KINGS COUNTY, CALIFORNIA
COUNTYWIDE COST ALLOCATION PLAN
ACTUAL FY 2011/2012

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, 2012, 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.

Rebecca Carr 12/20/12
Signature/Date

Rebecca Carr, CPA CGMA
Name

Director of Finance
Title

COUNTY OF KINGS FY 2011/2012
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 2012-2013

Analyst Rate	$105.24 /hr
Mainframe Rate	$52.26 /hr
Core Network Services	$14.94 /month/Connection
Internet Services	$2.01 /month/Connection
E-mail Services	$6.93 /month/License
Service Desk	$35.35 /month/PC
Domain Administration	$7.88 /month/PC
Printer Support	$5.48 /month/Networked Printer
Microfilm Imaging	$0.20 /frame
Digital Imaging	$0.05 /scan
Record Storage	$1.50 /box/month
Shredding	$4.50 /box
Purchasing	$57.61/hr

COUNTY OF KINGS FY 2011/2012
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 2011/2012

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 2011/2012
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 2013-2014
Fiscal Year 2011-2012
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County of Kings
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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	1,526	13,901	0	96,247	0	0	0
ADMINISTRATION	2,185	6,364	0	2,147	0	13,974	34
INSURANCE	2,836	8,066	0	2,358	0	9,467	0
PERSONNEL	5,404	19,722	0	4,632	0	21,613	0
FINANCE	5,748	17,271	0	5,453	97	31,689	151
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	168,561	11,550	0	3,693	0	4,280	0
Total Allocated	195,550	86,616	0	119,729	97	100,254	185
Roll Forward	14,605	(1,477)	0	(1,350)	(38)	(6,780)	111
Cost With Roll Forward	210,155	85,139	0	118,379	59	93,474	296
Adjustments	0	0	0	0	0	0	0
Proposed Costs	210,155	85,139	0	118,379	59	93,474	296

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County of Kings
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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	307	993	2,124	1,487	0	3	0
INSURANCE	441	2,097	1,643	0	826	0	0
PERSONNEL	772	3,088	3,088	0	2,316	0	0
FINANCE	931	3,049	5,219	2,776	777	34	187
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	351	0	0	0	0	0	0
Total Allocated	3,646	18,492	20,287	4,263	3,919	37	187
Roll Forward	(1,824)	(665)	(3,003)	(104)	170	(25)	(38)
Cost With Roll Forward	1,822	17,827	17,284	4,159	4,089	12	149
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,822	17,827	17,284	4,159	4,089	12	149

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County of Kings
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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	2,828	0	0	0	24,094	0
EQUIPMENT USE	0	140	0	0	0	22,122	0
ADMINISTRATION	3,721	338	10,495	0	67	12,554	12,220
INSURANCE	0	507	11,051	0	0	15,467	19,372
PERSONNEL	0	617	0	0	0	30,298	43,999
FINANCE	6,330	1,197	20,190	0	109	32,253	36,724
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	410	0	0	0	2,052	1,231
Total Allocated	10,051	6,037	41,736	0	176	138,840	113,546
Roll Forward	(4,735)	(1,210)	(8,842)	0	(33)	(3,848)	(7,764)
Cost With Roll Forward	5,316	4,827	32,894	0	143	134,992	105,782
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,316	4,827	32,894	0	143	134,992	105,782

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County of Kings
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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	260	0	0	116	7,000	451
ADMINISTRATION	521	1,253	0	2,384	531	1,155	335
INSURANCE	551	1,218	0	2,204	414	826	281
PERSONNEL	1,544	2,779	0	6,176	1,157	2,316	0
FINANCE	1,448	3,496	0	6,106	(471)	(495)	1,672
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	3,342
Total Allocated	4,064	15,525	0	16,870	1,747	10,802	6,081
Roll Forward	(242)	(1,466)	0	(2,409)	(2,798)	6,176	(2,819)
Cost With Roll Forward	3,822	14,059	0	14,461	(1,051)	16,978	3,262
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,822	14,059	0	14,461	(1,051)	16,978	3,262

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County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	SHERIFF ADMIN	CONTRACT LAW	SHERIFF-NTF	SHERIFF-AB109	SHERIFF-OPS.	RURAL CRIME	SHERIFF OPS-AB443
BUILDING USE	26,001	0	0	0	0	0	0
EQUIPMENT USE	3,272	0	8,735	2,060	104,369	9,488	0
ADMINISTRATION	2,958	0	1,989	3,507	20,649	907	1,591
INSURANCE	7,806	0	1,654	0	67,775	826	1,377
PERSONNEL	16,210	0	4,632	0	43,227	2,316	3,860
FINANCE	12,908	0	5,681	5,823	50,642	982	3,978
COMMUNICATIONS	0	0	0	0	853,232	0	0
COUNTY COUNSEL	41,509	0	0	0	0	0	0
Total Allocated	110,664	0	22,691	11,390	1,139,894	14,519	10,806
Roll Forward	9,711	(33,372)	3,362	0	127,982	2,815	(475)
Cost With Roll Forward	120,375	(33,372)	26,053	11,390	1,267,876	17,334	10,331
Adjustments	0	0	0	0	0	0	0
Proposed Costs	120,375	(33,372)	26,053	11,390	1,267,876	17,334	10,331

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County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	COURT SECURITY	SHERIFF - JAIL	JAIL KITCHEN	JUVENILE CENTER	PROBATION-AB109	PROBATION-SB678	JUVENILE ACADEMY
BUILDING USE	0	775,970	11,177	170,883	0	0	0
EQUIPMENT USE	0	15,484	3,828	5,478	13,480	711	0
ADMINISTRATION	2,684	31,625	31	15,686	1,042	249	0
INSURANCE	2,962	45,482	3,174	19,980	3,582	826	0
PERSONNEL	8,298	78,155	7,719	36,279	10,035	2,316	0
FINANCE	7,176	79,962	4,018	38,150	5,363	1,278	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	6,859	0	0	0	0	0
Total Allocated	21,120	1,033,537	29,947	286,456	33,502	5,380	0
Roll Forward	(1,300)	(860)	1,005	149,242	0	0	(170,100)
Cost With Roll Forward	19,820	1,032,677	30,952	435,698	33,502	5,380	(170,100)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	19,820	1,032,677	30,952	435,698	33,502	5,380	(170,100)

50% for Booking Fee

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County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	PROB-YOBG	PROB-PROP 36	PROBATION	TITLE II GRANTS	VICTIM WITNESS	FEMALE JUV CENTER	VICTIM ASSIST PROG
BUILDING USE	0	0	28,669	0	3,148	0	0
EQUIPMENT USE	0	0	37,285	0	5,192	0	0
ADMINISTRATION	887	241	14,941	0	569	0	0
INSURANCE	826	276	17,906	0	809	0	0
PERSONNEL	2,316	772	40,371	0	1,698	0	0
FINANCE	2,411	651	40,183	0	15	0	0
COMMUNICATIONS	0	0	107,654	0	0	0	0
COUNTY COUNSEL	0	0	30,369	0	0	0	0
Total Allocated	6,440	1,940	317,378	0	11,431	0	0
Roll Forward	4,434	(291)	(346,513)	(4,825)	4,143	0	(6,913)
Cost With Roll Forward	10,874	1,649	(29,135)	(4,825)	15,574	0	(6,913)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	10,874	1,649	(29,135)	(4,825)	15,574	0	(6,913)

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Allocated Costs By Department

Detail

Central Service Departments	PROB. MISC GRANTS	FIRE	AG COMMISSIONER	BLDG INSPECTION	PLANNING	LAFCO	REGIONAL PLANNING
BUILDING USE	233	55,233	42,250	1,533	4,616	240	0
EQUIPMENT USE	12,161	340,822	6,689	1,555	20,356	0	0
ADMINISTRATION	1,319	28,523	6,882	1,433	3,226	126	0
INSURANCE	1,766	35,393	11,442	1,260	78,826	24	0
PERSONNEL	4,632	53,648	19,684	3,088	6,947	0	0
FINANCE	3,959	68,701	18,712	3,706	8,384	368	0
COMMUNICATIONS	0	(106,478)	0	0	0	0	0
COUNTY COUNSEL	0	6,156	2,345	0	45,026	(133)	0
Total Allocated	24,070	481,998	108,004	12,575	167,381	625	0
Roll Forward	(2,106)	(22,165)	(11,059)	(4,218)	34,297	(165)	0
Cost With Roll Forward	21,964	459,833	96,945	8,357	201,678	460	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	21,964	459,833	96,945	8,357	201,678	460	0

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County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	KCAG	RECORDER	PUBLIC GUARDIAN	ANIMAL CONTROL	ANIMAL SHELTER	HEALTH DEPT	HEALTH-ADMIN
BUILDING USE	0	1,472	5,772	0	3,280	0	107,473
EQUIPMENT USE	0	3,591	883	2,493	4,781	4,343	30,963
ADMINISTRATION	0	1,433	1,348	1,011	1,607	929	1,677
INSURANCE	0	1,809	4,583	1,101	2,799	86,533	20,532
PERSONNEL	0	4,632	8,491	3,088	5,404	772	9,263
FINANCE	1,181	4,020	5,444	2,736	5,721	2,240	7,411
COMMUNICATIONS	0	0	0	77,332	0	0	0
COUNTY COUNSEL	0	2,169	9,150	1,055	0	0	0
Total Allocated	1,181	19,126	35,671	88,816	23,592	94,817	177,319
Roll Forward	(242)	(2,168)	6,515	(13,507)	(1,207)	64,730	974
Cost With Roll Forward	939	16,958	42,186	75,309	22,385	159,547	178,293
Adjustments	0	0	0	0	0	0	0
Proposed Costs	939	16,958	42,186	75,309	22,385	159,547	178,293

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County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	COMM. DISEASE	EHS	PUB HLTH NURSING	HEALTH LAB	MEDICAL RECORDS	TOBACCO GRANT	WIC
BUILDING USE	0	13,146	0	0	0	0	0
EQUIPMENT USE	1,122	4,352	3,619	13,584	850	166	28,130
ADMINISTRATION	1,467	3,538	2,933	1,353	0	566	5,253
INSURANCE	2,204	4,145	3,168	826	551	551	7,163
PERSONNEL	6,176	10,035	8,877	2,316	1,544	1,544	20,070
FINANCE	4,593	9,486	8,029	3,315	601	1,591	15,777
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	8,032	0	0	0	0	0
Total Allocated	15,562	52,734	26,626	21,394	3,546	4,418	76,393
Roll Forward	(2,319)	(2,789)	(951)	(195)	54	562	16,714
Cost With Roll Forward	13,243	49,945	25,675	21,199	3,600	4,980	93,107
Adjustments	0	0	0	0	0	0	0
Proposed Costs	13,243	49,945	25,675	21,199	3,600	4,980	93,107

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County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	TB PROGRAM	FAMILY PLANNING	CHILD HEALTH INIT.	EMERGENCY PREP	AIDS PROGRAM	CHILD HEALTH	CRIPPLED CHILD
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USE	676	21,911	0	4,896	301	1,463	1,281
ADMINISTRATION	586	4,177	0	2,592	759	1,771	2,743
INSURANCE	276	4,298	0	551	826	1,639	1,873
PERSONNEL	772	12,042	0	1,544	2,316	4,593	5,249
FINANCE	1,544	11,201	0	5,252	2,523	4,580	6,491
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	3,854	53,629	0	14,835	6,725	14,046	17,637
Roll Forward	(462)	(4,596)	0	3,272	(4,642)	(472)	41
Cost With Roll Forward	3,392	49,033	0	18,107	2,083	13,574	17,678
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,392	49,033	0	18,107	2,083	13,574	17,678

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County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	HEALTH GRANTS	MARGOLIN GRANT	MEDICAL ASSISTANCE	MENTAL HEALTH	MENTAL HLTH-CNTY	SUBSTANCE ABUSE	BHA-MH ACT
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USE	2,856	589	0	0	0	2,008	9,749
ADMINISTRATION	1,768	919	0	20,620	3,047	3,447	15,222
INSURANCE	1,928	992	0	0	276	551	4,960
PERSONNEL	5,404	2,779	0	0	772	1,544	13,894
FINANCE	4,875	2,659	433	34,600	5,420	6,731	31,754
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	(1,142)	(213)	(1,178)
Total Allocated	16,831	7,938	433	55,220	8,373	14,068	74,401
Roll Forward	(755)	(4,042)	(423)	(31,671)	(1,867)	(1,470)	25,252
Cost With Roll Forward	16,076	3,896	10	23,549	6,506	12,598	99,653
Adjustments	0	0	0	0	0	0	0
Proposed Costs	16,076	3,896	10	23,549	6,506	12,598	99,653

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Allocated Costs By Department

Detail

Central Service Departments	FIRST 5	AOD GRANTS	BHA	WELFARE	IHSS	CATEGORICAL AID	CHILD ABUSE
BUILDING USE	0	0	0	217,907	0	0	0
EQUIPMENT USE	5,989	0	1,965	0	0	0	0
ADMINISTRATION	7,571	0	0	69,543	0	0	625
INSURANCE	3,582	0	1,654	316,694	0	0	0
PERSONNEL	10,035	0	4,632	212,263	0	0	0
FINANCE	11,124	0	2,216	190,087	1,092	0	1,378
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	(1,714)	0	(309)	0	(274)	0	0
Total Allocated	36,587	0	10,158	1,006,494	818	0	2,003
Roll Forward	(6,957)	(5,427)	(1,272)	41,806	3,176	0	(79)
Cost With Roll Forward	29,630	(5,427)	8,886	1,048,300	3,994	0	1,924
Adjustments	0	0	0	0	0	0	0
Proposed Costs	29,630	(5,427)	8,886	1,048,300	3,994	0	1,924

