27	1,849
ASSESSOR	2,555	1.9988	6,651		6,651	100	6,751
ELECTIONS	600	0.4694	1,562		1,562	23	1,585
INFO. TECHNOLOGY	2,800	2.1904	7,289		7,289	110	7,399
PURCHASING	100	0.0782	260		260	4	264
MICROFILM/STORAGE	400	0.3129	1,041		1,041	16	1,057
CENTRAL SERVICES	400	0.3129	1,041		1,041	16	1,057
IT ADMIN.	300	0.2347	781		781	12	793
LAW LIBRARY	80	0.0626	208		208	3	211
DA PROSECUTION	3,825	2.9923	9,957		9,957	150	10,107
CHILD SUPPORT	5,700	4.4591	14,838		14,838	223	15,061
DA CHILD ABDUCT.	200	0.1565	521		521	8	529
CHILD ADVOCACY	360	0.2816	937		937	14	951
DA PRISONS	800	0.6258	2,083		2,083	31	2,114
DA ST RAPE GRANT	150	0.1173	390		390	6	396
DA MISC GRANTS	300	0.2347	781		781	12	793
SHERIFF ADMIN	1,900	1.4864	4,946		4,946	74	5,020
SHERIFF-NTF	500	0.3912	1,302		1,302	20	1,322
SHERIFF-OPS.	5,900	4.6156	15,359		15,359	231	15,590
RURAL CRIME	300	0.2347	781		781	12	793
SHERIFF OPS-AB443	500	0.3912	1,302		1,302	20	1,322
COURT SECURITY	1,050	0.8214	2,733		2,733	41	2,774
SHERIFF - JAIL	9,150	7.1581	23,820		23,820	358	24,178
JAIL KITCHEN	1,000	0.7823	2,603		2,603	39	2,642
JUVENILE CENTER	5,300	4.1462	13,797		13,797	208	14,005
PROB-YOYG	300	0.2347	781		781	12	793



County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - GEN LIAB EXPO

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PROB-PROP 36	100	0.0782	260		260	4	264
PROBATION	5,930	4.6390	15,437		15,437	232	15,669
VICTIM WITNESS	220	0.1721	573		573	9	582
PROB. MISC GRANTS	700	0.5476	1,822		1,822	27	1,849
FIRE	6,950	5.4370	18,092		18,092	272	18,364
AG COMMISSIONER	2,550	1.9949	6,638		6,638	100	6,738
BLDG INSPECTION	600	0.4694	1,562		1,562	23	1,585
PLANNING	1,100	0.8605	2,864		2,864	43	2,907
RECORDER	700	0.5476	1,822		1,822	27	1,849
PUBLIC GUARDIAN	1,000	0.7823	2,603		2,603	39	2,642
ANIMAL CONTROL	400	0.3129	1,041		1,041	16	1,057
ANIMAL SHELTER	650	0.5085	1,692		1,692	25	1,717
HEALTH DEPT	100	0.0782	260		260	4	264
HEALTH-ADMIN	1,200	0.9388	3,124		3,124	47	3,171
COMM. DISEASE	900	0.7041	2,343		2,343	35	2,378
EHS	1,200	0.9388	3,124		3,124	47	3,171
PUB HLTH NURSING	1,250	0.9779	3,254		3,254	49	3,303
HEALTH LAB	300	0.2347	781		781	12	793
MEDICAL RECORDS	200	0.1565	521		521	8	529
TOBACCO GRANT	150	0.1173	390		390	6	396
WIC	2,600	2.0340	6,768		6,768	102	6,870
TB PROGRAM	100	0.0782	260		260	4	264
FAMILY PLANNING	1,560	1.2204	4,061		4,061	61	4,122
EMERGENCY PREP	200	0.1565	521		521	8	529
AIDS PROGRAM	300	0.2347	781		781	12	793
CHILD HEALTH	575	0.4498	1,497		1,497	23	1,520
CRIPPLED CHILD	700	0.5476	1,822		1,822	27	1,849
HEALTH GRANTS	700	0.5476	1,822		1,822	27	1,849
MARGOLIN GRANT	360	0.2816	937		937	14	951
MENTAL HLTH-CNTY	100	0.0782	260		260	4	264
SUBSTANCE ABUSE	200	0.1565	521		521	8	529



County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - GEN LIAB EXPO

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BHA-MH ACT	1,500	1.1735	3,905		3,905	59	3,964
FIRST 5	1,300	1.0170	3,384		3,384	51	3,435
BHA	500	0.3912	1,302		1,302	20	1,322
WELFARE	28,600	22.3735	74,455		74,455	1,119	75,574
JOB TRAINING	2,900	2.2687	7,549		7,549	114	7,663
LIBRARY	1,838	1.4379	4,785		4,785	72	4,857
AG EXTENSION	200	0.1565	521		521	8	529
ROADS	2,100	1.6428	5,467		5,467	82	5,549
PARKS	1,100	0.8605	2,864		2,864	43	2,907
FLEET MANAGEMENT	700	0.5476	1,822		1,822	27	1,849
BLDG MAINTENANCE	2,700	2.1122	7,029		7,029	106	7,135
SURVEYOR	350	0.2738	911		911	14	925
PW-ADMIN	350	0.2738	911		911	14	925
SubTotal	127,828	100.0000	332,765		332,765	4,987	337,752
TOTAL	127,828	100.0000	332,765		332,765	4,987	337,752

Allocation Basis: NUMBER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS



County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - POLLUTION LIAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity has no Allocatable Costs							
SubTotal							
TOTAL							

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: SPACE COSTS SUMMARY

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - AIRCRAFT INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE	100	100.0000	16,908		16,908	253	17,161
SubTotal	100	100.0000	16,908		16,908	253	17,161
TOTAL	100	100.0000	16,908		16,908	253	17,161

Allocation Basis: DIRECT ALLOCATION TO FIRE DEPARTMENT

Allocation Source: APPROPRIATIONS LEDGER



County of kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
ADMINISTRATION	2,230	0	928	0	0	1,302	0
PERSONNEL	2,010	0	425	0	0	1,585	0
FINANCE	5,140	0	780	0	0	4,360	0
COMMUNICATIONS	4,729	0	765	0	0	3,964	0
COUNTY COUNSEL	2,209	0	426	0	0	1,783	0
BOARD OF SUP.	2,791	0	942	0	0	1,849	0
ASSESSOR	7,817	0	1,066	0	0	6,751	0
ELECTIONS	2,316	0	731	0	0	1,585	0
INFO. TECHNOLOGY	9,200	0	1,777	0	24	7,399	0
PURCHASING	436	0	172	0	0	264	0
MICROFILM/STORAGE	2,089	0	1,032	0	0	1,057	0
CENTRAL SERVICES	1,619	0	562	0	0	1,057	0
IT ADMIN.	793	0	0	0	0	793	0
LAW LIBRARY	585	0	374	0	0	211	0
GEN. FUND COURT	11,461	0	11,461	0	0	0	0
DA PROSECUTION	12,597	0	2,490	0	0	10,107	0
CHILD SUPPORT	19,090	0	3,805	0	224	15,061	0
DA CHILD ABDUCT.	529	0	0	0	0	529	0
CHILD ADVOCACY	1,185	0	234	0	0	951	0
DA PRISONS	2,114	0	0	0	0	2,114	0
DA ST RAPE GRANT	396	0	0	0	0	396	0
DA MISC GRANTS	793	0	0	0	0	793	0
GRAND JURY	291	0	291	0	0	0	0
SHERIFF ADMIN	7,115	0	2,095	0	0	5,020	0
SHERIFF-NTF	1,322	0	0	0	0	1,322	0
SHERIFF-OPS.	46,225	0	0	0	30,635	15,590	0
RURAL CRIME	793	0	0	0	0	793	0
SHERIFF OPS-AB443	1,322	0	0	0	0	1,322	0
COURT SECURITY	2,774	0	0	0	0	2,774	0
SHERIFF - JAIL	42,418	0	18,240	0	0	24,178	0
JAIL KITCHEN	3,075	0	433	0	0	2,642	0
JUVENILE CENTER	21,297	0	7,292	0	0	14,005	0
PROB-YOYG	793	0	0	0	0	793	0
PROB-PROP 36	264	0	0	0	0	264	0



County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
PROBATION	336,143	0	3,168	0	317,306	15,669	0
VICTIM WITNESS	792	0	210	0	0	582	0
PROB. MISC GRANTS	1,966	0	117	0	0	1,849	0
FIRE	41,030	0	4,102	0	1,403	18,364	0
AG COMMISSIONER	10,332	0	2,303	0	1,291	6,738	0
BLDG INSPECTION	1,749	0	164	0	0	1,585	0
PLANNING	19,717	0	496	0	16,314	2,907	0
LAFCO	25	0	25	0	0	0	0
RECORDER	2,040	0	161	0	30	1,849	0
PUBLIC GUARDIAN	3,748	0	483	0	623	2,642	0
ANIMAL CONTROL	1,057	0	0	0	0	1,057	0
ANIMAL SHELTER	2,620	0	903	0	0	1,717	0
HEALTH DEPT	29,957	0	0	0	29,693	264	0
HEALTH-ADMIN	22,756	0	2,978	16,607	0	3,171	0
COMM. DISEASE	2,378	0	0	0	0	2,378	0
EHS	3,755	0	584	0	0	3,171	0
PUB HLTH NURSING	3,303	0	0	0	0	3,303	0
HEALTH LAB	793	0	0	0	0	793	0
MEDICAL RECORDS	529	0	0	0	0	529	0
TOBACCO GRANT	396	0	0	0	0	396	0
WIC	6,870	0	0	0	0	6,870	0
TB PROGRAM	264	0	0	0	0	264	0
FAMILY PLANNING	4,122	0	0	0	0	4,122	0
EMERGENCY PREP	529	0	0	0	0	529	0
AIDS PROGRAM	793	0	0	0	0	793	0
CHILD HEALTH	1,520	0	0	0	0	1,520	0
CRIPPLED CHILD	1,849	0	0	0	0	1,849	0
HEALTH GRANTS	1,849	0	0	0	0	1,849	0
MARGOLIN GRANT	951	0	0	0	0	951	0
MENTAL HLTH-CNTY	264	0	0	0	0	264	0
SUBSTANCE ABUSE	529	0	0	0	0	529	0
BHA-MH ACT	3,964	0	0	0	0	3,964	0
FIRST 5	3,435	0	0	0	0	3,435	0
BHA	1,322	0	0	0	0	1,322	0

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
WELFARE	172,810	0	9,117	0	88,119	75,574	0
JOB TRAINING	7,838	0	0	0	175	7,663	0
LIBRARY	6,254	0	1,397	0	0	4,857	0
AG EXTENSION	1,988	0	1,459	0	0	529	0
ROADS	26,661	0	825	0	20,287	5,549	0
PARKS	5,170	0	2,263	0	0	2,907	0
FLEET MANAGEMENT	1,870	0	21	0	0	1,849	0
BLDG MAINTENANCE	9,216	0	2,081	0	0	7,135	0
SURVEYOR	925	0	0	0	0	925	0
TRANSIT AGENCY	891	0	891	0	0	0	0
PW-ADMIN	1,645	0	720	0	0	925	0
OTHER	505	0	0	0	505	0	0
Direct Billed	0	0	0	0	0	0	0
Total	968,938	0	90,789	16,607	506,629	337,752	0

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	AIRCRAFT
ADMINISTRATION	0
PERSONNEL	0
FINANCE	0
COMMUNICATIONS	0
COUNTY COUNSEL	0
BOARD OF SUP.	0
ASSESSOR	0
ELECTIONS	0
INFO. TECHNOLOGY	0
PURCHASING	0
MICROFILM/STORAGE	0
CENTRAL SERVICES	0
IT ADMIN.	0
LAW LIBRARY	0
GEN. FUND COURT	0
DA PROSECUTION	0
CHILD SUPPORT	0
DA CHILD ABDUCT.	0
CHILD ADVOCACY	0
DA PRISONS	0
DA ST RAPE GRANT	0
DA MISC GRANTS	0
GRAND JURY	0
SHERIFF ADMIN	0
SHERIFF-NTF	0
SHERIFF-OPS.	0
RURAL CRIME	0
SHERIFF OPS-AB443	0
COURT SECURITY	0
SHERIFF - JAIL	0
JAIL KITCHEN	0
JUVENILE CENTER	0
PROB-YOYG	0
PROB-PROP 36	0



County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	AIRCRAFT
PROBATION	0
VICTIM WITNESS	0
PROB. MISC GRANTS	0
FIRE	17,161
AG COMMISSIONER	0
BLDG INSPECTION	0
PLANNING	0
LAFCO	0
RECORDER	0
PUBLIC GUARDIAN	0
ANIMAL CONTROL	0
ANIMAL SHELTER	0
HEALTH DEPT	0
HEALTH-ADMIN	0
COMM. DISEASE	0
EHS	0
PUB HLTH NURSING	0
HEALTH LAB	0
MEDICAL RECORDS	0
TOBACCO GRANT	0
WIC	0
TB PROGRAM	0
FAMILY PLANNING	0
EMERGENCY PREP	0
AIDS PROGRAM	0
CHILD HEALTH	0
CRIPPLED CHILD	0
HEALTH GRANTS	0
MARGOLIN GRANT	0
MENTAL HLTH-CNTY	0
SUBSTANCE ABUSE	0
BHA-MH ACT	0
FIRST 5	0
BHA	0



County of Kings
Cost Plan Year 2012-2013
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Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	AIRCRAFT
WELFARE	0
JOB TRAINING	0
LIBRARY	0
AG EXTENSION	0
ROADS	0
PARKS	0
FLEET MANAGEMENT	0
BLDG MAINTENANCE	0
SURVEYOR	0
TRANSIT AGENCY	0
PW-ADMIN	0
OTHER	0
Direct Billed	0
Total	<u>17,161</u>



COUNTY OF KINGS
COUNTYWIDE COST ALLOCATION PLAN
PERSONNEL DEPARTMENT

NATURE AND EXTENT OF SERVICES

The Kings County Personnel Department provides personnel services to all County departments. The services include recruitment, classification, employee relations, and personnel administration such as training, employment awards, employee benefits, and affirmative action programs. All functions and services performed by the Personnel Dept. benefit all departments of the county. The costs are allocated as follows:

- (1) Tuition Reimbursement – Educational reimbursement expenditures are allocated to user departments based on actual claims filed by employees of such departments. This program was suspended in FY 2009-2010.
- (2) Personnel Services – The remaining personnel costs are allocated to county departments based on the allocated positions in the adopted budget.

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .2 - Costs To Be Allocated
For Department PERSONNEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	997,610			997,610
BUILDING USE	3,886		3,886	
EQUIPMENT USE	578		578	
ADMINISTRATION	13,310	461	13,771	
INSURANCE	1,981	29	2,010	
PERSONNEL		4,443	4,443	
FINANCE		9,089	9,089	
COUNTY COUNSEL		13,235	13,235	
Total Allocated Additions:	<u>19,755</u>	<u>27,257</u>	<u>47,012</u>	47,012
CHARGES FOR SERVICES	(70,799)			
Total Departmental Cost Adjustments:	<u>(70,799)</u>			(70,799)
Total To Be Allocated:	<u><u>946,566</u></u>	<u><u>27,257</u></u>		<u><u>973,823</u></u>

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .3 - Costs Allocated By Activity
For Department PERSONNEL

	Total	General & Admin	PERSONNEL	TUITION REIMB
Wages & Benefits				
SALARIES & WAGES	397,351	116,132	281,219	0
FRINGE BENEFITS	179,096	52,350	126,746	0
Other Expense & Cost				
SERVICES & SUPPLIES	421,163	0	421,163	0
FIXED ASSETS	0	0	0	0
Departmental Totals				
Total Expenditures	997,610	168,482	829,128	0
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
CHARGES FOR SERVICES	(70,799)	(70,799)	0	0
Functional Cost	926,811	97,683	829,128	0
Allocation Step 1				
Inbound- All Others	19,755	19,755	0	0
Reallocate Admin Costs		(117,438)	117,438	0
1st Allocation	946,566	0	946,566	0
Allocation Step 2				
Inbound- All Others	27,257	27,257	0	0
Reallocate Admin Costs		(27,257)	27,257	0
2nd Allocation	27,257	0	27,257	0
Total For 05 PERSONNEL				
Total Allocated	973,823	0	973,823	0

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	500	0.3912	3,703		3,703		3,703
PERSONNEL	600	0.4694	4,443		4,443		4,443
FINANCE	1,650	1.2908	12,218		12,218	355	12,573
COMMUNICATIONS	1,500	1.1735	11,107		11,107	323	11,430
COUNTY COUNSEL	675	0.5281	4,998		4,998	145	5,143
BOARD OF SUP.	700	0.5476	5,183		5,183	151	5,334
ASSESSOR	2,555	1.9988	18,920		18,920	550	19,470
ELECTIONS	600	0.4694	4,443		4,443	129	4,572
INFO. TECHNOLOGY	2,800	2.1904	20,734		20,734	602	21,336
PURCHASING	100	0.0782	740		740	22	762
MICROFILM/STORAGE	400	0.3129	2,962		2,962	86	3,048
CENTRAL SERVICES	400	0.3129	2,962		2,962	86	3,048
IT ADMIN.	300	0.2347	2,221		2,221	65	2,286
LAW LIBRARY	80	0.0626	592		592	17	609
DA PROSECUTION	3,825	2.9923	28,324		28,324	823	29,147
CHILD SUPPORT	5,700	4.4591	42,208		42,208	1,226	43,434
DA CHILD ABDUCT.	200	0.1565	1,481		1,481	43	1,524
CHILD ADVOCACY	360	0.2816	2,666		2,666	77	2,743
DA PRISONS	800	0.6258	5,924		5,924	172	6,096
DA ST RAPE GRANT	150	0.1173	1,111		1,111	32	1,143
DA MISC GRANTS	300	0.2347	2,221		2,221	65	2,286
SHERIFF ADMIN	1,900	1.4864	14,069		14,069	409	14,478
SHERIFF-NTF	500	0.3912	3,703		3,703	108	3,811
SHERIFF-OPS.	5,900	4.6156	43,689		43,689	1,269	44,958
RURAL CRIME	300	0.2347	2,221		2,221	65	2,286
SHERIFF OPS-AB443	500	0.3912	3,703		3,703	108	3,811
COURT SECURITY	1,050	0.8214	7,775		7,775	226	8,001
SHERIFF - JAIL	9,150	7.1581	67,756		67,756	1,968	69,724
JAIL KITCHEN	1,000	0.7823	7,405		7,405	215	7,620
JUVENILE CENTER	5,300	4.1462	39,246		39,246	1,140	40,386
PROB-YOYG	300	0.2347	2,221		2,221	65	2,286



County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PROB-PROP 36	100	0.0782	740		740	22	762
PROBATION	5,930	4.6390	43,912		43,912	1,275	45,187
VICTIM WITNESS	220	0.1721	1,629		1,629	47	1,676
PROB. MISC GRANTS	700	0.5476	5,183		5,183	151	5,334
FIRE	6,950	5.4370	51,465		51,465	1,495	52,960
AG COMMISSIONER	2,550	1.9949	18,883		18,883	548	19,431
BLDG INSPECTION	600	0.4694	4,443		4,443	129	4,572
PLANNING	1,100	0.8605	8,145		8,145	237	8,382
RECORDER	700	0.5476	5,183		5,183	151	5,334
PUBLIC GUARDIAN	1,000	0.7823	7,405		7,405	215	7,620
ANIMAL CONTROL	400	0.3129	2,962		2,962	86	3,048
ANIMAL SHELTER	650	0.5085	4,813		4,813	140	4,953
HEALTH DEPT	100	0.0782	740		740	22	762
HEALTH-ADMIN	1,200	0.9388	8,886		8,886	258	9,144
COMM. DISEASE	900	0.7041	6,664		6,664	194	6,858
EHS	1,200	0.9388	8,886		8,886	258	9,144
PUB HLTH NURSING	1,250	0.9779	9,256		9,256	269	9,525
HEALTH LAB	300	0.2347	2,221		2,221	65	2,286
MEDICAL RECORDS	200	0.1565	1,481		1,481	43	1,524
TOBACCO GRANT	150	0.1173	1,111		1,111	32	1,143
WIC	2,600	2.0340	19,253		19,253	559	19,812
TB PROGRAM	100	0.0782	740		740	22	762
FAMILY PLANNING	1,560	1.2204	11,552		11,552	336	11,888
EMERGENCY PREP	200	0.1565	1,481		1,481	43	1,524
AIDS PROGRAM	300	0.2347	2,221		2,221	65	2,286
CHILD HEALTH	575	0.4498	4,258		4,258	124	4,382
CRIPPLED CHILD	700	0.5476	5,183		5,183	151	5,334
HEALTH GRANTS	700	0.5476	5,183		5,183	151	5,334
MARGOLIN GRANT	360	0.2816	2,666		2,666	77	2,743
MENTAL HLTH-CNTY	100	0.0782	740		740	22	762
SUBSTANCE ABUSE	200	0.1565	1,481		1,481	43	1,524