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County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	JOB TRAINING	LIBRARY	AG EXTENSION	ROADS	PARKS	BLDG PROJECTS	FLEET MANAGEMENT
BUILDING USE	0	28,169	23,645	1,795	34,566	0	21,273
EQUIPMENT USE	0	16,201	612	0	0	0	0
ADMINISTRATION	0	5,315	471	20,614	3,293	0	9,217
INSURANCE	8,273	6,136	1,957	69,066	4,662	0	1,948
PERSONNEL	22,385	13,415	1,544	16,210	6,947	0	5,404
FINANCE	13,138	15,915	1,452	41,861	9,132	0	20,068
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	351	1,877	0	0	59	0	0
Total Allocated	44,147	87,028	29,681	149,546	58,659	0	57,910
Roll Forward	7,277	(277)	(1,479)	56,446	12,390	0	(5,741)
Cost With Roll Forward	51,424	86,751	28,202	205,992	71,049	0	52,169
Adjustments	0	0	0	0	0	0	0
Proposed Costs	51,424	86,751	28,202	205,992	71,049	0	52,169

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County of Kings
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Allocated Costs By Department

7603-917000

Detail

Central Service Departments	BLDG MAINTENANCE	SURVEYOR	KCAPTA AITS	TRANSIT AGENCY	KCAPTA VAN POOL	AITS II	GREENFIELD AITS
BUILDING USE	6,856	0	0	5,270	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
ADMINISTRATION	8,769	269	0	0	0	0	0
INSURANCE	9,720	964	0	860	0	0	0
PERSONNEL	21,613	2,701	0	0	0	0	0
FINANCE	23,814	1,355	82	1,596	100	0	38
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	(1,638)	0	0	0
Total Allocated	70,772	5,289	82	6,088	100	0	38
Roll Forward	(6,358)	(1,046)	(2,377)	(2,887)	(2,201)	(1,862)	0
Cost With Roll Forward	64,414	4,243	(2,295)	3,201	(2,101)	(1,862)	38
Adjustments	0	0	0	0	0	0	0
Proposed Costs	64,414	4,243	(2,295)	3,201	(2,101)	(1,862)	38

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Allocated Costs By Department

Detail

Central Service Departments	VENTURA AITS	SACRAMENTO AITS	CAL VANS ADMIN	VANPOOL	AITS	PW-ADMIN	KCWMA
BUILDING USE	0	0	0	0	0	6,698	0
EQUIPMENT USE	0	0	0	0	0	0	0
ADMINISTRATION	0	0	0	0	0	0	0
INSURANCE	0	0	0	0	0	1,658	0
PERSONNEL	0	0	0	0	0	2,701	0
FINANCE	42	22	1,869	1,334	1,118	1,085	14,165
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	13,778	351
Total Allocated	42	22	1,869	1,334	1,118	25,920	14,516
Roll Forward	0	0	0	0	0	8,048	(2,644)
Cost With Roll Forward	42	22	1,869	1,334	1,118	33,968	11,872
Adjustments	0	0	0	0	0	0	0
Proposed Costs	42	22	1,869	1,334	1,118	33,968	11,872

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Allocated Costs By Department

Detail

Central Service Departments	OTHER	SubTotal	Direct Billed	Unallocated	Total
BUILDING USE	78,434	1,770,934	0	0	1,770,934
EQUIPMENT USE	0	902,102	0	0	902,102
ADMINISTRATION	0	422,710	209,491	131,151	763,352
INSURANCE	822	965,728	0	0	965,728
PERSONNEL	0	948,695	0	0	948,695
FINANCE	(12,766)	1,076,517	43,374	1,128,815	2,248,706
COMMUNICATIONS	13,559	945,299	398,837	0	1,344,136
COUNTY COUNSEL	(28,184)	329,771	197,592	308,720	836,083
Total Allocated	51,865	7,361,756	849,294	1,568,686	9,779,736
Roll Forward	(279,021)	(443,928)	0	0	(443,928)
Cost With Roll Forward	(227,156)	6,917,828	849,294	1,568,686	9,335,808
Adjustments	0	0	0	0	0
Proposed Costs	(227,156)	6,917,828	849,294	1,568,686	9,335,808

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Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2014	Fixed Costs Fiscal 2014	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
BOARD OF SUP.	195,550	180,945	14,605	210,155	0	210,155
ASSESSOR	86,616	88,093	(1,477)	85,139	0	85,139
F/A REPAIR	0	0	0	0	0	0
ELECTIONS	119,729	121,079	(1,350)	118,379	0	118,379
EMP. BENEFITS	97	135	(38)	59	0	59
INFO. TECHNOLOGY	100,254	107,034	(6,780)	93,474	0	93,474
ITD PC REPLACEMENT	185	74	111	296	0	296
PURCHASING	3,646	5,470	(1,824)	1,822	0	1,822
MICROFILM/STORAGE	18,492	19,157	(665)	17,827	0	17,827
CENTRAL SERVICES	20,287	23,290	(3,003)	17,284	0	17,284
TELECOMMUNICATION	4,263	4,367	(104)	4,159	0	4,159
IT ADMIN.	3,919	3,749	170	4,089	0	4,089
UNEMP. INS.	37	62	(25)	12	0	12
WORKERS COMP	187	225	(38)	149	0	149
LIAB. INSURANCE	10,051	14,786	(4,735)	5,316	0	5,316
LAW LIBRARY	6,037	7,247	(1,210)	4,827	0	4,827
GEN. FUND COURT	41,736	50,578	(8,842)	32,894	0	32,894
TRIAL COURT	0	0	0	0	0	0
COURT REPORTER	176	209	(33)	143	0	143
DA PROSECUTION	138,840	142,688	(3,848)	134,992	0	134,992
CHILD SUPPORT	113,546	121,310	(7,764)	105,782	0	105,782
DA CHILD ABDUCT.	4,064	4,306	(242)	3,822	0	3,822
CHILD ADVOCACY	15,525	16,991	(1,466)	14,059	0	14,059
DA OCJP GRANT	0	0	0	0	0	0
DA PRISONS	16,870	19,279	(2,409)	14,461	0	14,461
DA ST RAPE GRANT	1,747	4,545	(2,798)	(1,051)	0	(1,051)
DA MISC GRANTS	10,802	4,626	6,176	16,978	0	16,978
GRAND JURY	6,081	8,900	(2,819)	3,262	0	3,262
SHERIFF ADMIN	110,664	100,953	9,711	120,375	0	120,375
CONTRACT LAW	0	33,372	(33,372)	(33,372)	0	(33,372)
SHERIFF-NTF	22,691	19,329	3,362	26,053	0	26,053
SHERIFF-AB109	11,390	0	0	11,390	0	11,390
SHERIFF-OPS.	1,139,894	1,011,912	127,982	1,267,876	0	1,267,876
RURAL CRIME	14,519	11,704	2,815	17,334	0	17,334
SHERIFF OPS-AB443	10,806	11,281	(475)	10,331	0	10,331

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Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2014	Fixed Costs Fiscal 2014	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
COURT SECURITY	21,120	22,420	(1,300)	19,820	0	19,820
SHERIFF - JAIL	1,033,537	1,034,397	(860)	1,032,677	0	1,032,677
JAIL KITCHEN	29,947	28,942	1,005	30,952	0	30,952
JUVENILE CENTER	286,456	137,214	149,242	435,698	0	435,698
PROBATION-AB109	33,502	0	0	33,502	0	33,502
PROBATION-SB678	5,380	0	0	5,380	0	5,380
JUVENILE ACADEMY	0	170,100	(170,100)	(170,100)	0	(170,100)
PROB-YOBG	6,440	2,006	4,434	10,874	0	10,874
PROB-PROP 36	1,940	2,231	(291)	1,649	0	1,649
PROBATION	317,378	663,891	(346,513)	(29,135)	0	(29,135)
TITLE II GRANTS	0	4,825	(4,825)	(4,825)	0	(4,825)
VICTIM WITNESS	11,431	7,288	4,143	15,574	0	15,574
FEMALE JUV CENTER	0	0	0	0	0	0
VICTIM ASSIST PROG	0	6,913	(6,913)	(6,913)	0	(6,913)
PROB. MISC GRANTS	24,070	26,176	(2,106)	21,964	0	21,964
FIRE	481,998	504,163	(22,165)	459,833	0	459,833
AG COMMISSIONER	108,004	119,063	(11,059)	96,945	0	96,945
BLDG INSPECTION	12,575	16,793	(4,218)	8,357	0	8,357
PLANNING	167,381	133,084	34,297	201,678	0	201,678
LAFCO	625	790	(165)	460	0	460
REGIONAL PLANNING	0	0	0	0	0	0
KCAG	1,181	1,423	(242)	939	0	939
RECORDER	19,126	21,294	(2,168)	16,958	0	16,958
PUBLIC GUARDIAN	35,671	29,156	6,515	42,186	0	42,186
ANIMAL CONTROL	88,816	102,323	(13,507)	75,309	0	75,309
ANIMAL SHELTER	23,592	24,799	(1,207)	22,385	0	22,385
HEALTH DEPT	94,817	30,087	64,730	159,547	0	159,547
HEALTH-ADMIN	177,319	176,345	974	178,293	0	178,293
COMM. DISEASE	15,562	17,881	(2,319)	13,243	0	13,243
EHS	52,734	55,523	(2,789)	49,945	0	49,945
PUB HLTH NURSING	26,626	27,577	(951)	25,675	0	25,675
HEALTH LAB	21,394	21,589	(195)	21,199	0	21,199
MEDICAL RECORDS	3,546	3,492	54	3,600	0	3,600
TOBACCO GRANT	4,418	3,856	562	4,980	0	4,980
WIC	76,393	59,679	16,714	93,107	0	93,107

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Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2014	Fixed Costs Fiscal 2014	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
TB PROGRAM	3,854	4,316	(462)	3,392	0	3,392
FAMILY PLANNING	53,629	58,225	(4,596)	49,033	0	49,033
CHILD HEALTH INIT.	0	0	0	0	0	0
EMERGENCY PREP	14,835	11,563	3,272	18,107	0	18,107
AIDS PROGRAM	6,725	11,367	(4,642)	2,083	0	2,083
CHILD HEALTH	14,046	14,518	(472)	13,574	0	13,574
CRIPPLED CHILD	17,637	17,596	41	17,678	0	17,678
HEALTH GRANTS	16,831	17,586	(755)	16,076	0	16,076
MARGOLIN GRANT	7,938	11,980	(4,042)	3,896	0	3,896
MEDICAL ASSISTANCE	433	856	(423)	10	0	10
MENTAL HEALTH	55,220	86,891	(31,671)	23,549	0	23,549
MENTAL HLTH-CNTY	8,373	10,240	(1,867)	6,506	0	6,506
SUBSTANCE ABUSE	14,068	15,538	(1,470)	12,598	0	12,598
BHA-MH ACT	74,401	49,149	25,252	99,653	0	99,653
FIRST 5	36,587	43,544	(6,957)	29,630	0	29,630
AOD GRANTS	0	5,427	(5,427)	(5,427)	0	(5,427)
BHA	10,158	11,430	(1,272)	8,886	0	8,886
WELFARE	1,006,494	964,688	41,806	1,048,300	0	1,048,300
IHSS	818	(2,358)	3,176	3,994	0	3,994
CATEGORICAL AID	0	0	0	0	0	0
CHILD ABUSE	2,003	2,082	(79)	1,924	0	1,924
JOB TRAINING	44,147	36,870	7,277	51,424	0	51,424
LIBRARY	87,028	87,305	(277)	86,751	0	86,751
AG EXTENSION	29,681	31,160	(1,479)	28,202	0	28,202
ROADS	149,546	93,100	56,446	205,992	0	205,992
PARKS	58,659	46,269	12,390	71,049	0	71,049
BLDG PROJECTS	0	0	0	0	0	0
FLEET MANAGEMENT	57,910	63,651	(5,741)	52,169	0	52,169
BLDG MAINTENANCE	70,772	77,130	(6,358)	64,414	0	64,414
SURVEYOR	5,289	6,335	(1,046)	4,243	0	4,243
KCAPTA AITS	82	2,459	(2,377)	(2,295)	0	(2,295)
TRANSIT AGENCY	6,088	8,975	(2,887)	3,201	0	3,201
KCAPTA VAN POOL	100	2,301	(2,201)	(2,101)	0	(2,101)
AITS II	0	1,862	(1,862)	(1,862)	0	(1,862)
GREENFIELD AITS	38	0	0	38	0	38

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Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2014	Fixed Costs Fiscal 2014	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
VENTURA AITS	42	0	0	42	0	42
SACRAMENTO AITS	22	0	0	22	0	22
CAL VANS ADMIN	1,869	0	0	1,869	0	1,869
VANPOOL	1,334	0	0	1,334	0	1,334
AITS	1,118	0	0	1,118	0	1,118
PW-ADMIN	25,920	17,872	8,048	33,968	0	33,968
KCWMA	14,516	17,160	(2,644)	11,872	0	11,872
OTHER	51,865	330,886	(279,021)	(227,156)	0	(227,156)
SubTotal	7,361,756	7,750,989	(443,928)	6,917,828	0	6,917,828
Direct Billed	849,294					849,294
Unallocated	1,568,686					1,568,686
Total	9,779,736					9,335,808

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County of Kings
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Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE	1,803,091	0	
EQUIPMENT USE	977,285	0	
ADMINISTRATION	836,321	0	
INSURANCE	899,103	0	
PERSONNEL	1,010,161	(80,389)	
FINANCE	2,226,401	(2,425)	
COMMUNICATIONS	1,398,906	(149,344)	
COUNTY COUNSEL	862,023	(1,397)	
BOARD OF SUP.			195,550
ASSESSOR			86,616
F/A REPAIR			0
ELECTIONS			119,729
EMP. BENEFITS			97
INFO. TECHNOLOGY			100,254
ITD PC REPLACEMENT			185
PURCHASING			3,646
MICROFILM/STORAGE			18,492
CENTRAL SERVICES			20,287
TELECOMMUNICATION			4,263
IT ADMIN.			3,919
UNEMP. INS.			37
WORKERS COMP			187
LIAB. INSURANCE			10,051
LAW LIBRARY			6,037
GEN. FUND COURT			41,736
TRIAL COURT			0
COURT REPORTER			176
DA PROSECUTION			138,840
CHILD SUPPORT			113,546
DA CHILD ABDUCT.			4,064
CHILD ADVOCACY			15,525
DA OCJP GRANT			0
DA PRISONS			16,870
DA ST RAPE GRANT			1,747
DA MISC GRANTS			10,802
GRAND JURY			6,081
SHERIFF ADMIN			110,664

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Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
CONTRACT LAW			0
SHERIFF-NTF			22,691
SHERIFF-AB109			11,390
SHERIFF-OPS.			1,139,894
RURAL CRIME			14,519
SHERIFF OPS-AB443			10,806
COURT SECURITY			21,120
SHERIFF - JAIL			1,033,537
JAIL KITCHEN			29,947
JUVENILE CENTER			286,456
PROBATION-AB109			33,502
PROBATION-SB678			5,380
JUVENILE ACADEMY			0
PROB-YOBG			6,440
PROB-PROP 36			1,940
PROBATION			317,378
TITLE II GRANTS			0
VICTIM WITNESS			11,431
FEMALE JUV CENTER			0
VICTIM ASSIST PROG			0
PROB. MISC GRANTS			24,070
FIRE			481,998
AG COMMISSIONER			108,004
BLDG INSPECTION			12,575
PLANNING			167,381
LAFCO			625
REGIONAL PLANNING			0
KCAG			1,181
RECORDER			19,126
PUBLIC GUARDIAN			35,671
ANIMAL CONTROL			88,816
ANIMAL SHELTER			23,592
HEALTH DEPT			94,817
HEALTH-ADMIN			177,319
COMM. DISEASE			15,562
EHS			52,734
PUB HLTH NURSING			26,626

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Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
HEALTH LAB			21,394
MEDICAL RECORDS			3,546
TOBACCO GRANT			4,418
WIC			76,393
TB PROGRAM			3,854
FAMILY PLANNING			53,629
CHILD HEALTH INIT.			0
EMERGENCY PREP			14,835
AIDS PROGRAM			6,725
CHILD HEALTH			14,046
CRIPPLED CHILD			17,637
HEALTH GRANTS			16,831
MARGOLIN GRANT			7,938
MEDICAL ASSISTANCE			433
MENTAL HEALTH			55,220
MENTAL HLTH-CNTY			8,373
SUBSTANCE ABUSE			14,068
BHA-MH ACT			74,401
FIRST 5			36,587
AOD GRANTS			0
BHA			10,158
WELFARE			1,006,494
IHSS			818
CATEGORICAL AID			0
CHILD ABUSE			2,003
JOB TRAINING			44,147
LIBRARY			87,028
AG EXTENSION			29,681
ROADS			149,546
PARKS			58,659
BLDG PROJECTS			0
FLEET MANAGEMENT			57,910
BLDG MAINTENANCE			70,772
SURVEYOR			5,289
KCAPTA AITS			82
TRANSIT AGENCY			6,088
KCAPTA VAN POOL			100

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Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
AITS II			0	
GREENFIELD AITS			38	
VENTURA AITS			42	
SACRAMENTO AITS			22	
CAL VANS ADMIN			1,869	
VANPOOL			1,334	
AITS			1,118	
PW-ADMIN			25,920	
KCWMA			14,516	
OTHER			51,865	
Direct Billed Total			849,294	
Unallocated Total			1,568,686	Deviation
Totals	10,013,291	(233,555)	9,779,736	0

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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	(1,803,091)	0	0	0	0	0	0
EQUIPMENT USE	0	(977,285)	0	0	0	0	0
ADMINISTRATION	9,290	474	5,332	(874,800)	3,715	4,957	0
INSURANCE	0	0	(987,009)	79,702	0	4,636	0
PERSONNEL	3,886	521	2,064	18,016	(985,988)	8,565	0
FINANCE	7,127	21,258	5,573	7,015	13,509	(2,285,594)	0
COMMUNICATIONS	7,792	52,742	5,421	3,996	13,122	11,501	(1,344,136)
COUNTY COUNSEL	4,062	188	2,891	2,719	6,947	7,229	0
BOARD OF SUP.	9,290	1,526	2,836	2,185	5,404	5,748	0
ASSESSOR	9,742	13,901	8,066	6,364	19,722	17,271	0
F/A REPAIR	0	0	0	0	0	0	0
ELECTIONS	5,199	96,247	2,358	2,147	4,632	5,453	0
EMP. BENEFITS	0	0	0	0	0	97	0
INFO. TECHNOLOGY	19,231	0	9,467	13,974	21,613	31,689	0
ITD PC REPLACEMENT	0	0	0	34	0	151	0
PURCHASING	844	0	441	307	772	931	0
MICROFILM/STORAGE	9,265	0	2,097	993	3,088	3,049	0
CENTRAL SERVICES	8,213	0	1,643	2,124	3,088	5,219	0
TELECOMMUNICATION	0	0	0	1,487	0	2,776	0
IT ADMIN.	0	0	826	0	2,316	777	0
UNEMP. INS.	0	0	0	3	0	34	0
WORKERS COMP	0	0	0	0	0	187	0
LIAB. INSURANCE	0	0	0	3,721	0	6,330	0
LAW LIBRARY	2,828	140	507	338	617	1,197	0
GEN. FUND COURT	0	0	11,051	10,495	0	20,190	0
TRIAL COURT	0	0	0	0	0	0	0
COURT REPORTER	0	0	0	67	0	109	0
DA PROSECUTION	24,094	22,122	15,467	12,554	30,298	32,253	0
CHILD SUPPORT	0	0	19,372	12,220	43,999	36,724	0
DA CHILD ABDUCT.	0	0	551	521	1,544	1,448	0
CHILD ADVOCACY	6,519	260	1,218	1,253	2,779	3,496	0
DA OCJP GRANT	0	0	0	0	0	0	0
DA PRISONS	0	0	2,204	2,384	6,176	6,106	0
DA ST RAPE GRANT	0	116	414	531	1,157	(471)	0
DA MISC GRANTS	0	7,000	826	1,155	2,316	(495)	0
GRAND JURY	0	451	281	335	0	1,672	0

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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	7,806	2,958	16,210	12,908	0
CONTRACT LAW	0	0	0	0	0	0	0
SHERIFF-NTF	0	8,735	1,654	1,989	4,632	5,681	0
SHERIFF-AB109	0	2,060	0	3,507	0	5,823	0
SHERIFF-OPS.	0	104,369	67,775	20,649	43,227	50,642	853,232
RURAL CRIME	0	9,488	826	907	2,316	982	0
SHERIFF OPS-AB443	0	0	1,377	1,591	3,860	3,978	0
COURT SECURITY	0	0	2,962	2,684	8,298	7,176	0
SHERIFF - JAIL	775,970	15,484	45,482	31,625	78,155	79,962	0
JAIL KITCHEN	11,177	3,828	3,174	31	7,719	4,018	0
JUVENILE CENTER	170,883	5,478	19,980	15,686	36,279	38,150	0
PROBATION-AB109	0	13,480	3,582	1,042	10,035	5,363	0
PROBATION-SB678	0	711	826	249	2,316	1,278	0
JUVENILE ACADEMY	0	0	0	0	0	0	0
PROB-YOBG	0	0	826	887	2,316	2,411	0
PROB-PROP 36	0	0	276	241	772	651	0
PROBATION	28,669	37,285	17,906	14,941	40,371	40,183	107,654
TITLE II GRANTS	0	0	0	0	0	0	0
VICTIM WITNESS	3,148	5,192	809	569	1,698	15	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	1,766	1,319	4,632	3,959	0
FIRE	55,233	340,822	35,393	28,523	53,648	68,701	(106,478)
AG COMMISSIONER	42,250	6,689	11,442	6,882	19,684	18,712	0
BLDG INSPECTION	1,533	1,555	1,260	1,433	3,088	3,706	0
PLANNING	4,616	20,356	78,826	3,226	6,947	8,384	0
LAFCO	240	0	24	126	0	368	0
REGIONAL PLANNING	0	0	0	0	0	0	0
KCAG	0	0	0	0	0	1,181	0
RECORDER	1,472	3,591	1,809	1,433	4,632	4,020	0
PUBLIC GUARDIAN	5,772	883	4,583	1,348	8,491	5,444	0
ANIMAL CONTROL	0	2,493	1,101	1,011	3,088	2,736	77,332
ANIMAL SHELTER	3,280	4,781	2,799	1,607	5,404	5,721	0
HEALTH DEPT	0	4,343	86,533	929	772	2,240	0
HEALTH-ADMIN	107,473	30,963	20,532	1,677	9,263	7,411	0
COMM. DISEASE	0	1,122	2,204	1,467	6,176	4,593	0

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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
EHS	13,146	4,352	4,145	3,538	10,035	9,486	0
PUB HLTH NURSING	0	3,619	3,168	2,933	8,877	8,029	0
HEALTH LAB	0	13,584	826	1,353	2,316	3,315	0
MEDICAL RECORDS	0	850	551	0	1,544	601	0
TOBACCO GRANT	0	166	551	566	1,544	1,591	0
WIC	0	28,130	7,163	5,253	20,070	15,777	0
TB PROGRAM	0	676	276	586	772	1,544	0
FAMILY PLANNING	0	21,911	4,298	4,177	12,042	11,201	0
CHILD HEALTH INIT.	0	0	0	0	0	0	0
EMERGENCY PREP	0	4,896	551	2,592	1,544	5,252	0
AIDS PROGRAM	0	301	826	759	2,316	2,523	0
CHILD HEALTH	0	1,463	1,639	1,771	4,593	4,580	0
CRIPPLED CHILD	0	1,281	1,873	2,743	5,249	6,491	0
HEALTH GRANTS	0	2,856	1,928	1,768	5,404	4,875	0
MARGOLIN GRANT	0	589	992	919	2,779	2,659	0
MEDICAL ASSISTANCE	0	0	0	0	0	433	0
MENTAL HEALTH	0	0	0	20,620	0	34,600	0
MENTAL HLTH-CNTY	0	0	276	3,047	772	5,420	0
SUBSTANCE ABUSE	0	2,008	551	3,447	1,544	6,731	0
BHA-MH ACT	0	9,749	4,960	15,222	13,894	31,754	0
FIRST 5	0	5,989	3,582	7,571	10,035	11,124	0
AOD GRANTS	0	0	0	0	0	0	0
BHA	0	1,965	1,654	0	4,632	2,216	0
WELFARE	217,907	0	316,694	69,543	212,263	190,087	0
IHSS	0	0	0	0	0	1,092	0
CATEGORICAL AID	0	0	0	0	0	0	0
CHILD ABUSE	0	0	0	625	0	1,378	0
JOB TRAINING	0	0	8,273	0	22,385	13,138	0
LIBRARY	28,169	16,201	6,136	5,315	13,415	15,915	0
AG EXTENSION	23,645	612	1,957	471	1,544	1,452	0
ROADS	1,795	0	69,066	20,614	16,210	41,861	0
PARKS	34,566	0	4,662	3,293	6,947	9,132	0
BLDG PROJECTS	0	0	0	0	0	0	0
FLEET MANAGEMENT	21,273	0	1,948	9,217	5,404	20,068	0
BLDG MAINTENANCE	6,856	0	9,720	8,769	21,613	23,814	0
SURVEYOR	0	0	964	269	2,701	1,355	0

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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
KCAPTA AITS	0	0	0	0	0	82	0
TRANSIT AGENCY	5,270	0	860	0	0	1,596	0
KCAPTA VAN POOL	0	0	0	0	0	100	0
AITS II	0	0	0	0	0	0	0
GREENFIELD AITS	0	0	0	0	0	38	0
VENTURA AITS	0	0	0	0	0	42	0
SACRAMENTO AITS	0	0	0	0	0	22	0
CAL VANS ADMIN	0	0	0	0	0	1,869	0
VANPOOL	0	0	0	0	0	1,334	0
AITS	0	0	0	0	0	1,118	0
PW-ADMIN	6,698	0	1,658	0	2,701	1,085	0
KCWMA	0	0	0	0	0	14,165	0
OTHER	78,434	0	822	0	0	(12,766)	13,559
Direct Billings	0	0	0	209,491	0	43,374	398,837
Unallocated	0	0	0	131,151	0	1,128,815	0
Total	0	0	0	0	0	0	0