County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BHA-MH ACT	1,500	1.1735	11,107		11,107	323	11,430
FIRST 5	1,300	1.0170	9,627		9,627	280	9,907
BHA	500	0.3912	3,703		3,703	108	3,811
WELFARE	28,600	22.3735	211,794		211,794	6,141	217,935
JOB TRAINING	2,900	2.2687	21,474		21,474	624	22,098
LIBRARY	1,838	1.4379	13,610		13,610	395	14,005
AG EXTENSION	200	0.1565	1,481		1,481	43	1,524
ROADS	2,100	1.6428	15,550		15,550	452	16,002
PARKS	1,100	0.8605	8,145		8,145	237	8,382
FLEET MANAGEMENT	700	0.5476	5,183		5,183	151	5,334
BLDG MAINTENANCE	2,700	2.1122	19,993		19,993	581	20,574
SURVEYOR	350	0.2738	2,592		2,592	75	2,667
PW-ADMIN	350	0.2738	2,592		2,592	75	2,667
SubTotal	127,828	100.0000	946,566		946,566	27,257	973,823
TOTAL	127,828	100.0000	946,566		946,566	27,257	973,823

Allocation Basis: NUMBER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS



County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - TUITION REIMB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity has no Allocatable Costs							
SubTotal							
TOTAL							

Allocation Basis: ACTUAL CHARGES TO DEPARTMENTS

Allocation Source: APPROPRIATIONS LEDGER



County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total	PERSONNEL	TUITION REIMB
ADMINISTRATION	3,703	3,703	0
PERSONNEL	4,443	4,443	0
FINANCE	12,573	12,573	0
COMMUNICATIONS	11,430	11,430	0
COUNTY COUNSEL	5,143	5,143	0
BOARD OF SUP.	5,334	5,334	0
ASSESSOR	19,470	19,470	0
ELECTIONS	4,572	4,572	0
INFO. TECHNOLOGY	21,336	21,336	0
PURCHASING	762	762	0
MICROFILM/STORAGE	3,048	3,048	0
CENTRAL SERVICES	3,048	3,048	0
IT ADMIN.	2,286	2,286	0
LAW LIBRARY	609	609	0
DA PROSECUTION	29,147	29,147	0
CHILD SUPPORT	43,434	43,434	0
DA CHILD ABDUCT.	1,524	1,524	0
CHILD ADVOCACY	2,743	2,743	0
DA PRISONS	6,096	6,096	0
DA ST RAPE GRANT	1,143	1,143	0
DA MISC GRANTS	2,286	2,286	0
SHERIFF ADMIN	14,478	14,478	0
SHERIFF-NTF	3,811	3,811	0
SHERIFF-OPS.	44,958	44,958	0
RURAL CRIME	2,286	2,286	0
SHERIFF OPS-AB443	3,811	3,811	0
COURT SECURITY	8,001	8,001	0
SHERIFF - JAIL	69,724	69,724	0
JAIL KITCHEN	7,620	7,620	0
JUVENILE CENTER	40,386	40,386	0
PROB-YOBG	2,286	2,286	0
PROB-PROP 36	762	762	0
PROBATION	45,187	45,187	0
VICTIM WITNESS	1,676	1,676	0



County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total	PERSONNEL	TUITION REIMB
PROB. MISC GRANTS	5,334	5,334	0
FIRE	52,960	52,960	0
AG COMMISSIONER	19,431	19,431	0
BLDG INSPECTION	4,572	4,572	0
PLANNING	8,382	8,382	0
RECORDER	5,334	5,334	0
PUBLIC GUARDIAN	7,620	7,620	0
ANIMAL CONTROL	3,048	3,048	0
ANIMAL SHELTER	4,953	4,953	0
HEALTH DEPT	762	762	0
HEALTH-ADMIN	9,144	9,144	0
COMM. DISEASE	6,858	6,858	0
EHS	9,144	9,144	0
PUB HLTH NURSING	9,525	9,525	0
HEALTH LAB	2,286	2,286	0
MEDICAL RECORDS	1,524	1,524	0
TOBACCO GRANT	1,143	1,143	0
WIC	19,812	19,812	0
TB PROGRAM	762	762	0
FAMILY PLANNING	11,888	11,888	0
EMERGENCY PREP	1,524	1,524	0
AIDS PROGRAM	2,286	2,286	0
CHILD HEALTH	4,382	4,382	0
CRIPPLED CHILD	5,334	5,334	0
HEALTH GRANTS	5,334	5,334	0
MARGOLIN GRANT	2,743	2,743	0
MENTAL HLTH-CNTY	762	762	0
SUBSTANCE ABUSE	1,524	1,524	0
BHA-MH ACT	11,430	11,430	0
FIRST 5	9,907	9,907	0
BHA	3,811	3,811	0
WELFARE	217,935	217,935	0
JOB TRAINING	22,098	22,098	0
LIBRARY	14,005	14,005	0

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total	PERSONNEL	TUITION REIMB
AG EXTENSION	1,524	1,524	0
ROADS	16,002	16,002	0
PARKS	8,382	8,382	0
FLEET MANAGEMENT	5,334	5,334	0
BLDG MAINTENANCE	20,574	20,574	0
SURVEYOR	2,667	2,667	0
PW-ADMIN	2,667	2,667	0
Direct Billed	0	0	0
Total	973,823	973,823	0

COUNTY OF KINGS
COUNTYWIDE COST ALLOCATION PLAN
DEPARTMENT OF FINANCE

NATURE AND EXTENT OF SERVICES

The Department of Finance consists of two divisions. The Accounting Division and the Treasury Division. The Accounting Division has the responsibility for payroll, claims processing, internal audits, cost allocation plan preparation, and general accounting for the County.

The Treasury Division is responsible for collecting taxes on all secured and unsecured property, miscellaneous license collecting, and collection of transient occupancy and racehorse taxes. The Treasury is responsible for cash management, safeguarding County funds, providing full accountability, maintaining an effective cash flow, and investing idle funds. The Treasury is also responsible for processing warrants for welfare recipients, County and School employees.

For plan purposes, total departmental expenditures are broken down into seven functions, identified by monthly time records compiled by departmental personnel.

Allocations to departments are as follows:

- (1) Payroll accounting costs are allocated to depts. based on the number of employees.
- (2) Claims accounting costs are allocated to departments based on the number of claims processed.
- (3) Cost allocation plan costs are allocated to operating and service departments based on relative budget size (less purchases of fixed assets for the year and “other charges”).
- (4) General accounting costs are allocated to operating and service departments based on relative budget size (less purchases of fixed assets for the year and “other charges”).
- (5) Warrant Processing – Costs related to the reconciliation of all processed warrants (County general and payroll, school general and payroll, and Welfare income maintenance) are allocated to departments on the basis of the number of warrants processed during the year. Costs allocated are offset by costs applied of \$1,738. Costs applied totaling \$1,738 and revenues of \$815,583 are reimbursement of the general governmental functions of investments, and property tax collection, and thus excluded from the plan.
- (6) Audit costs are allocated to operating and service departments based on relative budget size (less purchases of fixed assets for the year and “other charges”).
- (7) Property Tax accounting and Internal Audits are costs of the general government and are not allowable for plan purposes.

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .2 - Costs To Be Allocated
For Department FINANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,299,924			2,299,924
BUILDING USE	7,127		7,127	
EQUIPMENT USE	21,253		21,253	
ADMINISTRATION	8,355	291	8,646	
INSURANCE	5,063	77	5,140	
PERSONNEL	12,218	355	12,573	
FINANCE		26,188	26,188	
COUNTY COUNSEL		4,764	4,764	
Total Allocated Additions:	54,016	31,675	85,691	85,691
Total To Be Allocated:	2,353,940	31,675		2,385,615

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .3 - Costs Allocated By Activity
For Department FINANCE

	Total	General & Admin	CLAIMS	PAYROLL	COST PLAN
Wages & Benefits					
SALARIES & WAGES	1,011,165	115,930	70,758	83,035	5,296
FRINGE BENEFITS	411,082	47,110	28,776	33,750	2,138
Other Expense & Cost					
DATA PROCESSING	573,383	0	0	195,360	0
SERVICES & SUPPLIES	217,734	24,952	15,241	17,876	1,132
FIXED ASSETS	0	0	0	0	0
AUDITING AND ACCTG	86,560	0	0	0	0
Departmental Totals					
Total Expenditures	2,299,924	187,992	114,775	330,021	8,566
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	2,299,924	187,992	114,775	330,021	8,566
Allocation Step 1					
Inbound- All Others	54,016	54,016	0	0	0
Reallocate Admin Costs		(242,008)	13,152	37,817	982
Unallocated Costs	(1,127,994)	0	0	0	0
1st Allocation	1,225,946	0	127,927	367,838	9,548
Allocation Step 2					
Inbound- All Others	31,675	31,675	0	0	0
Reallocate Admin Costs		(31,675)	1,721	4,950	128
Unallocated Costs	(15,180)	0	0	0	0
2nd Allocation	16,495	0	1,721	4,950	128
Total For 06 FINANCE					
Total Allocated	1,242,441	0	129,648	372,788	9,676



County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .3 - Costs Allocated By Activity
For Department FINANCE

	GENERAL ACCTG	TREAS WARRANTS	AUDIT	UNALLOWED
Wages & Benefits				
SALARIES & WAGES	180,163	16,651	0	539,332
FRINGE BENEFITS	73,255	6,783	0	219,270
Other Expense & Cost				
DATA PROCESSING	240,740	0	0	137,283
SERVICES & SUPPLIES	38,800	3,593	0	116,140
FIXED ASSETS	0	0	0	0
AUDITING AND ACCTG	0	0	86,560	0
Departmental Totals				
Total Expenditures	532,958	27,027	86,560	1,012,025
Deductions				
Total Deductions	0	0	0	0
Functional Cost	532,958	27,027	86,560	1,012,025
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	61,072	3,097	9,919	115,969
Unallocated Costs	0	0	0	(1,127,994)
1st Allocation	594,030	30,124	96,479	0
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	7,993	405	1,298	15,180
Unallocated Costs	0	0	0	(15,180)
2nd Allocation	7,993	405	1,298	0
Total For 06 FINANCE				
Total Allocated	602,023	30,529	97,777	0

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - CLAIMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	125	0.5134	657		657		657
INSURANCE	4	0.0164	21		21		21
PERSONNEL	339	1.3924	1,781		1,781		1,781
FINANCE	199	0.8174	1,046		1,046		1,046
COMMUNICATIONS	178	0.7311	935		935	13	948
COUNTY COUNSEL	121	0.4970	636		636	9	645
BOARD OF SUP.	56	0.2300	294		294	4	298
ASSESSOR	113	0.4641	594		594	8	602
ELECTIONS	412	1.6923	2,165		2,165	30	2,195
EMP. BENEFITS	25	0.1027	131		131	2	133
INFO. TECHNOLOGY	472	1.9387	2,480		2,480	34	2,514
ITD PC REPLACEMENT	92	0.3779	483		483	7	490
PURCHASING	56	0.2300	294		294	4	298
MICROFILM/STORAGE	71	0.2916	373		373	5	378
CENTRAL SERVICES	210	0.8626	1,103		1,103	15	1,118
TELECOMMUNICATION	64	0.2629	336		336	5	341
IT ADMIN.	16	0.0657	84		84	1	85
UNEMP. INS.	8	0.0329	42		42	1	43
WORKERS COMP	53	0.2177	278		278	4	282
LIAB. INSURANCE	81	0.3327	426		426	6	432
LAW LIBRARY	115	0.4724	604		604	8	612
GEN. FUND COURT	663	2.7232	3,484		3,484	48	3,532
DA PROSECUTION	453	1.8607	2,380		2,380	33	2,413
CHILD SUPPORT	673	2.7643	3,536		3,536	49	3,585
DA CHILD ABDUCT.	9	0.0370	47		47	1	48
CHILD ADVOCACY	152	0.6243	799		799	11	810
DA PRISONS	46	0.1889	242		242	3	245
DA ST RAPE GRANT	16	0.0657	84		84	1	85
DA MISC GRANTS	67	0.2752	352		352	5	357
GRAND JURY	296	1.2158	1,555		1,555	22	1,577
SHERIFF ADMIN	511	2.0989	2,685		2,685	37	2,722

All Monetary Values Are \$ Dollars

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County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - CLAIMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CONTRACT LAW	31	0.1273	163		163	2	165
SHERIFF-NTF	161	0.6613	846		846	12	858
SHERIFF-OPS.	600	2.4645	3,153		3,153	44	3,197
RURAL CRIME	50	0.2054	263		263	4	267
SHERIFF OPS-AB443	26	0.1068	137		137	2	139
COURT SECURITY	15	0.0616	79		79	1	80
SHERIFF - JAIL	558	2.2920	2,932		2,932	41	2,973
JAIL KITCHEN	419	1.7210	2,202		2,202	30	2,232
JUVENILE CENTER	206	0.8461	1,082		1,082	15	1,097
PROB-YOYG	21	0.0863	110		110	2	112
PROB-PROP 36	2	0.0082	11		11		11
PROBATION	575	2.3618	3,021		3,021	42	3,063
VICTIM WITNESS	126	0.5175	662		662	9	671
PROB. MISC GRANTS	71	0.2916	373		373	5	378
FIRE	1,161	4.7688	6,101		6,101	84	6,185
AG COMMISSIONER	298	1.2240	1,566		1,566	22	1,588
BLDG INSPECTION	91	0.3738	478		478	7	485
PLANNING	111	0.4559	583		583	8	591
LAFCO	53	0.2177	278		278	4	282
KCAG	236	0.9694	1,240		1,240	17	1,257
RECORDER	40	0.1643	210		210	3	213
PUBLIC GUARDIAN	104	0.4272	546		546	8	554
ANIMAL CONTROL	26	0.1068	137		137	2	139
ANIMAL SHELTER	404	1.6594	2,123		2,123	29	2,152
HEALTH DEPT	123	0.5052	646		646	9	655
HEALTH-ADMIN	433	1.7785	2,275		2,275	31	2,306
COMM. DISEASE	35	0.1438	184		184	3	187
EHS	123	0.5052	646		646	9	655
PUB HLTH NURSING	64	0.2629	336		336	5	341
HEALTH LAB	90	0.3697	473		473	7	480
MEDICAL RECORDS	25	0.1027	131		131	2	133



County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - CLAIMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
TOBACCO GRANT	37	0.1520	194		194	3	197
WIC	183	0.7517	962		962	13	975
TB PROGRAM	82	0.3368	431		431	6	437
FAMILY PLANNING	113	0.4641	594		594	8	602
EMERGENCY PREP	101	0.4149	531		531	7	538
AIDS PROGRAM	151	0.6202	793		793	11	804
CHILD HEALTH	36	0.1479	189		189	3	192
CRIPPLED CHILD	57	0.2341	300		300	4	304
HEALTH GRANTS	37	0.1520	194		194	3	197
MARGOLIN GRANT	51	0.2095	268		268	4	272
MEDICAL ASSISTANCE	104	0.4272	546		546	8	554
MENTAL HEALTH	196	0.8051	1,030		1,030	14	1,044
MENTAL HLTH-CNTY	47	0.1931	247		247	3	250
SUBSTANCE ABUSE	168	0.6901	883		883	12	895
BHA-MH ACT	569	2.3371	2,990		2,990	41	3,031
FIRST 5	565	2.3207	2,969		2,969	41	3,010
AOD GRANTS	3	0.0123	16		16		16
BHA	133	0.5463	699		699	10	709
WELFARE	1,333	5.4752	7,004		7,004	97	7,101
IHSS	207	0.8502	1,088		1,088	15	1,103
CHILD ABUSE	88	0.3615	462		462	6	468
JOB TRAINING	2,074	8.5187	10,901		10,901	148	11,049
LIBRARY	436	1.7908	2,291		2,291	32	2,323
AG EXTENSION	40	0.1643	210		210	3	213
ROADS	667	2.7397	3,505		3,505	48	3,553
PARKS	345	1.4171	1,813		1,813	25	1,838
FLEET MANAGEMENT	867	3.5612	4,556		4,556	63	4,619
BLDG MAINTENANCE	727	2.9861	3,820		3,820	53	3,873
SURVEYOR	11	0.0452	58		58	1	59
AITs	874	3.5899	4,592		4,592	64	4,656
TRANSIT AGENCY	605	2.4850	3,179		3,179	44	3,223



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For Department FINANCE

Activity - CLAIMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
VAN POOL	455	1.8689	2,391		2,391	33	2,424
AITS II	46	0.1889	242		242	3	245
PW-ADMIN	48	0.1972	252		252	3	255
KCWMA	916	3.7624	4,813		4,813	67	4,880
SubTotal	24,346	100.0000	127,927		127,927	1,721	129,648
TOTAL	24,346	100.0000	127,927		127,927	1,721	129,648

Allocation Basis: NUMBER OF CLAIMS PROCESSED

Allocation Source: DATA PROCESSING

Handwritten calculations:
 $129,648 / 24,346 = 5.33$
 $129,648 / 36,378 = 3.56$



County of Kings
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Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	500	0.3779	1,390		1,390		1,390
PERSONNEL	600	0.4535	1,668		1,668		1,668
FINANCE	1,650	1.2471	4,587		4,587		4,587
COMMUNICATIONS	1,500	1.1337	4,170		4,170	57	4,227
COUNTY COUNSEL	675	0.5102	1,877		1,877	26	1,903
BOARD OF SUP.	700	0.5291	1,946		1,946	27	1,973
ASSESSOR	2,555	1.9311	7,103		7,103	98	7,201
ELECTIONS	600	0.4535	1,668		1,668	23	1,691
INFO. TECHNOLOGY	2,800	2.1163	7,784		7,784	107	7,891
PURCHASING	100	0.0756	278		278	4	282
MICROFILM/STORAGE	400	0.3023	1,112		1,112	15	1,127
CENTRAL SERVICES	400	0.3023	1,112		1,112	15	1,127
IT ADMIN.	300	0.2267	834		834	11	845
LAW LIBRARY	80	0.0605	222		222	3	225
DA PROSECUTION	3,825	2.8910	10,634		10,634	146	10,780
CHILD SUPPORT	5,700	4.3081	15,847		15,847	218	16,065
DA CHILD ABDUCT.	200	0.1512	556		556	8	564
CHILD ADVOCACY	360	0.2721	1,001		1,001	14	1,015
DA PRISONS	800	0.6047	2,224		2,224	31	2,255
DA ST RAPE GRANT	150	0.1134	417		417	6	423
DA MISC GRANTS	300	0.2267	834		834	11	845
SHERIFF ADMIN	1,900	1.4360	5,282		5,282	73	5,355
SHERIFF-NTF	500	0.3779	1,390		1,390	19	1,409
SHERIFF-OPS.	5,900	4.4593	16,403		16,403	225	16,628
RURAL CRIME	300	0.2267	834		834	11	845
SHERIFF OPS-AB443	500	0.3779	1,390		1,390	19	1,409
COURT SECURITY	1,050	0.7936	2,919		2,919	40	2,959
SHERIFF - JAIL	9,150	6.9157	25,439		25,439	350	25,789
JAIL KITCHEN	1,000	0.7558	2,780		2,780	38	2,818
JUVENILE CENTER	5,300	4.0058	14,735		14,735	202	14,937
PROB-YOYG	300	0.2267	834		834	11	845