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
Detail Of Allocated Costs

Department	COUNTY COUNSEL 8.5	Total Plan Allocated
BUILDING USE	0	0
EQUIPMENT USE	0	0
ADMINISTRATION	14,711	0
INSURANCE	3,568	0
PERSONNEL	23,164	0
FINANCE	7,136	0
COMMUNICATIONS	0	0
COUNTY COUNSEL	(884,662)	0
BOARD OF SUP.	168,561	195,550
ASSESSOR	11,550	86,616
F/A REPAIR	0	0
ELECTIONS	3,693	119,729
EMP. BENEFITS	0	97
INFO. TECHNOLOGY	4,280	100,254
ITD PC REPLACEMENT	0	185
PURCHASING	351	3,646
MICROFILM/STORAGE	0	18,492
CENTRAL SERVICES	0	20,287
TELECOMMUNICATION	0	4,263
IT ADMIN.	0	3,919
UNEMP. INS.	0	37
WORKERS COMP	0	187
LIAB. INSURANCE	0	10,051
LAW LIBRARY	410	6,037
GEN. FUND COURT	0	41,736
TRIAL COURT	0	0
COURT REPORTER	0	176
DA PROSECUTION	2,052	138,840
CHILD SUPPORT	1,231	113,546
DA CHILD ABDUCT.	0	4,064
CHILD ADVOCACY	0	15,525
DA OCJP GRANT	0	0
DA PRISONS	0	16,870
DA ST RAPE GRANT	0	1,747
DA MISC GRANTS	0	10,802
GRAND JURY	3,342	6,081

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
Detail Of Allocated Costs

Department	COUNTY COUNSEL 8.5	Total Plan Allocated
SHERIFF ADMIN	41,509	110,664
CONTRACT LAW	0	0
SHERIFF-NTF	0	22,691
SHERIFF-AB109	0	11,390
SHERIFF-OPS.	0	1,139,894
RURAL CRIME	0	14,519
SHERIFF OPS-AB443	0	10,806
COURT SECURITY	0	21,120
SHERIFF - JAIL	6,859	1,033,537
JAIL KITCHEN	0	29,947
JUVENILE CENTER	0	286,456
PROBATION-AB109	0	33,502
PROBATION-SB678	0	5,380
JUVENILE ACADEMY	0	0
PROB-YOBG	0	6,440
PROB-PROP 36	0	1,940
PROBATION	30,369	317,378
TITLE II GRANTS	0	0
VICTIM WITNESS	0	11,431
FEMALE JUV CENTER	0	0
VICTIM ASSIST PROG	0	0
PROB. MISC GRANTS	0	24,070
FIRE	6,156	481,998
AG COMMISSIONER	2,345	108,004
BLDG INSPECTION	0	12,575
PLANNING	45,026	167,381
LAFCO	(133)	625
REGIONAL PLANNING	0	0
KCAG	0	1,181
RECORDER	2,169	19,126
PUBLIC GUARDIAN	9,150	35,671
ANIMAL CONTROL	1,055	88,816
ANIMAL SHELTER	0	23,592
HEALTH DEPT	0	94,817
HEALTH-ADMIN	0	177,319
COMM. DISEASE	0	15,562

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
Detail Of Allocated Costs

Department	COUNTY COUNSEL 8.5	Total Plan Allocated
EHS	8,032	52,734
PUB HLTH NURSING	0	26,626
HEALTH LAB	0	21,394
MEDICAL RECORDS	0	3,546
TOBACCO GRANT	0	4,418
WIC	0	76,393
TB PROGRAM	0	3,854
FAMILY PLANNING	0	53,629
CHILD HEALTH INIT.	0	0
EMERGENCY PREP	0	14,835
AIDS PROGRAM	0	6,725
CHILD HEALTH	0	14,046
CRIPPLED CHILD	0	17,637
HEALTH GRANTS	0	16,831
MARGOLIN GRANT	0	7,938
MEDICAL ASSISTANCE	0	433
MENTAL HEALTH	0	55,220
MENTAL HLTH-CNTY	(1,142)	8,373
SUBSTANCE ABUSE	(213)	14,068
BHA-MH ACT	(1,178)	74,401
FIRST 5	(1,714)	36,587
AOD GRANTS	0	0
BHA	(309)	10,158
WELFARE	0	1,006,494
IHSS	(274)	818
CATEGORICAL AID	0	0
CHILD ABUSE	0	2,003
JOB TRAINING	351	44,147
LIBRARY	1,877	87,028
AG EXTENSION	0	29,681
ROADS	0	149,546
PARKS	59	58,659
BLDG PROJECTS	0	0
FLEET MANAGEMENT	0	57,910
BLDG MAINTENANCE	0	70,772
SURVEYOR	0	5,289

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
Detail Of Allocated Costs

Department	COUNTY COUNSEL 8.5	Total Plan Allocated
KCAPTA AITS	0	82
TRANSIT AGENCY	(1,638)	6,088
KCAPTA VAN POOL	0	100
AITS II	0	0
GREENFIELD AITS	0	38
VENTURA AITS	0	42
SACRAMENTO AITS	0	22
CAL VANS ADMIN	0	1,869
VANPOOL	0	1,334
AITS	0	1,118
PW-ADMIN	13,778	25,920
KCWMA	351	14,516
OTHER	(28,184)	51,865
Direct Billings	197,592	849,294
Unallocated	308,720	1,568,686
Total	0	9,779,736

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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 6/30/12
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	NUMER 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 EXPER	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
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

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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

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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 2013-2014
Fiscal Year 2011-2012
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,803,091			1,803,091
Total Allocated Additions:			0	0
Total To Be Allocated:	1,803,091	0		1,803,091

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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	1,803,091	0	1,803,091
Departmental Totals			
Total Expenditures	1,803,091	0	1,803,091
Deductions			
Total Deductions	0	0	0
Functional Cost	1,803,091	0	1,803,091
Allocation Step 1			
1st Allocation	1,803,091	0	1,803,091
Allocation Step 2			
2nd Allocation	0	0	0
Total For 01 BUILDING USE			
Total Allocated	1,803,091	0	1,803,091

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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	0.5152	9,290		9,290		9,290
PERSONNEL	194,302	0.2155	3,886		3,886		3,886
FINANCE	356,331	0.3952	7,127		7,127		7,127
COMMUNICATIONS	389,587	0.4321	7,792		7,792		7,792
COUNTY COUNSEL	203,103	0.2253	4,062		4,062		4,062
BOARD OF SUP.	464,496	0.5152	9,290		9,290		9,290
ASSESSOR	487,089	0.5403	9,742		9,742		9,742
ELECTIONS	259,970	0.2884	5,199		5,199		5,199
INFO. TECHNOLOGY	961,549	1.0666	19,231		19,231		19,231
PURCHASING	42,175	0.0468	844		844		844
MICROFILM/STORAGE	463,231	0.5138	9,265		9,265		9,265
CENTRAL SERVICES	410,650	0.4555	8,213		8,213		8,213
LAW LIBRARY	141,407	0.1569	2,828		2,828		2,828
DA PROSECUTION	1,204,686	1.3362	24,094		24,094		24,094
CHILD ADVOCACY	325,968	0.3616	6,519		6,519		6,519
SHERIFF ADMIN	1,300,063	1.4420	26,001		26,001		26,001
SHERIFF - JAIL	38,798,416	43.0355	775,970		775,970		775,970
JAIL KITCHEN	558,869	0.6199	11,177		11,177		11,177
JUVENILE CENTER	8,544,162	9.4772	170,883		170,883		170,883
PROBATION	1,433,454	1.5900	28,669		28,669		28,669
VICTIM WITNESS	157,394	0.1746	3,148		3,148		3,148
PROB. MISC GRANTS	11,672	0.0129	233		233		233
FIRE	2,761,672	3.0633	55,233		55,233		55,233
AG COMMISSIONER	2,112,517	2.3432	42,250		42,250		42,250
BLDG INSPECTION	76,637	0.0850	1,533		1,533		1,533
PLANNING	230,791	0.2560	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	288,623	0.3201	5,772		5,772		5,772
ANIMAL SHELTER	164,002	0.1819	3,280		3,280		3,280
HEALTH-ADMIN	5,373,628	5.9605	107,473		107,473		107,473

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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	0.7291	13,146		13,146		13,146
WELFARE	10,895,357	12.0852	217,907		217,907		217,907
LIBRARY	1,408,472	1.5623	28,169		28,169		28,169
AG EXTENSION	1,182,251	1.3114	23,645		23,645		23,645
ROADS	89,739	0.0995	1,795		1,795		1,795
PARKS	1,728,287	1.9170	34,566		34,566		34,566
FLEET MANAGEMENT	1,063,640	1.1798	21,273		21,273		21,273
BLDG MAINTENANCE	342,790	0.3802	6,856		6,856		6,856
TRANSIT AGENCY	263,493	0.2923	5,270		5,270		5,270
PW-ADMIN	334,895	0.3715	6,698		6,698		6,698
OTHER	3,921,722	4.3500	78,434		78,434		78,434
SubTotal	90,154,525	100.0000	1,803,091		1,803,091		1,803,091
TOTAL	90,154,525	100.0000	1,803,091		1,803,091		1,803,091

Allocation Basis: ACQUISITION COST AND SQUARE FOOTAGE OCCUPIED

Allocation Source: SPACE COSTS SUMMARY

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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	2,828	2,828
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	5,772	5,772
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

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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	1,803,091	1,803,091

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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 $977,285 (6.67% of $14,651,944) 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 utilitize 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 2013-2014
Fiscal Year 2011-2012
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT USE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	977,285			977,285
Total Allocated Additions:			0	0
Total To Be Allocated:	977,285	0		977,285

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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	977,285	0	977,285
Departmental Totals			
Total Expenditures	977,285	0	977,285
Deductions			
Total Deductions	0	0	0
Functional Cost	977,285	0	977,285
Allocation Step 1			
1st Allocation	977,285	0	977,285
Allocation Step 2			
2nd Allocation	0	0	0
Total For 02 EQUIPMENT USE			
Total Allocated	977,285	0	977,285

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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	0.0485	474		474		474
PERSONNEL	7,805	0.0533	521		521		521
FINANCE	318,716	2.1752	21,258		21,258		21,258
COMMUNICATIONS	790,737	5.3968	52,742		52,742		52,742
COUNTY COUNSEL	2,820	0.0192	188		188		188
BOARD OF SUP.	22,886	0.1562	1,526		1,526		1,526
ASSESSOR	208,413	1.4224	13,901		13,901		13,901
ELECTIONS	1,442,978	9.8484	96,247		96,247		96,247
LAW LIBRARY	2,106	0.0144	140		140		140
DA PROSECUTION	331,665	2.2636	22,122		22,122		22,122
CHILD ADVOCACY	3,891	0.0266	260		260		260
DA ST RAPE GRANT	1,733	0.0118	116		116		116
DA MISC GRANTS	104,947	0.7163	7,000		7,000		7,000
GRAND JURY	6,761	0.0461	451		451		451
SHERIFF ADMIN	49,059	0.3348	3,272		3,272		3,272
SHERIFF-NTF	130,966	0.8938	8,735		8,735		8,735
SHERIFF-AB109	30,879	0.2108	2,060		2,060		2,060
SHERIFF-OPS.	1,564,754	10.6795	104,369		104,369		104,369
RURAL CRIME	142,251	0.9709	9,488		9,488		9,488
SHERIFF - JAIL	232,137	1.5843	15,484		15,484		15,484
JAIL KITCHEN	57,391	0.3917	3,828		3,828		3,828
JUVENILE CENTER	82,133	0.5606	5,478		5,478		5,478
PROBATION-AB109	202,092	1.3793	13,480		13,480		13,480
PROBATION-SB678	10,660	0.0728	711		711		711
PROBATION	558,988	3.8151	37,285		37,285		37,285
VICTIM WITNESS	77,836	0.5312	5,192		5,192		5,192
PROB. MISC GRANTS	182,322	1.2444	12,161		12,161		12,161
FIRE	5,109,782	34.8742	340,822		340,822		340,822
AG COMMISSIONER	100,292	0.6845	6,689		6,689		6,689
BLDG INSPECTION	23,314	0.1591	1,555		1,555		1,555
PLANNING	305,181	2.0829	20,356		20,356		20,356