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For Department FINANCE

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PROB-PROP 36	100	0.0756	278		278	4	282
PROBATION	5,930	4.4820	16,486		16,486	227	16,713
VICTIM WITNESS	220	0.1663	612		612	8	620
PROB. MISC GRANTS	700	0.5291	1,946		1,946	27	1,973
FIRE	6,950	5.2529	19,322		19,322	266	19,588
AG COMMISSIONER	2,550	1.9273	7,089		7,089	97	7,186
BLDG INSPECTION	600	0.4535	1,668		1,668	23	1,691
PLANNING	1,100	0.8314	3,058		3,058	42	3,100
RECORDER	700	0.5291	1,946		1,946	27	1,973
PUBLIC GUARDIAN	1,000	0.7558	2,780		2,780	38	2,818
ANIMAL CONTROL	400	0.3023	1,112		1,112	15	1,127
ANIMAL SHELTER	650	0.4913	1,807		1,807	25	1,832
HEALTH DEPT	100	0.0756	278		278	4	282
HEALTH-ADMIN	1,200	0.9070	3,336		3,336	46	3,382
COMM. DISEASE	900	0.6802	2,502		2,502	34	2,536
EHS	1,200	0.9070	3,336		3,336	46	3,382
PUB HLTH NURSING	1,250	0.9448	3,475		3,475	48	3,523
HEALTH LAB	300	0.2267	834		834	11	845
MEDICAL RECORDS	200	0.1512	556		556	8	564
TOBACCO GRANT	150	0.1134	417		417	6	423
WIC	2,600	1.9651	7,228		7,228	99	7,327
TB PROGRAM	100	0.0756	278		278	4	282
FAMILY PLANNING	1,560	1.1791	4,337		4,337	60	4,397
EMERGENCY PREP	200	0.1512	556		556	8	564
AIDS PROGRAM	300	0.2267	834		834	11	845
CHILD HEALTH	575	0.4346	1,599		1,599	22	1,621
CRIPPLED CHILD	700	0.5291	1,946		1,946	27	1,973
HEALTH GRANTS	700	0.5291	1,946		1,946	27	1,973
MARGOLIN GRANT	360	0.2721	1,001		1,001	14	1,015
MENTAL HLTH-CNTY	100	0.0756	278		278	4	282
SUBSTANCE ABUSE	200	0.1512	556		556	8	564

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Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BHA-MH ACT	1,500	1.1337	4,170		4,170	57	4,227
FIRST 5	1,300	0.9826	3,614		3,614	50	3,664
BHA	500	0.3779	1,390		1,390	19	1,409
WELFARE	28,600	21.6158	79,520		79,520	1,092	80,612
JOB TRAINING	2,900	2.1919	8,062		8,062	111	8,173
LIBRARY	1,838	1.3892	5,110		5,110	70	5,180
AG EXTENSION	200	0.1512	556		556	8	564
ROADS	2,100	1.5872	5,838		5,838	80	5,918
PARKS	1,100	0.8314	3,058		3,058	42	3,100
FLEET MANAGEMENT	700	0.5291	1,946		1,946	27	1,973
BLDG MAINTENANCE	2,700	2.0407	7,506		7,506	103	7,609
SURVEYOR	350	0.2645	973		973	13	986
PW-ADMIN	350	0.2645	973		973	13	986
KCWMA	4,480	3.3860	12,455		12,455	171	12,626
SubTotal	132,308	100.0000	367,838		367,838	4,950	372,788
TOTAL	132,308	100.0000	367,838		367,838	4,950	372,788

Allocation Basis: NUMBER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS



County of Kings
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For Department FINANCE

Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	675	0.4485	43		43		43
INSURANCE	871	0.5787	55		55		55
PERSONNEL	976	0.6484	62		62		62
FINANCE	2,298	1.5268	146		146		146
COMMUNICATIONS	1,254	0.8331	80		80	1	81
COUNTY COUNSEL	852	0.5661	54		54	1	55
BOARD OF SUP.	710	0.4717	45		45	1	46
ASSESSOR	1,993	1.3241	126		126	2	128
ELECTIONS	691	0.4591	44		44	1	45
INFO. TECHNOLOGY	4,158	2.7625	264		264	4	268
PURCHASING	108	0.0718	7		7		7
MICROFILM/STORAGE	291	0.1933	18		18		18
CENTRAL SERVICES	730	0.4850	46		46	1	47
TELECOMMUNICATION	407	0.2704	26		26		26
IT ADMIN.	68	0.0452	4		4		4
UNEMP. INS.	1	0.0007					
LIAB. INSURANCE	1,908	1.2677	121		121	2	123
LAW LIBRARY	106	0.0704	7		7		7
GEN. FUND COURT	3,251	2.1599	206		206	3	209
COURT REPORTER	18	0.0120	1		1		1
DA PROSECUTION	3,919	2.6037	249		249	3	252
CHILD SUPPORT	4,056	2.6948	257		257	4	261
DA CHILD ABDUCT.	151	0.1003	10		10		10
CHILD ADVOCACY	396	0.2631	25		25		25
DA PRISONS	803	0.5335	51		51	1	52
DA ST RAPE GRANT	169	0.1123	11		11		11
DA MISC GRANTS	586	0.3893	37		37	1	38
GRAND JURY	112	0.0744	7		7		7
SHERIFF ADMIN	1,605	1.0663	102		102	1	103
CONTRACT LAW	567	0.3767	36		36		36
SHERIFF-NTF	531	0.3528	34		34		34



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Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF-OPS.	6,682	4.4395	424		424	6	430
RURAL CRIME	296	0.1967	19		19		19
SHERIFF OPS-AB443	516	0.3428	33		33		33
COURT SECURITY	868	0.5767	55		55	1	56
SHERIFF - JAIL	9,728	6.4632	617		617	9	626
JUVENILE CENTER	5,178	3.4402	328		328	5	333
PROB-YOBG	193	0.1282	12		12		12
PROB-PROP 36	75	0.0498	5		5		5
PROBATION	5,073	3.3705	322		322	4	326
VICTIM WITNESS	228	0.1515	14		14		14
PROB. MISC GRANTS	413	0.2744	26		26		26
FIRE	8,440	5.6075	535		535	7	542
AG COMMISSIONER	2,279	1.5141	145		145	2	147
BLDG INSPECTION	498	0.3309	32		32		32
PLANNING	971	0.6451	62		62	1	63
LAFCO	46	0.0306	3		3		3
RECORDER	442	0.2937	28		28		28
PUBLIC GUARDIAN	460	0.3056	29		29		29
ANIMAL CONTROL	383	0.2545	24		24		24
ANIMAL SHELTER	561	0.3727	36		36		36
HEALTH DEPT	311	0.2066	20		20		20
HEALTH-ADMIN	655	0.4352	42		42	1	43
COMM. DISEASE	383	0.2545	24		24		24
EHS	1,052	0.6989	67		67	1	68
PUB HLTH NURSING	916	0.6086	58		58	1	59
HEALTH LAB	347	0.2305	22		22		22
TOBACCO GRANT	142	0.0943	9		9		9
WIC	1,684	1.1188	107		107	1	108
TB PROGRAM	188	0.1249	12		12		12
FAMILY PLANNING	1,333	0.8856	85		85	1	86
EMERGENCY PREP	384	0.2551	24		24		24



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Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AIDS PROGRAM	217	0.1442	14		14		14
CHILD HEALTH	551	0.3661	35		35		35
CRIPPLED CHILD	705	0.4684	45		45	1	46
HEALTH GRANTS	495	0.3289	31		31		31
MARGOLIN GRANT	253	0.1681	16		16		16
MENTAL HEALTH	7,434	4.9391	472		472	7	479
MENTAL HLTH-CNTY	1,012	0.6724	64		64	1	65
SUBSTANCE ABUSE	1,125	0.7474	71		71	1	72
BHA-MH ACT	3,983	2.6463	253		253	3	256
FIRST 5	2,527	1.6789	160		160	2	162
WELFARE	24,072	15.9930	1,525		1,525	26	1,551
CHILD ABUSE	169	0.1123	11		11		11
LIBRARY	1,857	1.2338	118		118	2	120
AG EXTENSION	197	0.1309	12		12		12
ROADS	6,045	4.0162	383		383	5	388
PARKS	1,025	0.6810	65		65	1	66
FLEET MANAGEMENT	2,948	1.9586	187		187	3	190
BLDG MAINTENANCE	2,882	1.9148	183		183	3	186
SURVEYOR	139	0.0924	9		9		9
KCWMA	7,892	5.2434	501		501	7	508
SubTotal	150,514	100.0000	9,548		9,548	128	9,676
TOTAL	150,514	100.0000	9,548		9,548	128	9,676

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET



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Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - GENERAL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	675	0.4733	2,811		2,811		2,811
INSURANCE	871	0.6107	3,628		3,628		3,628
PERSONNEL	976	0.6843	4,065		4,065		4,065
FINANCE	2,298	1.6113	9,571		9,571		9,571
COMMUNICATIONS	1,254	0.8792	5,223		5,223	73	5,296
COUNTY COUNSEL	852	0.5974	3,549		3,549	49	3,598
BOARD OF SUP.	710	0.4978	2,957		2,957	41	2,998
ASSESSOR	1,993	1.3974	8,301		8,301	116	8,417
ELECTIONS	691	0.4845	2,878		2,878	40	2,918
INFO. TECHNOLOGY	4,158	2.9154	17,318		17,318	241	17,559
PURCHASING	108	0.0757	450		450	6	456
MICROFILM/STORAGE	291	0.2040	1,212		1,212	17	1,229
CENTRAL SERVICES	730	0.5118	3,040		3,040	42	3,082
TELECOMMUNICATION	407	0.2854	1,695		1,695	24	1,719
IT ADMIN.	68	0.0477	283		283	4	287
UNEMP. INS.	1	0.0007	4		4		4
LIAB. INSURANCE	1,908	1.3378	7,947		7,947	111	8,058
LAW LIBRARY	106	0.0743	441		441	6	447
GEN. FUND COURT	3,251	2.2795	13,541		13,541	189	13,730
COURT REPORTER	18	0.0126	75		75	1	76
DA PROSECUTION	3,919	2.7478	16,323		16,323	227	16,550
CHILD SUPPORT	4,056	2.8439	16,894		16,894	235	17,129
DA CHILD ABDUCT.	151	0.1059	629		629	9	638
CHILD ADVOCACY	396	0.2777	1,649		1,649	23	1,672
DA PRISONS	803	0.5630	3,345		3,345	47	3,392
DA ST RAPE GRANT	169	0.1185	704		704	10	714
DA MISC GRANTS	586	0.4109	2,441		2,441	34	2,475
GRAND JURY	112	0.0785	466		466	6	472
SHERIFF ADMIN	1,605	1.1254	6,685		6,685	93	6,778
CONTRACT LAW	567	0.3976	2,362		2,362	33	2,395
SHERIFF-NTF	531	0.3723	2,212		2,212	31	2,243

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Activity - GENERAL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF-OPS.	6,682	4.6851	27,831		27,831	388	28,219
RURAL CRIME	296	0.2075	1,233		1,233	17	1,250
SHERIFF OPS-AB443	516	0.3618	2,149		2,149	30	2,179
COURT SECURITY	868	0.6086	3,615		3,615	50	3,665
SHERIFF - JAIL	9,728	6.8208	40,518		40,518	564	41,082
JUVENILE CENTER	5,178	3.6306	21,567		21,567	300	21,867
PROB-YOBG	193	0.1353	804		804	11	815
PROB-PROP 36	75	0.0526	312		312	4	316
PROBATION	5,073	3.5570	21,129		21,129	294	21,423
VICTIM WITNESS	228	0.1599	950		950	13	963
PROB. MISC GRANTS	413	0.2896	1,720		1,720	24	1,744
FIRE	8,440	5.9177	35,153		35,153	490	35,643
AG COMMISSIONER	2,279	1.5979	9,492		9,492	132	9,624
BLDG INSPECTION	498	0.3492	2,074		2,074	29	2,103
PLANNING	971	0.6808	4,044		4,044	56	4,100
LAFCO	46	0.0323	192		192	3	195
RECORDER	442	0.3099	1,841		1,841	26	1,867
PUBLIC GUARDIAN	460	0.3225	1,916		1,916	27	1,943
ANIMAL CONTROL	383	0.2685	1,595		1,595	22	1,617
ANIMAL SHELTER	561	0.3933	2,337		2,337	33	2,370
HEALTH DEPT	311	0.2181	1,295		1,295	18	1,313
HEALTH-ADMIN	655	0.4593	2,728		2,728	38	2,766
COMM. DISEASE	383	0.2685	1,595		1,595	22	1,617
EHS	1,052	0.7376	4,382		4,382	61	4,443
PUB HLTH NURSING	916	0.6423	3,815		3,815	53	3,868
HEALTH LAB	347	0.2433	1,445		1,445	20	1,465
TOBACCO GRANT	142	0.0996	591		591	8	599
WIC	1,684	1.1807	7,014		7,014	98	7,112
TB PROGRAM	188	0.1318	783		783	11	794
FAMILY PLANNING	1,333	0.9346	5,552		5,552	77	5,629
EMERGENCY PREP	384	0.2692	1,599		1,599	22	1,621

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Activity - GENERAL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AIDS PROGRAM	217	0.1522	904		904	13	917
CHILD HEALTH	551	0.3863	2,295		2,295	32	2,327
CRIPPLED CHILD	705	0.4943	2,936		2,936	41	2,977
HEALTH GRANTS	495	0.3471	2,062		2,062	29	2,091
MARGOLIN GRANT	253	0.1774	1,054		1,054	15	1,069
MENTAL HEALTH	7,434	5.2124	30,963		30,963	431	31,394
MENTAL HLTH-CNTY	1,012	0.7096	4,215		4,215	59	4,274
SUBSTANCE ABUSE	1,125	0.7888	4,686		4,686	65	4,751
BHA-MH ACT	3,983	2.7927	16,589		16,589	231	16,820
FIRST 5	2,527	1.7718	10,525		10,525	147	10,672
WELFARE	24,072	16.8782	100,262		100,262	1,396	101,658
CHILD ABUSE	169	0.1185	704		704	10	714
LIBRARY	1,857	1.3020	7,735		7,735	108	7,843
AG EXTENSION	197	0.1381	821		821	11	832
ROADS	6,045	4.2385	25,178		25,178	351	25,529
PARKS	1,025	0.7187	4,269		4,269	59	4,328
FLEET MANAGEMENT	2,948	2.0670	12,279		12,279	171	12,450
BLDG MAINTENANCE	2,882	2.0207	12,004		12,004	167	12,171
SURVEYOR	139	0.0975	579		579	8	587
SubTotal	142,622	100.0000	594,030		594,030	7,993	602,023
TOTAL	142,622	100.0000	594,030		594,030	7,993	602,023

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

County of Kings
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Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - TREAS WARRANTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PERSONNEL	2,788	2.8320	853		853		853
FINANCE	30,338	30.8169	9,283		9,283		9,283
PROBATION	1,313	1.3337	402		402	8	410
WELFARE	12,670	12.8700	3,877	-1,738	2,139	79	2,218
OTHER	51,337	52.1474	15,709		15,709	318	16,027
SubTotal	98,446	100.0000	30,124	-1,738	28,386	405	28,791
Direct Billed				1,738	1,738		1,738
TOTAL	98,446	100.0000	30,124		30,124	405	30,529

Allocation Basis: NUMBER OF WARRANTS ISSUED

Allocation Source: WARRANT REGISTERS

28,791
 - 853

 27,938
 - 9,283

 18,655
 For Lymelle

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - AUDIT							
Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	675	0.4733	457		457		457
INSURANCE	871	0.6107	589		589		589
PERSONNEL	976	0.6843	660		660		660
FINANCE	2,298	1.6113	1,555		1,555		1,555
COMMUNICATIONS	1,254	0.8792	848		848	12	860
COUNTY COUNSEL	852	0.5974	576		576	8	584
BOARD OF SUP.	710	0.4978	480		480	7	487
ASSESSOR	1,993	1.3974	1,348		1,348	19	1,367
ELECTIONS	691	0.4845	467		467	7	474
INFO. TECHNOLOGY	4,158	2.9154	2,813		2,813	39	2,852
PURCHASING	108	0.0757	73		73	1	74
MICROFILM/STORAGE	291	0.2040	197		197	3	200
CENTRAL SERVICES	730	0.5118	494		494	7	501
TELECOMMUNICATION	407	0.2854	275		275	4	279
IT ADMIN.	68	0.0477	46		46	1	47
UNEMP. INS.	1	0.0007	1		1		1
LIAB. INSURANCE	1,908	1.3378	1,291		1,291	18	1,309
LAW LIBRARY	106	0.0743	72		72	1	73
GEN. FUND COURT	3,251	2.2795	2,199		2,199	31	2,230
COURT REPORTER	18	0.0126	12		12		12
DA PROSECUTION	3,919	2.7478	2,651		2,651	37	2,688
CHILD SUPPORT	4,056	2.8439	2,744		2,744	38	2,782
DA CHILD ABDUCT.	151	0.1059	102		102	1	103
CHILD ADVOCACY	396	0.2777	268		268	4	272
DA PRISONS	803	0.5630	543		543	8	551
DA ST RAPE GRANT	169	0.1185	114	-1,850	-1,736	2	-1,734
DA MISC GRANTS	586	0.4109	396	-3,406	-3,010	6	-3,004
GRAND JURY	112	0.0785	76		76	1	77
SHERIFF ADMIN	1,605	1.1254	1,086		1,086	15	1,101
CONTRACT LAW	567	0.3976	384		384	5	389
SHERIFF-NTF	531	0.3723	359		359	5	364

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF-OPS.	6,682	4.6851	4,520		4,520	63	4,583
RURAL CRIME	296	0.2075	200		200	3	203
SHERIFF OPS-AB443	516	0.3618	349		349	5	354
COURT SECURITY	868	0.6086	587		587	8	595
SHERIFF - JAIL	9,728	6.8208	6,581		6,581	92	6,673
JUVENILE CENTER	5,178	3.6306	3,503		3,503	49	3,552
PROB-YOYG	193	0.1353	131		131	2	133
PROB-PROP 36	75	0.0526	51		51	1	52
PROBATION	5,073	3.5570	3,432		3,432	48	3,480
VICTIM WITNESS	228	0.1599	154	-1,844	-1,690	2	-1,688
PROB. MISC GRANTS	413	0.2896	279		279	4	283
FIRE	8,440	5.9177	5,709		5,709	79	5,788
AG COMMISSIONER	2,279	1.5979	1,542		1,542	21	1,563
BLDG INSPECTION	498	0.3492	337		337	5	342
PLANNING	971	0.6808	657		657	9	666
LAFCO	46	0.0323	31		31		31
RECORDER	442	0.3099	299		299	4	303
PUBLIC GUARDIAN	460	0.3225	311		311	4	315
ANIMAL CONTROL	383	0.2685	259		259	4	263
ANIMAL SHELTER	561	0.3933	379		379	5	384
HEALTH DEPT	311	0.2181	210		210	3	213
HEALTH-ADMIN	655	0.4593	443		443	6	449
COMM. DISEASE	383	0.2685	259		259	4	263
EHS	1,052	0.7376	712		712	10	722
PUB HLTH NURSING	916	0.6423	620		620	9	629
HEALTH LAB	347	0.2433	235		235	3	238
TOBACCO GRANT	142	0.0996	96		96	1	97
WIC	1,684	1.1807	1,139		1,139	16	1,155
TB PROGRAM	188	0.1318	127		127	2	129
FAMILY PLANNING	1,333	0.9346	902		902	13	915
EMERGENCY PREP	384	0.2692	260		260	4	264