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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
RECORDER	53,842	0.3675	3,591		3,591		3,591
PUBLIC GUARDIAN	13,245	0.0904	883		883		883
ANIMAL CONTROL	37,378	0.2551	2,493		2,493		2,493
ANIMAL SHELTER	71,679	0.4892	4,781		4,781		4,781
HEALTH DEPT	65,106	0.4444	4,343		4,343		4,343
HEALTH-ADMIN	464,212	3.1683	30,963		30,963		30,963
COMM. DISEASE	16,829	0.1149	1,122		1,122		1,122
EHS	65,244	0.4453	4,352		4,352		4,352
PUB HLTH NURSING	54,262	0.3703	3,619		3,619		3,619
HEALTH LAB	203,659	1.3900	13,584		13,584		13,584
MEDICAL RECORDS	12,741	0.0870	850		850		850
TOBACCO GRANT	2,494	0.0170	166		166		166
WIC	421,737	2.8784	28,130		28,130		28,130
TB PROGRAM	10,135	0.0692	676		676		676
FAMILY PLANNING	328,505	2.2421	21,911		21,911		21,911
EMERGENCY PREP	73,396	0.5009	4,896		4,896		4,896
AIDS PROGRAM	4,511	0.0308	301		301		301
CHILD HEALTH	21,930	0.1497	1,463		1,463		1,463
CRIPPLED CHILD	19,206	0.1311	1,281		1,281		1,281
HEALTH GRANTS	42,818	0.2922	2,856		2,856		2,856
MARGOLIN GRANT	8,835	0.0603	589		589		589
SUBSTANCE ABUSE	30,102	0.2054	2,008		2,008		2,008
BHA-MH ACT	146,166	0.9976	9,749		9,749		9,749
FIRST 5	89,785	0.6128	5,989		5,989		5,989
BHA	29,466	0.2011	1,965		1,965		1,965
LIBRARY	242,891	1.6577	16,201		16,201		16,201
AG EXTENSION	9,173	0.0626	612		612		612
SubTotal	14,651,944	100.0000	977,285		977,285		977,285
TOTAL	14,651,944	100.0000	977,285		977,285		977,285

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE

Allocation Basis: DEPARTMENTAL EQUIPMENT INVENTORIES

Allocation Source: FIXED ASSET REPORT AS OF 6/30/12

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE

Receiving Department	Total	EQUIPMENT USE
ADMINISTRATION	474	474
PERSONNEL	521	521
FINANCE	21,258	21,258
COMMUNICATIONS	52,742	52,742
COUNTY COUNSEL	188	188
BOARD OF SUP.	1,526	1,526
ASSESSOR	13,901	13,901
ELECTIONS	96,247	96,247
LAW LIBRARY	140	140
DA PROSECUTION	22,122	22,122
CHILD ADVOCACY	260	260
DA ST RAPE GRANT	116	116
DA MISC GRANTS	7,000	7,000
GRAND JURY	451	451
SHERIFF ADMIN	3,272	3,272
SHERIFF-NTF	8,735	8,735
SHERIFF-AB109	2,060	2,060
SHERIFF-OPS.	104,369	104,369
RURAL CRIME	9,488	9,488
SHERIFF - JAIL	15,484	15,484
JAIL KITCHEN	3,828	3,828
JUVENILE CENTER	5,478	5,478
PROBATION-AB109	13,480	13,480
PROBATION-SB678	711	711
PROBATION	37,285	37,285
VICTIM WITNESS	5,192	5,192
PROB. MISC GRANTS	12,161	12,161
FIRE	340,822	340,822
AG COMMISSIONER	6,689	6,689
BLDG INSPECTION	1,555	1,555
PLANNING	20,356	20,356
RECORDER	3,591	3,591
PUBLIC GUARDIAN	883	883
ANIMAL CONTROL	2,493	2,493

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE

Receiving Department	Total	EQUIPMENT USE
ANIMAL SHELTER	4,781	4,781
HEALTH DEPT	4,343	4,343
HEALTH-ADMIN	30,963	30,963
COMM. DISEASE	1,122	1,122
EHS	4,352	4,352
PUB HLTH NURSING	3,619	3,619
HEALTH LAB	13,584	13,584
MEDICAL RECORDS	850	850
TOBACCO GRANT	166	166
WIC	28,130	28,130
TB PROGRAM	676	676
FAMILY PLANNING	21,911	21,911
EMERGENCY PREP	4,896	4,896
AIDS PROGRAM	301	301
CHILD HEALTH	1,463	1,463
CRIPPLED CHILD	1,281	1,281
HEALTH GRANTS	2,856	2,856
MARGOLIN GRANT	589	589
SUBSTANCE ABUSE	2,008	2,008
BHA-MH ACT	9,749	9,749
FIRST 5	5,989	5,989
BHA	1,965	1,965
LIBRARY	16,201	16,201
AG EXTENSION	612	612
Direct Billed	0	0
Total	977,285	977,285

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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 2013-2014
Fiscal Year 2011-2012
Schedule .2 - Costs To Be Allocated
For Department ADMINISTRATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	836,321			836,321
BUILDING USE	9,290		9,290	
EQUIPMENT USE	474		474	
ADMINISTRATION		1,910	1,910	
INSURANCE		5,332	5,332	
PERSONNEL		3,715	3,715	
FINANCE		4,957	4,957	
COUNTY COUNSEL		14,711	14,711	
Total Allocated Additions:	9,764	30,625	40,389	40,389
Total To Be Allocated:	846,085	30,625		876,710

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
Schedule .3 - Costs Allocated By Activity
For Department ADMINISTRATION

	Total	General & Admin	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT
Wages & Benefits					
SALARIES & WAGES	474,561	0	72,211	168,265	155,013
FRINGE BENEFITS	162,328	0	24,706	57,562	53,016
Other Expense & Cost					
SERVICES & SUPPLIES	199,432	0	30,354	70,719	65,134
FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	836,321	0	127,271	296,546	273,163
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	836,321	0	127,271	296,546	273,163
Allocation Step 1					
Inbound- All Others	9,764	9,764	0	0	0
Reallocate Admin Costs		(9,764)	1,486	3,462	3,189
Unallocated Costs	(126,570)	0	0	0	0
1st Allocation	719,515	0	128,757	300,008	276,352
Allocation Step 2					
Inbound- All Others	30,625	30,625	0	0	0
Reallocate Admin Costs		(30,625)	4,661	10,859	10,003
Unallocated Costs	(4,581)	0	0	0	0
2nd Allocation	26,044	0	4,661	10,859	10,003
Total For 04 ADMINISTRATION					
Total Allocated	745,559	0	133,418	310,867	286,355

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
Schedule .3 - Costs Allocated By Activity
For Department ADMINISTRATION

	PERSONNEL ADMIN	UNALLOWED
Wages & Benefits		
SALARIES & WAGES	8,082	70,990
FRINGE BENEFITS	2,760	24,284
Other Expense & Cost		
SERVICES & SUPPLIES	3,390	29,835
FIXED ASSETS	0	0
Departmental Totals		
Total Expenditures	14,232	125,109
Deductions		
Total Deductions	0	0
Functional Cost	14,232	125,109
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	166	1,461
Unallocated Costs	0	(126,570)
1st Allocation	14,398	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	521	4,581
Unallocated Costs	0	(4,581)
2nd Allocation	521	0
Total For 04 ADMINISTRATION		
Total Allocated	14,919	0

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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	627	0.4454	574		574		574
INSURANCE	899	0.6387	822		822	30	852
PERSONNEL	981	0.6969	897		897	33	930
FINANCE	2,222	1.5786	2,033		2,033	74	2,107
COMMUNICATIONS	1,266	0.8994	1,158		1,158	42	1,200
COUNTY COUNSEL	861	0.6117	788		788	29	817
BOARD OF SUP.	692	0.4916	633		633	23	656
ASSESSOR	2,016	1.4322	1,844		1,844	67	1,911
ELECTIONS	680	0.4831	622		622	23	645
INFO. TECHNOLOGY	4,427	3.1450	4,049		4,049	147	4,196
ITD PC REPLACEMENT	11	0.0078	10		10		10
PURCHASING	97	0.0689	89		89	3	92
MICROFILM/STORAGE	315	0.2238	288		288	10	298
CENTRAL SERVICES	673	0.4781	616		616	22	638
TELECOMMUNICATION	471	0.3346	431		431	16	447
UNEMP. INS.	1	0.0007	1		1		1
LIAB. INSURANCE	1,179	0.8376	1,078		1,078	39	1,117
LAW LIBRARY	107	0.0760	98		98	4	102
GEN. FUND COURT	3,324	2.3615	3,041		3,041	111	3,152
COURT REPORTER	21	0.0149	19		19	1	20
DA PROSECUTION	3,977	2.8254	3,638		3,638	132	3,770
CHILD SUPPORT	3,871	2.7501	3,541		3,541	129	3,670
DA CHILD ABDUCT.	165	0.1172	151		151	5	156
CHILD ADVOCACY	397	0.2820	363		363	13	376
DA PRISONS	755	0.5364	691		691	25	716
DA ST RAPE GRANT	168	0.1194	154		154	6	160
DA MISC GRANTS	366	0.2600	335		335	12	347
GRAND JURY	106	0.0753	97		97	4	101
SHERIFF ADMIN	937	0.6657	857		857	31	888
SHERIFF-NTF	630	0.4476	576		576	21	597
SHERIFF-AB109	1,111	0.7893	1,016		1,016	37	1,053

County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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.	6,541	4.6469	5,983		5,983	218	6,201
RURAL CRIME	287	0.2039	263		263	10	273
SHERIFF OPS-AB443	504	0.3581	461		461	17	478
COURT SECURITY	850	0.6039	778		778	28	806
SHERIFF - JAIL	10,018	7.1170	9,164		9,164	333	9,497
JAIL KITCHEN	10	0.0071	9		9		9
JUVENILE CENTER	4,969	3.5301	4,545		4,545	165	4,710
PROBATION-AB109	330	0.2344	302		302	11	313
PROBATION-SB678	79	0.0561	72		72	3	75
PROB-YOBG	281	0.1996	257		257	9	266
PROB-PROP 36	76	0.0540	70		70	3	73
PROBATION	4,733	3.3624	4,329		4,329	157	4,486
VICTIM WITNESS	180	0.1279	165		165	6	171
PROB. MISC GRANTS	418	0.2970	382		382	14	396
FIRE	9,035	6.4187	8,265		8,265	301	8,566
AG COMMISSIONER	2,180	1.5487	1,994		1,994	73	2,067
BLDG INSPECTION	454	0.3225	415		415	15	430
PLANNING	1,022	0.7261	935		935	34	969
LAFCO	40	0.0284	37		37	1	38
RECORDER	454	0.3225	415		415	15	430
PUBLIC GUARDIAN	427	0.3034	391		391	14	405
ANIMAL CONTROL	320	0.2273	293		293	11	304
ANIMAL SHELTER	509	0.3616	466		466	17	483
HEALTH DEPT	294	0.2089	269		269	10	279
HEALTH-ADMIN	531	0.3772	486		486	18	504
COMM. DISEASE	465	0.3303	425		425	15	440
EHS	1,121	0.7964	1,025		1,025	37	1,062
PUB HLTH NURSING	929	0.6600	850		850	31	881
HEALTH LAB	429	0.3048	392		392	14	406
TOBACCO GRANT	179	0.1272	164		164	6	170
WIC	1,664	1.1821	1,522		1,522	55	1,577

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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
TB PROGRAM	186	0.1321	170		170	6	176
FAMILY PLANNING	1,323	0.9399	1,210		1,210	44	1,254
EMERGENCY PREP	821	0.5833	751		751	27	778
AIDS PROGRAM	240	0.1705	220		220	8	228
CHILD HEALTH	561	0.3985	513		513	19	532
CRIPPLED CHILD	869	0.6174	795		795	29	824
HEALTH GRANTS	560	0.3978	512		512	19	531
MARGOLIN GRANT	291	0.2067	266		266	10	276
MENTAL HEALTH	6,532	4.6405	5,975		5,975	217	6,192
MENTAL HLTH-CNTY	965	0.6856	883		883	32	915
SUBSTANCE ABUSE	1,092	0.7758	999		999	36	1,035
BHA-MH ACT	4,822	3.4257	4,411		4,411	160	4,571
FIRST 5	2,398	1.7036	2,194		2,194	80	2,274
WELFARE	22,032	15.6517	20,150		20,150	732	20,882
CHILD ABUSE	198	0.1407	181		181	7	188
LIBRARY	1,684	1.1964	1,540		1,540	56	1,596
AG EXTENSION	149	0.1059	136		136	5	141
ROADS	6,530	4.6391	5,973		5,973	217	6,190
PARKS	1,043	0.7410	954		954	35	989
FLEET MANAGEMENT	2,920	2.0744	2,671		2,671	97	2,768
BLDG MAINTENANCE	2,778	1.9736	2,541		2,541	92	2,633
SURVEYOR	85	0.0604	78		78	3	81
SubTotal	140,761	100.0000	128,757		128,757	4,661	133,418
TOTAL	140,761	100.0000	128,757		128,757	4,661	133,418