County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AIDS PROGRAM	217	0.1522	147		147	2	149
CHILD HEALTH	551	0.3863	373		373	5	378
CRIPPLED CHILD	705	0.4943	477		477	7	484
HEALTH GRANTS	495	0.3471	335		335	5	340
MARGOLIN GRANT	253	0.1774	171		171	2	173
MENTAL HEALTH	7,434	5.2124	5,029		5,029	70	5,099
MENTAL HLTH-CNTY	1,012	0.7096	685		685	10	695
SUBSTANCE ABUSE	1,125	0.7888	761		761	11	772
BHA-MH ACT	3,983	2.7927	2,694		2,694	38	2,732
FIRST 5	2,527	1.7718	1,709	-8,466	-6,757	24	-6,733
WELFARE	24,072	16.8782	16,285		16,285	221	16,506
CHILD ABUSE	169	0.1185	114		114	2	116
LIBRARY	1,857	1.3020	1,256		1,256	17	1,273
AG EXTENSION	197	0.1381	133		133	2	135
ROADS	6,045	4.2385	4,089		4,089	57	4,146
PARKS	1,025	0.7187	693		693	10	703
FLEET MANAGEMENT	2,948	2.0670	1,994		1,994	28	2,022
BLDG MAINTENANCE	2,882	2.0207	1,950		1,950	27	1,977
SURVEYOR	139	0.0975	94		94	1	95
OTHER	0			-28,417	-28,417		-28,417
SubTotal	142,622	100.0000	96,479	-43,983	52,496	1,298	53,794
Direct Billed				43,983	43,983		43,983
TOTAL	142,622	100.0000	96,479		96,479	1,298	97,777

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET



County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
ADMINISTRATION	5,358	657	1,390	43	2,811	0	457
INSURANCE	4,293	21	0	55	3,628	0	589
PERSONNEL	9,089	1,781	1,668	62	4,065	853	660
FINANCE	26,188	1,046	4,587	146	9,571	9,283	1,555
COMMUNICATIONS	11,412	948	4,227	81	5,296	0	860
COUNTY COUNSEL	6,785	645	1,903	55	3,598	0	584
BOARD OF SUP.	5,802	298	1,973	46	2,998	0	487
ASSESSOR	17,715	602	7,201	128	8,417	0	1,367
ELECTIONS	7,323	2,195	1,691	45	2,918	0	474
EMP. BENEFITS	133	133	0	0	0	0	0
INFO. TECHNOLOGY	31,084	2,514	7,891	268	17,559	0	2,852
ITD PC REPLACEMENT	490	490	0	0	0	0	0
PURCHASING	1,117	298	282	7	456	0	74
MICROFILM/STORAGE	2,952	378	1,127	18	1,229	0	200
CENTRAL SERVICES	5,875	1,118	1,127	47	3,082	0	501
TELECOMMUNICATION	2,365	341	0	26	1,719	0	279
IT ADMIN.	1,268	85	845	4	287	0	47
UNEMP. INS.	48	43	0	0	4	0	1
WORKERS COMP	282	282	0	0	0	0	0
LIAB. INSURANCE	9,922	432	0	123	8,058	0	1,309
LAW LIBRARY	1,364	612	225	7	447	0	73
GEN. FUND COURT	19,701	3,532	0	209	13,730	0	2,230
COURT REPORTER	89	0	0	1	76	0	12
DA PROSECUTION	32,683	2,413	10,780	252	16,550	0	2,688
CHILD SUPPORT	39,822	3,585	16,065	261	17,129	0	2,782
DA CHILD ABDUCT.	1,363	48	564	10	638	0	103
CHILD ADVOCACY	3,794	810	1,015	25	1,672	0	272
DA PRISONS	6,495	245	2,255	52	3,392	0	551
DA ST RAPE GRANT	(501)	85	423	11	714	0	(1,734)
DA MISC GRANTS	711	357	845	38	2,475	0	(3,004)
GRAND JURY	2,133	1,577	0	7	472	0	77
SHERIFF ADMIN	16,059	2,722	5,355	103	6,778	0	1,101
CONTRACT LAW	2,985	165	0	36	2,395	0	389
SHERIFF-NTF	4,908	858	1,409	34	2,243	0	364

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
SHERIFF-OPS.	53,057	3,197	16,628	430	28,219	0	4,583
RURAL CRIME	2,584	267	845	19	1,250	0	203
SHERIFF OPS-AB443	4,114	139	1,409	33	2,179	0	354
COURT SECURITY	7,355	80	2,959	56	3,665	0	595
SHERIFF - JAIL	77,143	2,973	25,789	626	41,082	0	6,673
JAIL KITCHEN	5,050	2,232	2,818	0	0	0	0
JUVENILE CENTER	41,786	1,097	14,937	333	21,867	0	3,552
PROB-YOYG	1,917	112	845	12	815	0	133
PROB-PROP 36	666	11	282	5	316	0	52
PROBATION	45,415	3,063	16,713	326	21,423	410	3,480
VICTIM WITNESS	580	671	620	14	963	0	(1,688)
PROB. MISC GRANTS	4,404	378	1,973	26	1,744	0	283
FIRE	67,746	6,185	19,588	542	35,643	0	5,788
AG COMMISSIONER	20,108	1,588	7,186	147	9,624	0	1,563
BLDG INSPECTION	4,653	485	1,691	32	2,103	0	342
PLANNING	8,520	591	3,100	63	4,100	0	666
LAFCO	511	282	0	3	195	0	31
KCAG	1,257	1,257	0	0	0	0	0
RECORDER	4,384	213	1,973	28	1,867	0	303
PUBLIC GUARDIAN	5,659	554	2,818	29	1,943	0	315
ANIMAL CONTROL	3,170	139	1,127	24	1,617	0	263
ANIMAL SHELTER	6,774	2,152	1,832	36	2,370	0	384
HEALTH DEPT	2,483	655	282	20	1,313	0	213
HEALTH-ADMIN	8,946	2,306	3,382	43	2,766	0	449
COMM. DISEASE	4,627	187	2,536	24	1,617	0	263
EHS	9,270	655	3,382	68	4,443	0	722
PUB HLTH NURSING	8,420	341	3,523	59	3,868	0	629
HEALTH LAB	3,050	480	845	22	1,465	0	238
MEDICAL RECORDS	697	133	564	0	0	0	0
TOBACCO GRANT	1,325	197	423	9	599	0	97
WIC	16,677	975	7,327	108	7,112	0	1,155
TB PROGRAM	1,654	437	282	12	794	0	129
FAMILY PLANNING	11,629	602	4,397	86	5,629	0	915
EMERGENCY PREP	3,011	538	564	24	1,621	0	264

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
AIDS PROGRAM	2,729	804	845	14	917	0	149
CHILD HEALTH	4,553	192	1,621	35	2,327	0	378
CRIPPLED CHILD	5,784	304	1,973	46	2,977	0	484
HEALTH GRANTS	4,632	197	1,973	31	2,091	0	340
MARGOLIN GRANT	2,545	272	1,015	16	1,069	0	173
MEDICAL ASSISTANCE	554	554	0	0	0	0	0
MENTAL HEALTH	38,016	1,044	0	479	31,394	0	5,099
MENTAL HLTH-CNTY	5,566	250	282	65	4,274	0	695
SUBSTANCE ABUSE	7,054	895	564	72	4,751	0	772
BHA-MH ACT	27,066	3,031	4,227	256	16,820	0	2,732
FIRST 5	10,775	3,010	3,664	162	10,672	0	(6,733)
AOD GRANTS	16	16	0	0	0	0	0
BHA	2,118	709	1,409	0	0	0	0
WELFARE	209,646	7,101	80,612	1,551	101,658	2,218	16,506
IHSS	1,103	1,103	0	0	0	0	0
CHILD ABUSE	1,309	468	0	11	714	0	116
JOB TRAINING	19,222	11,049	8,173	0	0	0	0
LIBRARY	16,739	2,323	5,180	120	7,843	0	1,273
AG EXTENSION	1,756	213	564	12	832	0	135
ROADS	39,534	3,553	5,918	388	25,529	0	4,146
PARKS	10,035	1,838	3,100	66	4,328	0	703
FLEET MANAGEMENT	21,254	4,619	1,973	190	12,450	0	2,022
BLDG MAINTENANCE	25,816	3,873	7,609	186	12,171	0	1,977
SURVEYOR	1,736	59	986	9	587	0	95
AITS	4,656	4,656	0	0	0	0	0
TRANSIT AGENCY	3,223	3,223	0	0	0	0	0
VAN POOL	2,424	2,424	0	0	0	0	0
AITS II	245	245	0	0	0	0	0
PW-ADMIN	1,241	255	986	0	0	0	0
KCWMA	18,014	4,880	12,626	508	0	0	0
OTHER	(12,390)	0	0	0	0	16,027	(28,417)

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
Direct Billed	45,721	0	0	0	0	1,738	43,983
Total	1,242,441	129,648	372,788	9,676	602,023	30,529	97,777



COUNTY OF KINGS
COUNTYWIDE COST ALLOCATION PLAN
COMMUNICATIONS

NATURE AND EXTENT OF SERVICES

The Communications Department provides 24 hour dispatching services to Kings County Law Enforcement, Fire Department, Emergency Medical Services and Communications with other agencies statewide. Hanford City Fire and Lemoore City Fire and Police no longer contract with the county. Operating expenditures are allocated to departments on the basis of the number of calls handled for the user departments. The Fire Department, Sheriff, and the City of Lemoore (included in "all other departments") are given credit for amounts they are direct billed.

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .2 - Costs To Be Allocated
For Department COMMUNICATIONS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,379,678			1,379,678
FIXED ASSETS	(79,338)			
Total Deductions:	(79,338)			(79,338)
BUILDING USE	7,792		7,792	
EQUIPMENT USE	52,422		52,422	
ADMINISTRATION	4,559	158	4,717	
INSURANCE	4,659	70	4,729	
PERSONNEL	11,107	323	11,430	
FINANCE	11,256	156	11,412	
Total Allocated Additions:	91,795	707	92,502	92,502
CHARGES FOR SERVICES-RENT	(1,500)			
Total Departmental Cost Adjustments:	(1,500)			(1,500)
Total To Be Allocated:	<u>1,390,635</u>	<u>707</u>		<u>1,391,342</u>

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .3 - Costs Allocated By Activity
For Department COMMUNICATIONS

	Total	General & Admin	RADIO DISPATCH
Wages & Benefits			
SALARIES & WAGES	851,902	0	851,902
FRINGE BENEFITS	257,563	0	257,563
Other Expense & Cost			
SERVICES & SUPPLIES	190,875	0	190,875
*FIXED ASSETS	79,338	79,338	0
OTHER REVENUE-PROJECT REIMBURSEMENT	0	0	0
Departmental Totals			
Total Expenditures	1,379,678	79,338	1,300,340
Deductions			
Total Deductions	(79,338)	(79,338)	0
Cost Adjustments			
CHARGES FOR SERVICES-RENT	(1,500)	(1,500)	0
Functional Cost	1,298,840	(1,500)	1,300,340
Allocation Step 1			
Inbound- All Others	91,795	91,795	0
Reallocate Admin Costs		(90,295)	90,295
1st Allocation	1,390,635	0	1,390,635
Allocation Step 2			
Inbound- All Others	707	707	0
Reallocate Admin Costs		(707)	707
2nd Allocation	707	0	707
Total For 07 COMMUNICATIONS			
Total Allocated	1,391,342	0	1,391,342



County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department COMMUNICATIONS

Activity - RADIO DISPATCH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF-OPS.	48,342	59.6844	829,992	-46,826	783,166	422	783,588
PROBATION	7,217	8.9103	123,910		123,910	63	123,973
FIRE	4,726	5.8349	81,142	-196,521	-115,379	41	-115,338
ANIMAL CONTROL	5,917	7.3053	101,590		101,590	52	101,642
OTHER	14,794	18.2651	254,001	-74,751	179,250	129	179,379
SubTotal	80,996	100.0000	1,390,635	-318,098	1,072,537	707	1,073,244
Direct Billed				318,098	318,098		318,098
TOTAL	80,996	100.0000	1,390,635		1,390,635	707	1,391,342

Allocation Basis: NUMBER OF CALLS

Allocation Source: COMMUNICATIONS RECORDS

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .5 - Allocation Summary
For Department COMMUNICATIONS

Receiving Department	Total	RADIO DISPATCH
SHERIFF-OPS.	783,588	783,588
PROBATION	123,973	123,973
FIRE	(115,338)	(115,338)
ANIMAL CONTROL	101,642	101,642
OTHER	179,379	179,379
Direct Billed	318,098	318,098
Total	1,391,342	1,391,342



COUNTY OF KINGS
COUNTYWIDE COST ALLOCATION PLAN
COUNTY COUNSEL

NATURE AND EXTENT OF SERVICES

The office of County Counsel provides full legal services to County government officers, departments, commissions, and districts. The department provides oral and written legal opinions; represents the County in litigation and administrative hearings; review and drafts contracts, ordinances, resolutions, and other documents; process probates and guardianships; and performs other legal administrative functions as required.

For fiscal year 2011 County Counsel costs are allocated to departments based on direct hours of attorney's provided service. Salaries and benefits of the department's head and clerical staff are included in general administration and re-allocated. Services provided to the Board of Supervisors and general legal counsel to department heads, are costs of general government and unallowable for plan purposes. Revenues totaling \$281,290 are shown as direct billed to the appropriate departments.

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .2 - Costs To Be Allocated
For Department COUNTY COUNSEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	851,615			851,615
BUILDING USE	4,062		4,062	
EQUIPMENT USE	188		188	
ADMINISTRATION	3,098	107	3,205	
INSURANCE	2,177	32	2,209	
PERSONNEL	4,998	145	5,143	
FINANCE	6,692	93	6,785	
COUNTY COUNSEL		43,350	43,350	
Total Allocated Additions:	21,215	43,727	64,942	64,942
Total To Be Allocated:	872,830	43,727		916,557



County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .3 - Costs Allocated By Activity
For Department COUNTY COUNSEL

	Total	General & Admin	LEGAL SERVICES	UNALLOWED
Wages & Benefits				
SALARIES & WAGES	578,270	140,551	284,364	153,355
FRINGE BENEFITS	200,832	48,822	98,749	53,261
Other Expense & Cost				
SERVICES & SUPPLIES	72,513	17,628	35,655	19,230
FIXED ASSETS	0	0	0	0
Departmental Totals				
Total Expenditures	851,615	207,001	418,768	225,846
Deductions				
Total Deductions	0	0	0	0
Functional Cost	851,615	207,001	418,768	225,846
Allocation Step 1				
Inbound- All Others	21,215	21,215	0	0
Reallocate Admin Costs		(228,216)	148,258	79,958
Unallocated Costs	(305,804)	0	0	(305,804)
1st Allocation	567,026	0	567,026	0
Allocation Step 2				
Inbound- All Others	43,727	43,727	0	0
Reallocate Admin Costs		(43,727)	28,407	15,320
Unallocated Costs	(15,320)	0	0	(15,320)
2nd Allocation	28,407	0	28,407	0
Total For 08 COUNTY COUNSEL				
Total Allocated	595,433	0	595,433	0



County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department COUNTY COUNSEL

Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	293	3.0394	17,234		17,234		17,234
PERSONNEL	225	2.3340	13,235		13,235		13,235
FINANCE	81	0.8402	4,764		4,764		4,764
COUNTY COUNSEL	737	7.6452	43,350		43,350		43,350
BOARD OF SUP.	2,966	30.7678	174,460		174,460	10,148	184,608
ASSESSOR	200	2.0747	11,764		11,764	684	12,448
ELECTIONS	8	0.0830	471		471	27	498
INFO. TECHNOLOGY	23	0.2386	1,353		1,353	79	1,432
PURCHASING	8	0.0830	471		471	27	498
LAW LIBRARY	16	0.1660	941		941	55	996
GEN. FUND COURT	8	0.0830	471		471	27	498
DA PROSECUTION	44	0.4564	2,588		2,588	151	2,739
CHILD SUPPORT	44	0.4564	2,588		2,588	151	2,739
GRAND JURY	86	0.8921	5,059		5,059	294	5,353
SHERIFF ADMIN	345	3.5788	20,293		20,293	1,180	21,473
SHERIFF - JAIL	8	0.0830	471		471	27	498
PROBATION	201	2.0851	11,823		11,823	688	12,511
FIRE	86	0.8921	5,059		5,059	294	5,353
AG COMMISSIONER	33	0.3423	1,941		1,941	113	2,054
PLANNING	635	6.5871	37,351		37,351	2,172	39,523
LAFCO	10	0.1037	588	-115	473	34	507
RECORDER	38	0.3942	2,235		2,235	130	2,365
PUBLIC GUARDIAN	299	3.1017	17,587	-7,950	9,637	1,023	10,660
EHS	178	1.8465	10,470		10,470	609	11,079
MENTAL HLTH-CNTY	60	0.6224	3,529	-6,792	-3,263	205	-3,058
SUBSTANCE ABUSE	12	0.1245	706	-1,307	-601	41	-560
BHA-MH ACT	17	0.1763	1,000	-1,947	-947	58	-889
FIRST 5	61	0.6328	3,588	-6,587	-2,999	209	-2,790
BHA	7	0.0726	412	-797	-385	24	-361
IHSS	14	0.1452	823	-1,429	-606	48	-558
JOB TRAINING	1	0.0104	59		59	3	62



County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .4 - Detail Activity Allocations
For Department COUNTY COUNSEL

Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LIBRARY	16	0.1660	941		941	55	996
PARKS	3	0.0311	176		176	10	186
TRANSIT AGENCY	38	0.3942	2,235	-5,220	-2,985	130	-2,855
PW-ADMIN	177	1.8361	10,411		10,411	605	11,016
KCWMA	1	0.0104	59		59	3	62
OTHER	2,661	27.6037	156,520	-249,146	-92,626	9,103	-83,523
SubTotal	9,640	100.0000	567,026	-281,290	285,736	28,407	314,143
Direct Billed				281,290	281,290		281,290
TOTAL	9,640	100.0000	567,026		567,026	28,407	595,433

Allocation Basis: DIRECT HOURS OF ATTORNEYS

Allocation Source: COUNTY COUNSEL TIME RECORDS

County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .5 - Allocation Summary
For Department COUNTY COUNSEL

Receiving Department	Total	LEGAL SERVICES
ADMINISTRATION	17,234	17,234
PERSONNEL	13,235	13,235
FINANCE	4,764	4,764
COUNTY COUNSEL	43,350	43,350
BOARD OF SUP.	184,608	184,608
ASSESSOR	12,448	12,448
ELECTIONS	498	498
INFO. TECHNOLOGY	1,432	1,432
PURCHASING	498	498
LAW LIBRARY	996	996
GEN. FUND COURT	498	498
DA PROSECUTION	2,739	2,739
CHILD SUPPORT	2,739	2,739
GRAND JURY	5,353	5,353
SHERIFF ADMIN	21,473	21,473
SHERIFF - JAIL	498	498
PROBATION	12,511	12,511
FIRE	5,353	5,353
AG COMMISSIONER	2,054	2,054
PLANNING	39,523	39,523
LAFCO	507	507
RECORDER	2,365	2,365
PUBLIC GUARDIAN	10,660	10,660
EHS	11,079	11,079
MENTAL HLTH-CNTY	(3,058)	(3,058)
SUBSTANCE ABUSE	(560)	(560)
BHA-MH ACT	(889)	(889)
FIRST 5	(2,790)	(2,790)
BHA	(361)	(361)
IHSS	(558)	(558)
JOB TRAINING	62	62
LIBRARY	996	996
PARKS	186	186
TRANSIT AGENCY	(2,855)	(2,855)



County of Kings
Cost Plan Year 2012-2013
Fiscal Year 2010-2011
Schedule .5 - Allocation Summary
For Department COUNTY COUNSEL

Receiving Department	Total	LEGAL SERVICES
PW-ADMIN	11,016	11,016
KCWMA	62	62
OTHER	(83,523)	(83,523)
Direct Billed	281,290	281,290
Total	595,433	595,433