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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	627	0.4454	1,336		1,336		1,336
INSURANCE	899	0.6387	1,916		1,916	70	1,986
PERSONNEL	981	0.6969	2,091		2,091	76	2,167
FINANCE	2,222	1.5786	4,736		4,736	172	4,908
COMMUNICATIONS	1,266	0.8994	2,698		2,698	98	2,796
COUNTY COUNSEL	861	0.6117	1,835		1,835	67	1,902
BOARD OF SUP.	692	0.4916	1,475		1,475	54	1,529
ASSESSOR	2,016	1.4322	4,297		4,297	156	4,453
ELECTIONS	680	0.4831	1,449		1,449	53	1,502
INFO. TECHNOLOGY	4,427	3.1450	9,435		9,435	343	9,778
ITD PC REPLACEMENT	11	0.0078	23		23	1	24
PURCHASING	97	0.0689	207		207	8	215
MICROFILM/STORAGE	315	0.2238	671		671	24	695
CENTRAL SERVICES	673	0.4781	1,434		1,434	52	1,486
TELECOMMUNICATION	471	0.3346	1,004		1,004	36	1,040
UNEMP. INS.	1	0.0007	2		2		2
LIAB. INSURANCE	1,179	0.8376	2,513		2,513	91	2,604
LAW LIBRARY	107	0.0760	228		228	8	236
GEN. FUND COURT	3,324	2.3615	7,085		7,085	258	7,343
COURT REPORTER	21	0.0149	45		45	2	47
DA PROSECUTION	3,977	2.8254	8,476		8,476	308	8,784
CHILD SUPPORT	3,871	2.7501	8,250		8,250	300	8,550
DA CHILD ABDUCT.	165	0.1172	352		352	13	365
CHILD ADVOCACY	397	0.2820	846		846	31	877
DA PRISONS	755	0.5364	1,609		1,609	59	1,668
DA ST RAPE GRANT	168	0.1194	358		358	13	371
DA MISC GRANTS	366	0.2600	780		780	28	808
GRAND JURY	106	0.0753	226		226	8	234
SHERIFF ADMIN	937	0.6657	1,997		1,997	73	2,070
SHERIFF-NTF	630	0.4476	1,343		1,343	49	1,392
SHERIFF-AB109	1,111	0.7893	2,368		2,368	86	2,454

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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.	6,541	4.6469	13,941		13,941	507	14,448
RURAL CRIME	287	0.2039	612		612	22	634
SHERIFF OPS-AB443	504	0.3581	1,074		1,074	39	1,113
COURT SECURITY	850	0.6039	1,812		1,812	66	1,878
SHERIFF - JAIL	10,018	7.1170	21,352		21,352	776	22,128
JAIL KITCHEN	10	0.0071	21		21	1	22
JUVENILE CENTER	4,969	3.5301	10,591		10,591	385	10,976
PROBATION-AB109	330	0.2344	703		703	26	729
PROBATION-SB678	79	0.0561	168		168	6	174
PROB-YOBG	281	0.1996	599		599	22	621
PROB-PROP 36	76	0.0540	162		162	6	168
PROBATION	4,733	3.3624	10,088		10,088	367	10,455
VICTIM WITNESS	180	0.1279	384		384	14	398
PROB. MISC GRANTS	418	0.2970	891		891	32	923
FIRE	9,035	6.4187	19,257		19,257	700	19,957
AG COMMISSIONER	2,180	1.5487	4,646		4,646	169	4,815
BLDG INSPECTION	454	0.3225	968		968	35	1,003
PLANNING	1,022	0.7261	2,178		2,178	79	2,257
LAFCO	40	0.0284	85		85	3	88
RECORDER	454	0.3225	968		968	35	1,003
PUBLIC GUARDIAN	427	0.3034	910		910	33	943
ANIMAL CONTROL	320	0.2273	682		682	25	707
ANIMAL SHELTER	509	0.3616	1,085		1,085	39	1,124
HEALTH DEPT	294	0.2089	627		627	23	650
HEALTH-ADMIN	531	0.3772	1,132		1,132	41	1,173
COMM. DISEASE	465	0.3303	991		991	36	1,027
EHS	1,121	0.7964	2,389		2,389	87	2,476
PUB HLTH NURSING	929	0.6600	1,980		1,980	72	2,052
HEALTH LAB	429	0.3048	914		914	33	947
TOBACCO GRANT	179	0.1272	382		382	14	396
WIC	1,664	1.1821	3,547		3,547	129	3,676

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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
TB PROGRAM	186	0.1321	396		396	14	410
FAMILY PLANNING	1,323	0.9399	2,820		2,820	103	2,923
EMERGENCY PREP	821	0.5833	1,750		1,750	64	1,814
AIDS PROGRAM	240	0.1705	512		512	19	531
CHILD HEALTH	561	0.3985	1,196		1,196	43	1,239
CRIPPLED CHILD	869	0.6174	1,852		1,852	67	1,919
HEALTH GRANTS	560	0.3978	1,194		1,194	43	1,237
MARGOLIN GRANT	291	0.2067	620		620	23	643
MENTAL HEALTH	6,532	4.6405	13,922		13,922	506	14,428
MENTAL HLTH-CNTY	965	0.6856	2,057		2,057	75	2,132
SUBSTANCE ABUSE	1,092	0.7758	2,327		2,327	85	2,412
BHA-MH ACT	4,822	3.4257	10,277		10,277	374	10,651
FIRST 5	2,398	1.7036	5,111		5,111	186	5,297
WELFARE	22,032	15.6517	46,955		46,955	1,706	48,661
CHILD ABUSE	198	0.1407	422		422	15	437
LIBRARY	1,684	1.1964	3,589		3,589	130	3,719
AG EXTENSION	149	0.1059	318		318	12	330
ROADS	6,530	4.6391	13,918		13,918	506	14,424
PARKS	1,043	0.7410	2,223		2,223	81	2,304
FLEET MANAGEMENT	2,920	2.0744	6,223		6,223	226	6,449
BLDG MAINTENANCE	2,778	1.9736	5,921		5,921	215	6,136
SURVEYOR	85	0.0604	181		181	7	188
SubTotal	140,761	100.0000	300,008		300,008	10,859	310,867
TOTAL	140,761	100.0000	300,008		300,008	10,859	310,867

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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	276,352	-209,491	66,861	10,003	76,864
SubTotal	100	100.0000	276,352	-209,491	66,861	10,003	76,864
Direct Billed				209,491	209,491		209,491
TOTAL	100	100.0000	276,352		276,352	10,003	286,355

Allocation Basis: DIRECT ALLOCATION TO USER DEPARTMENT

Allocation Source: TIME WORKSHEETS

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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	14,398		14,398	521	14,919
SubTotal	100	100.0000	14,398		14,398	521	14,919
TOTAL	100	100.0000	14,398		14,398	521	14,919

Allocation Basis: DIRECT ALLOCATION TO USER DEPARTMENT

Allocation Source: TIME WORKSHEET

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
Schedule .5 - Allocation Summary
For Department ADMINISTRATION

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
ADMINISTRATION	1,910	574	1,336	0	0
INSURANCE	79,702	852	1,986	76,864	0
PERSONNEL	18,016	930	2,167	0	14,919
FINANCE	7,015	2,107	4,908	0	0
COMMUNICATIONS	3,996	1,200	2,796	0	0
COUNTY COUNSEL	2,719	817	1,902	0	0
BOARD OF SUP.	2,185	656	1,529	0	0
ASSESSOR	6,364	1,911	4,453	0	0
ELECTIONS	2,147	645	1,502	0	0
INFO. TECHNOLOGY	13,974	4,196	9,778	0	0
ITD PC REPLACEMENT	34	10	24	0	0
PURCHASING	307	92	215	0	0
MICROFILM/STORAGE	993	298	695	0	0
CENTRAL SERVICES	2,124	638	1,486	0	0
TELECOMMUNICATION	1,487	447	1,040	0	0
UNEMP. INS.	3	1	2	0	0
LIAB. INSURANCE	3,721	1,117	2,604	0	0
LAW LIBRARY	338	102	236	0	0
GEN. FUND COURT	10,495	3,152	7,343	0	0
COURT REPORTER	67	20	47	0	0
DA PROSECUTION	12,554	3,770	8,784	0	0
CHILD SUPPORT	12,220	3,670	8,550	0	0
DA CHILD ABDUCT.	521	156	365	0	0
CHILD ADVOCACY	1,253	376	877	0	0
DA PRISONS	2,384	716	1,668	0	0
DA ST RAPE GRANT	531	160	371	0	0
DA MISC GRANTS	1,155	347	808	0	0
GRAND JURY	335	101	234	0	0
SHERIFF ADMIN	2,958	888	2,070	0	0
SHERIFF-NTF	1,989	597	1,392	0	0
SHERIFF-AB109	3,507	1,053	2,454	0	0
SHERIFF-OPS.	20,649	6,201	14,448	0	0
RURAL CRIME	907	273	634	0	0
SHERIFF OPS-AB443	1,591	478	1,113	0	0

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
Schedule .5 - Allocation Summary
For Department ADMINISTRATION

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
COURT SECURITY	2,684	806	1,878	0	0
SHERIFF - JAIL	31,625	9,497	22,128	0	0
JAIL KITCHEN	31	9	22	0	0
JUVENILE CENTER	15,686	4,710	10,976	0	0
PROBATION-AB109	1,042	313	729	0	0
PROBATION-SB678	249	75	174	0	0
PROB-YOBG	887	266	621	0	0
PROB-PROP 36	241	73	168	0	0
PROBATION	14,941	4,486	10,455	0	0
VICTIM WITNESS	569	171	398	0	0
PROB. MISC GRANTS	1,319	396	923	0	0
FIRE	28,523	8,566	19,957	0	0
AG COMMISSIONER	6,882	2,067	4,815	0	0
BLDG INSPECTION	1,433	430	1,003	0	0
PLANNING	3,226	969	2,257	0	0
LAFCO	126	38	88	0	0
RECORDER	1,433	430	1,003	0	0
PUBLIC GUARDIAN	1,348	405	943	0	0
ANIMAL CONTROL	1,011	304	707	0	0
ANIMAL SHELTER	1,607	483	1,124	0	0
HEALTH DEPT	929	279	650	0	0
HEALTH-ADMIN	1,677	504	1,173	0	0
COMM. DISEASE	1,467	440	1,027	0	0
EHS	3,538	1,062	2,476	0	0
PUB HLTH NURSING	2,933	881	2,052	0	0
HEALTH LAB	1,353	406	947	0	0
TOBACCO GRANT	566	170	396	0	0
WIC	5,253	1,577	3,676	0	0
TB PROGRAM	586	176	410	0	0
FAMILY PLANNING	4,177	1,254	2,923	0	0
EMERGENCY PREP	2,592	778	1,814	0	0
AIDS PROGRAM	759	228	531	0	0
CHILD HEALTH	1,771	532	1,239	0	0
CRIPPLED CHILD	2,743	824	1,919	0	0

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
Schedule .5 - Allocation Summary
For Department ADMINISTRATION

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
HEALTH GRANTS	1,768	531	1,237	0	0
MARGOLIN GRANT	919	276	643	0	0
MENTAL HEALTH	20,620	6,192	14,428	0	0
MENTAL HLTH-CNTY	3,047	915	2,132	0	0
SUBSTANCE ABUSE	3,447	1,035	2,412	0	0
BHA-MH ACT	15,222	4,571	10,651	0	0
FIRST 5	7,571	2,274	5,297	0	0
WELFARE	69,543	20,882	48,661	0	0
CHILD ABUSE	625	188	437	0	0
LIBRARY	5,315	1,596	3,719	0	0
AG EXTENSION	471	141	330	0	0
ROADS	20,614	6,190	14,424	0	0
PARKS	3,293	989	2,304	0	0
FLEET MANAGEMENT	9,217	2,768	6,449	0	0
BLDG MAINTENANCE	8,769	2,633	6,136	0	0
SURVEYOR	269	81	188	0	0
Direct Billed	209,491	0	0	209,491	0
Total	745,559	133,418	310,867	286,355	14,919

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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. The expense for the Blanket Bond in FY 2011-2012 is 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 2011-2012. 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 2013-2014
Fiscal Year 2011-2012
Schedule .2 - Costs To Be Allocated
For Department INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	899,103			899,103
ADMINISTRATION	69,599	10,103	79,702	
FINANCE		4,636	4,636	
COUNTY COUNSEL		3,568	3,568	
Total Allocated Additions:	69,599	18,307	87,906	87,906
Total To Be Allocated:	968,702	18,307		987,009

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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	5,500	0	5,500	0	0
PROPERTY/FIRE	79,742	0	0	79,742	0
MEDICAL MALPRACTICE	13,076	0	0	0	13,076
GENERAL LIABILITY	791,510	0	0	0	0
POLLUTION LIABILITY	0	0	0	0	0
AIRCRAFT INSURANCE	9,275	0	0	0	0
Departmental Totals					
Total Expenditures	899,103	0	5,500	79,742	13,076
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	899,103	0	5,500	79,742	13,076
Allocation Step 1					
Inbound- All Others	69,599	69,599	0	0	0
Reallocate Admin Costs		(69,599)	426	6,173	1,012
1st Allocation	968,702	0	5,926	85,915	14,088
Allocation Step 2					
Inbound- All Others	18,307	18,307	0	0	0
Reallocate Admin Costs		(18,307)	112	1,624	266
2nd Allocation	18,307	0	112	1,624	266
Total For 03 INSURANCE					
Total Allocated	987,009	0	6,038	87,539	14,354

County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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	474,906	316,604	0	0
POLLUTION LIABILITY	0	0	0	0
AIRCRAFT INSURANCE	0	0	0	9,275
Departmental Totals				
Total Expenditures	474,906	316,604	0	9,275
Deductions				
Total Deductions	0	0	0	0
Functional Cost	474,906	316,604	0	9,275
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	36,762	24,508	0	718
1st Allocation	511,668	341,112	0	9,993
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	9,670	6,446	0	189
2nd Allocation	9,670	6,446	0	189
Total For 03 INSURANCE				
Total Allocated	521,338	347,558	0	10,182

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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
ADMINISTRATION	500	0.3896	23		23		23
PERSONNEL	600	0.4675	28		28	1	29
FINANCE	1,750	1.3634	81		81	2	83
COMMUNICATIONS	1,700	1.3245	78		78	1	79
COUNTY COUNSEL	900	0.7012	42		42	1	43
BOARD OF SUP.	700	0.5454	32		32	1	33
ASSESSOR	2,555	1.9906	118		118	2	120
ELECTIONS	600	0.4675	28		28	1	29
INFO. TECHNOLOGY	2,800	2.1815	129		129	2	131
PURCHASING	100	0.0779	5		5		5
MICROFILM/STORAGE	400	0.3116	18		18		18
CENTRAL SERVICES	400	0.3116	18		18		18
IT ADMIN.	300	0.2337	14		14		14
LAW LIBRARY	80	0.0623	4		4		4
DA PROSECUTION	3,925	3.0580	181		181	3	184
CHILD SUPPORT	5,700	4.4409	263		263	5	268
DA CHILD ABDUCT.	200	0.1558	9		9		9
CHILD ADVOCACY	360	0.2805	17		17		17
DA PRISONS	800	0.6233	37		37	1	38
DA ST RAPE GRANT	150	0.1169	7		7		7
DA MISC GRANTS	300	0.2337	14		14		14
SHERIFF ADMIN	2,100	1.6361	97		97	2	99
SHERIFF-NTF	600	0.4675	28		28	1	29
SHERIFF-OPS.	5,600	4.3630	259		259	5	264
RURAL CRIME	300	0.2337	14		14		14
SHERIFF OPS-AB443	500	0.3896	23		23		23
COURT SECURITY	1,075	0.8375	50		50	1	51
SHERIFF - JAIL	10,125	7.8884	467		467	9	476
JAIL KITCHEN	1,000	0.7791	46		46	1	47
JUVENILE CENTER	4,700	3.6618	217		217	4	221
PROBATION-AB109	1,300	1.0128	60		60	1	61

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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
PROBATION-SB678	300	0.2337	14		14		14
PROB-YOBG	300	0.2337	14		14		14
PROB-PROP 36	100	0.0779	5		5		5
PROBATION	5,230	4.0747	241		241	5	246
VICTIM WITNESS	220	0.1714	10		10		10
PROB. MISC GRANTS	600	0.4675	28		28	1	29
FIRE	6,950	5.4148	321		321	6	327
AG COMMISSIONER	2,550	1.9867	118		118	2	120
BLDG INSPECTION	400	0.3116	18		18		18
PLANNING	900	0.7012	42		42	1	43
RECORDER	600	0.4675	28		28	1	29
PUBLIC GUARDIAN	1,100	0.8570	51		51	1	52
ANIMAL CONTROL	400	0.3116	18		18		18
ANIMAL SHELTER	700	0.5454	32		32	1	33
HEALTH DEPT	100	0.0779	5		5		5
HEALTH-ADMIN	1,200	0.9349	55		55	1	56
COMM. DISEASE	800	0.6233	37		37	1	38
EHS	1,300	1.0128	60		60	1	61
PUB HLTH NURSING	1,150	0.8960	53		53	1	54
HEALTH LAB	300	0.2337	14		14		14
MEDICAL RECORDS	200	0.1558	9		9		9
TOBACCO GRANT	200	0.1558	9		9		9
WIC	2,600	2.0257	120		120	2	122
TB PROGRAM	100	0.0779	5		5		5
FAMILY PLANNING	1,560	1.2154	72		72	1	73
EMERGENCY PREP	200	0.1558	9		9		9
AIDS PROGRAM	300	0.2337	14		14		14
CHILD HEALTH	595	0.4636	27		27	1	28
CRIPPLED CHILD	680	0.5298	31		31	1	32
HEALTH GRANTS	700	0.5454	32		32	1	33
MARGOLIN GRANT	360	0.2805	17		17		17

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County of Kings
Cost Plan Year 2013-2014
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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
MENTAL HLTH-CNTY	100	0.0779	5		5		5
SUBSTANCE ABUSE	200	0.1558	9		9		9
BHA-MH ACT	1,800	1.4024	83		83	2	85
FIRST 5	1,300	1.0128	60		60	1	61
BHA	600	0.4675	28		28	1	29
WELFARE	27,500	21.4251	1,270		1,270	25	1,295
JOB TRAINING	2,900	2.2594	134		134	3	137
LIBRARY	1,738	1.3541	80		80	2	82
AG EXTENSION	200	0.1558	9		9		9
ROADS	2,100	1.6361	97		97	2	99
PARKS	900	0.7012	42		42	1	43
FLEET MANAGEMENT	700	0.5454	32		32	1	33
BLDG MAINTENANCE	2,800	2.1815	129		129	2	131
SURVEYOR	350	0.2727	16		16		16
PW-ADMIN	350	0.2727	16		16		16
SubTotal	128,353	100.0000	5,926		5,926	112	6,038
TOTAL	128,353	100.0000	5,926		5,926	112	6,038

Allocation Basis: NUMER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS

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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	891		891		891
PERSONNEL	2,914	0.4681	402		402	8	410
FINANCE	5,344	0.8584	737		737	14	751
COMMUNICATIONS	5,250	0.8433	724		724	14	738
COUNTY COUNSEL	2,920	0.4690	403		403	8	411
BOARD OF SUP.	6,456	1.0370	891		891	17	908
ASSESSOR	7,305	1.1734	1,008		1,008	19	1,027
ELECTIONS	5,008	0.8044	691		691	13	704
INFO. TECHNOLOGY	12,182	1.9567	1,681		1,681	32	1,713
PURCHASING	1,176	0.1889	162		162	3	165
MICROFILM/STORAGE	7,080	1.1372	977		977	19	996
CENTRAL SERVICES	3,856	0.6194	532		532	10	542
LAW LIBRARY	2,033	0.3265	281		281	5	286
GEN. FUND COURT	78,580	12.6218	10,844		10,844	207	11,051
DA PROSECUTION	17,073	2.7423	2,356		2,356	45	2,401
CHILD SUPPORT	26,088	4.1903	3,600		3,600	69	3,669
CHILD ADVOCACY	1,606	0.2580	222		222	4	226
GRAND JURY	2,000	0.3212	276		276	5	281
SHERIFF ADMIN	14,365	2.3074	1,982		1,982	38	2,020
SHERIFF - JAIL	125,046	20.0852	17,258		17,258	330	17,588
JAIL KITCHEN	2,975	0.4779	411		411	8	419
JUVENILE CENTER	49,995	8.0304	6,899		6,899	132	7,031
PROBATION	21,720	3.4887	2,997		2,997	57	3,054
VICTIM WITNESS	1,440	0.2313	199		199	4	203
PROB. MISC GRANTS	800	0.1285	110		110	2	112
FIRE	28,123	4.5172	3,881		3,881	74	3,955
AG COMMISSIONER	15,790	2.5362	2,179		2,179	42	2,221
BLDG INSPECTION	1,130	0.1815	156		156	3	159
PLANNING	3,403	0.5466	470		470	9	479
LAFCO	177	0.0284	24		24		24
RECORDER	1,104	0.1773	152		152	3	155

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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	3,843	0.6173	530		530	10	540
ANIMAL SHELTER	6,196	0.9952	855		855	16	871
HEALTH-ADMIN	20,418	3.2796	2,818		2,818	54	2,872
EHS	4,000	0.6425	552		552	11	563
WELFARE	62,510	10.0406	8,626		8,626	165	8,791
LIBRARY	9,578	1.5385	1,322		1,322	25	1,347
AG EXTENSION	10,000	1.6062	1,380		1,380	26	1,406
ROADS	5,661	0.9093	781		781	15	796
PARKS	15,513	2.4918	2,141		2,141	41	2,182
FLEET MANAGEMENT	144	0.0231	20		20		20
BLDG MAINTENANCE	14,265	2.2913	1,969		1,969	38	2,007
TRANSIT AGENCY	6,113	0.9819	844		844	16	860
PW-ADMIN	4,938	0.7932	681		681	13	694
SubTotal	622,574	100.0000	85,915		85,915	1,624	87,539
TOTAL	622,574	100.0000	85,915		85,915	1,624	87,539

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: SPACE COSTS SUMMARY

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Activity - MEDICAL MALPRCT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH-ADMIN	100	100.0000	14,088		14,088	266	14,354
SubTotal	100	100.0000	14,088		14,088	266	14,354
TOTAL	100	100.0000	14,088		14,088	266	14,354

Allocation Basis: DIRECT ALLOCATION TO HEALTH DEPT

Allocation Source: APPROPRIATIONS LEDGER

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Activity - GEN LIAB EXPER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	6,037	0.6037	3,089		3,089		3,089
INFO. TECHNOLOGY	78	0.0078	40		40	1	41
DA PROSECUTION	4,322	0.4322	2,211		2,211	42	2,253
SHERIFF-OPS.	100,396	10.0396	51,369		51,369	977	52,346
PROBATION	851	0.0851	435		435	8	443
FIRE	4,045	0.4045	2,070		2,070	39	2,109
AG COMMISSIONER	4,210	0.4210	2,154		2,154	41	2,195
PLANNING	145,507	14.5507	74,451		74,451	1,416	75,867
PUBLIC GUARDIAN	1,943	0.1943	994		994	19	1,013
HEALTH DEPT	165,435	16.5435	84,648		84,648	1,609	86,257
WELFARE	445,215	44.5215	227,804		227,804	4,332	232,136
JOB TRAINING	543	0.0543	278		278	5	283
ROADS	119,840	11.9840	61,318		61,318	1,166	62,484
OTHER	1,578	0.1578	807		807	15	822
SubTotal	1,000,000	100.0000	511,668		511,668	9,670	521,338
TOTAL	1,000,000	100.0000	511,668		511,668	9,670	521,338

Allocation Basis: DEPARTMENTAL PERCENTAGE OF INCURRED

Allocation Source: COST CLAIM DETAIL

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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	0.3896	1,329		1,329		1,329
PERSONNEL	600	0.4675	1,595		1,595	30	1,625
FINANCE	1,750	1.3634	4,651		4,651	88	4,739
COMMUNICATIONS	1,700	1.3245	4,518		4,518	86	4,604
COUNTY COUNSEL	900	0.7012	2,392		2,392	45	2,437
BOARD OF SUP.	700	0.5454	1,860		1,860	35	1,895
ASSESSOR	2,555	1.9906	6,790		6,790	129	6,919
ELECTIONS	600	0.4675	1,595		1,595	30	1,625
INFO. TECHNOLOGY	2,800	2.1815	7,441		7,441	141	7,582
PURCHASING	100	0.0779	266		266	5	271
MICROFILM/STORAGE	400	0.3116	1,063		1,063	20	1,083
CENTRAL SERVICES	400	0.3116	1,063		1,063	20	1,083
IT ADMIN.	300	0.2337	797		797	15	812
LAW LIBRARY	80	0.0623	213		213	4	217
DA PROSECUTION	3,925	3.0580	10,431		10,431	198	10,629
CHILD SUPPORT	5,700	4.4409	15,148		15,148	287	15,435
DA CHILD ABDUCT.	200	0.1558	532		532	10	542
CHILD ADVOCACY	360	0.2805	957		957	18	975
DA PRISONS	800	0.6233	2,126		2,126	40	2,166
DA ST RAPE GRANT	150	0.1169	399		399	8	407
DA MISC GRANTS	300	0.2337	797		797	15	812
SHERIFF ADMIN	2,100	1.6361	5,581		5,581	106	5,687
SHERIFF-NTF	600	0.4675	1,595		1,595	30	1,625
SHERIFF-OPS.	5,600	4.3630	14,883		14,883	282	15,165
RURAL CRIME	300	0.2337	797		797	15	812
SHERIFF OPS-AB443	500	0.3896	1,329		1,329	25	1,354
COURT SECURITY	1,075	0.8375	2,857		2,857	54	2,911
SHERIFF - JAIL	10,125	7.8884	26,908		26,908	510	27,418
JAIL KITCHEN	1,000	0.7791	2,658		2,658	50	2,708
JUVENILE CENTER	4,700	3.6618	12,491		12,491	237	12,728
PROBATION-AB109	1,300	1.0128	3,455		3,455	66	3,521

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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
PROBATION-SB678	300	0.2337	797		797	15	812
PROB-YOBG	300	0.2337	797		797	15	812
PROB-PROP 36	100	0.0779	266		266	5	271
PROBATION	5,230	4.0747	13,899		13,899	264	14,163
VICTIM WITNESS	220	0.1714	585		585	11	596
PROB. MISC GRANTS	600	0.4675	1,595		1,595	30	1,625
FIRE	6,950	5.4148	18,470		18,470	350	18,820
AG COMMISSIONER	2,550	1.9867	6,777		6,777	129	6,906
BLDG INSPECTION	400	0.3116	1,063		1,063	20	1,083
PLANNING	900	0.7012	2,392		2,392	45	2,437
RECORDER	600	0.4675	1,595		1,595	30	1,625
PUBLIC GUARDIAN	1,100	0.8570	2,923		2,923	55	2,978
ANIMAL CONTROL	400	0.3116	1,063		1,063	20	1,083
ANIMAL SHELTER	700	0.5454	1,860		1,860	35	1,895
HEALTH DEPT	100	0.0779	266		266	5	271
HEALTH-ADMIN	1,200	0.9349	3,189		3,189	61	3,250
COMM. DISEASE	800	0.6233	2,126		2,126	40	2,166
EHS	1,300	1.0128	3,455		3,455	66	3,521
PUB HLTH NURSING	1,150	0.8960	3,056		3,056	58	3,114
HEALTH LAB	300	0.2337	797		797	15	812
MEDICAL RECORDS	200	0.1558	532		532	10	542
TOBACCO GRANT	200	0.1558	532		532	10	542
WIC	2,600	2.0257	6,910		6,910	131	7,041
TB PROGRAM	100	0.0779	266		266	5	271
FAMILY PLANNING	1,560	1.2154	4,146		4,146	79	4,225
EMERGENCY PREP	200	0.1558	532		532	10	542
AIDS PROGRAM	300	0.2337	797		797	15	812
CHILD HEALTH	595	0.4636	1,581		1,581	30	1,611
CRIPPLED CHILD	680	0.5298	1,807		1,807	34	1,841
HEALTH GRANTS	700	0.5454	1,860		1,860	35	1,895
MARGOLIN GRANT	360	0.2805	957		957	18	975

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For Department INSURANCE

Activity - GEN LIAB EXPO

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MENTAL HLTH-CNTY	100	0.0779	266		266	5	271
SUBSTANCE ABUSE	200	0.1558	532		532	10	542
BHA-MH ACT	1,800	1.4024	4,784		4,784	91	4,875
FIRST 5	1,300	1.0128	3,455		3,455	66	3,521
BHA	600	0.4675	1,595		1,595	30	1,625
WELFARE	27,500	21.4251	73,080		73,080	1,392	74,472
JOB TRAINING	2,900	2.2594	7,707		7,707	146	7,853
LIBRARY	1,738	1.3541	4,619		4,619	88	4,707
AG EXTENSION	200	0.1558	532		532	10	542
ROADS	2,100	1.6361	5,581		5,581	106	5,687
PARKS	900	0.7012	2,392		2,392	45	2,437
FLEET MANAGEMENT	700	0.5454	1,860		1,860	35	1,895
BLDG MAINTENANCE	2,800	2.1815	7,441		7,441	141	7,582
SURVEYOR	350	0.2727	930		930	18	948
PW-ADMIN	350	0.2727	930		930	18	948
SubTotal	128,353	100.0000	341,112		341,112	6,446	347,558
TOTAL	128,353	100.0000	341,112		341,112	6,446	347,558

Allocation Basis: NUMBER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS

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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

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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	9,993		9,993	189	10,182
SubTotal	100	100.0000	9,993		9,993	189	10,182
TOTAL	100	100.0000	9,993		9,993	189	10,182

Allocation Basis: DIRECT ALLOCATION TO FIRE DEPARTMENT

Allocation Source: APPROPRIATIONS LEDGER

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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	5,332	23	891	0	3,089	1,329	0
PERSONNEL	2,064	29	410	0	0	1,625	0
FINANCE	5,573	83	751	0	0	4,739	0
COMMUNICATIONS	5,421	79	738	0	0	4,604	0
COUNTY COUNSEL	2,891	43	411	0	0	2,437	0
BOARD OF SUP.	2,836	33	908	0	0	1,895	0
ASSESSOR	8,066	120	1,027	0	0	6,919	0
ELECTIONS	2,358	29	704	0	0	1,625	0
INFO. TECHNOLOGY	9,467	131	1,713	0	41	7,582	0
PURCHASING	441	5	165	0	0	271	0
MICROFILM/STORAGE	2,097	18	996	0	0	1,083	0
CENTRAL SERVICES	1,643	18	542	0	0	1,083	0
IT ADMIN.	826	14	0	0	0	812	0
LAW LIBRARY	507	4	286	0	0	217	0
GEN. FUND COURT	11,051	0	11,051	0	0	0	0
DA PROSECUTION	15,467	184	2,401	0	2,253	10,629	0
CHILD SUPPORT	19,372	268	3,669	0	0	15,435	0
DA CHILD ABDUCT.	551	9	0	0	0	542	0
CHILD ADVOCACY	1,218	17	226	0	0	975	0
DA PRISONS	2,204	38	0	0	0	2,166	0
DA ST RAPE GRANT	414	7	0	0	0	407	0
DA MISC GRANTS	826	14	0	0	0	812	0
GRAND JURY	281	0	281	0	0	0	0
SHERIFF ADMIN	7,806	99	2,020	0	0	5,687	0
SHERIFF-NTF	1,654	29	0	0	0	1,625	0
SHERIFF-OPS.	67,775	264	0	0	52,346	15,165	0
RURAL CRIME	826	14	0	0	0	812	0
SHERIFF OPS-AB443	1,377	23	0	0	0	1,354	0
COURT SECURITY	2,962	51	0	0	0	2,911	0
SHERIFF - JAIL	45,482	476	17,588	0	0	27,418	0
JAIL KITCHEN	3,174	47	419	0	0	2,708	0
JUVENILE CENTER	19,980	221	7,031	0	0	12,728	0
PROBATION-AB109	3,582	61	0	0	0	3,521	0
PROBATION-SB678	826	14	0	0	0	812	0

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Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
PROB-YOBG	826	14	0	0	0	812	0
PROB-PROP 36	276	5	0	0	0	271	0
PROBATION	17,906	246	3,054	0	443	14,163	0
VICTIM WITNESS	809	10	203	0	0	596	0
PROB. MISC GRANTS	1,766	29	112	0	0	1,625	0
FIRE	35,393	327	3,955	0	2,109	18,820	0
AG COMMISSIONER	11,442	120	2,221	0	2,195	6,906	0
BLDG INSPECTION	1,260	18	159	0	0	1,083	0
PLANNING	78,826	43	479	0	75,867	2,437	0
LAFCO	24	0	24	0	0	0	0
RECORDER	1,809	29	155	0	0	1,625	0
PUBLIC GUARDIAN	4,583	52	540	0	1,013	2,978	0
ANIMAL CONTROL	1,101	18	0	0	0	1,083	0
ANIMAL SHELTER	2,799	33	871	0	0	1,895	0
HEALTH DEPT	86,533	5	0	0	86,257	271	0
HEALTH-ADMIN	20,532	56	2,872	14,354	0	3,250	0
COMM. DISEASE	2,204	38	0	0	0	2,166	0
EHS	4,145	61	563	0	0	3,521	0
PUB HLTH NURSING	3,168	54	0	0	0	3,114	0
HEALTH LAB	826	14	0	0	0	812	0
MEDICAL RECORDS	551	9	0	0	0	542	0
TOBACCO GRANT	551	9	0	0	0	542	0
WIC	7,163	122	0	0	0	7,041	0
TB PROGRAM	276	5	0	0	0	271	0
FAMILY PLANNING	4,298	73	0	0	0	4,225	0
EMERGENCY PREP	551	9	0	0	0	542	0
AIDS PROGRAM	826	14	0	0	0	812	0
CHILD HEALTH	1,639	28	0	0	0	1,611	0
CRIPPLED CHILD	1,873	32	0	0	0	1,841	0
HEALTH GRANTS	1,928	33	0	0	0	1,895	0
MARGOLIN GRANT	992	17	0	0	0	975	0
MENTAL HLTH-CNTY	276	5	0	0	0	271	0
SUBSTANCE ABUSE	551	9	0	0	0	542	0
BHA-MH ACT	4,960	85	0	0	0	4,875	0

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For Department INSURANCE

Receiving Department	Total	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
FIRST 5	3,582	61	0	0	0	3,521	0
BHA	1,654	29	0	0	0	1,625	0
WELFARE	316,694	1,295	8,791	0	232,136	74,472	0
JOB TRAINING	8,273	137	0	0	283	7,853	0
LIBRARY	6,136	82	1,347	0	0	4,707	0
AG EXTENSION	1,957	9	1,406	0	0	542	0
ROADS	69,066	99	796	0	62,484	5,687	0
PARKS	4,662	43	2,182	0	0	2,437	0
FLEET MANAGEMENT	1,948	33	20	0	0	1,895	0
BLDG MAINTENANCE	9,720	131	2,007	0	0	7,582	0
SURVEYOR	964	16	0	0	0	948	0
TRANSIT AGENCY	860	0	860	0	0	0	0
PW-ADMIN	1,658	16	694	0	0	948	0
OTHER	822	0	0	0	822	0	0
Direct Billed	0	0	0	0	0	0	0
Total	987,009	6,038	87,539	14,354	521,338	347,558	0

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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
PROBATION-AB109	0
PROBATION-SB678	0

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	AIRCRAFT
PROB-YOBG	0
PROB-PROP 36	0
PROBATION	0
VICTIM WITNESS	0
PROB. MISC GRANTS	0
FIRE	10,182
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

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	AIRCRAFT
FIRST 5	0
BHA	0
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	10,182

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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 2013-2014
Fiscal Year 2011-2012
Schedule .2 - Costs To Be Allocated
For Department PERSONNEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,010,161			1,010,161
BUILDING USE	3,886		3,886	
EQUIPMENT USE	521		521	
ADMINISTRATION	17,386	630	18,016	
INSURANCE	2,025	39	2,064	
PERSONNEL		4,458	4,458	
FINANCE		8,565	8,565	
COUNTY COUNSEL		23,164	23,164	
Total Allocated Additions:	23,818	36,856	60,674	60,674
CHARGES FOR SERVICES	(80,389)			
Total Departmental Cost Adjustments:	(80,389)			(80,389)
Total To Be Allocated:	953,590	36,856		990,446

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
Schedule .3 - Costs Allocated By Activity
For Department PERSONNEL

	Total	General & Admin	PERSONNEL	TUITION REIMB
Wages & Benefits				
SALARIES & WAGES	423,505	117,891	305,614	0
FRINGE BENEFITS	172,366	47,987	124,379	0
Other Expense & Cost				
SERVICES & SUPPLIES	414,290	0	414,290	0
FIXED ASSETS	0	0	0	0
Departmental Totals				
Total Expenditures	1,010,161	165,878	844,283	0
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
CHARGES FOR SERVICES	(80,389)	(80,389)	0	0
Functional Cost	929,772	85,489	844,283	0
Allocation Step 1				
Inbound- All Others	23,818	23,818	0	0
Reallocate Admin Costs		(109,307)	109,307	0
1st Allocation	953,590	0	953,590	0
Allocation Step 2				
Inbound- All Others	36,856	36,856	0	0
Reallocate Admin Costs		(36,856)	36,856	0
2nd Allocation	36,856	0	36,856	0
Total For 05 PERSONNEL				
Total Allocated	990,446	0	990,446	0

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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	0.3896	3,715		3,715		3,715
PERSONNEL	600	0.4675	4,458		4,458		4,458
FINANCE	1,750	1.3634	13,002		13,002	507	13,509
COMMUNICATIONS	1,700	1.3245	12,630		12,630	492	13,122
COUNTY COUNSEL	900	0.7012	6,686		6,686	261	6,947
BOARD OF SUP.	700	0.5454	5,201		5,201	203	5,404
ASSESSOR	2,555	1.9906	18,982		18,982	740	19,722
ELECTIONS	600	0.4675	4,458		4,458	174	4,632
INFO. TECHNOLOGY	2,800	2.1815	20,802		20,802	811	21,613
PURCHASING	100	0.0779	743		743	29	772
MICROFILM/STORAGE	400	0.3116	2,972		2,972	116	3,088
CENTRAL SERVICES	400	0.3116	2,972		2,972	116	3,088
IT ADMIN.	300	0.2337	2,229		2,229	87	2,316
LAW LIBRARY	80	0.0623	594		594	23	617
DA PROSECUTION	3,925	3.0580	29,161		29,161	1,137	30,298
CHILD SUPPORT	5,700	4.4409	42,348		42,348	1,651	43,999
DA CHILD ABDUCT.	200	0.1558	1,486		1,486	58	1,544
CHILD ADVOCACY	360	0.2805	2,675		2,675	104	2,779
DA PRISONS	800	0.6233	5,944		5,944	232	6,176
DA ST RAPE GRANT	150	0.1169	1,114		1,114	43	1,157
DA MISC GRANTS	300	0.2337	2,229		2,229	87	2,316
SHERIFF ADMIN	2,100	1.6361	15,602		15,602	608	16,210
SHERIFF-NTF	600	0.4675	4,458		4,458	174	4,632
SHERIFF-OPS.	5,600	4.3630	41,605		41,605	1,622	43,227
RURAL CRIME	300	0.2337	2,229		2,229	87	2,316
SHERIFF OPS-AB443	500	0.3896	3,715		3,715	145	3,860
COURT SECURITY	1,075	0.8375	7,987		7,987	311	8,298
SHERIFF - JAIL	10,125	7.8884	75,223		75,223	2,932	78,155
JAIL KITCHEN	1,000	0.7791	7,429		7,429	290	7,719
JUVENILE CENTER	4,700	3.6618	34,918		34,918	1,361	36,279
PROBATION-AB109	1,300	1.0128	9,658		9,658	377	10,035

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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
PROBATION-SB678	300	0.2337	2,229		2,229	87	2,316
PROB-YOBG	300	0.2337	2,229		2,229	87	2,316
PROB-PROP 36	100	0.0779	743		743	29	772
PROBATION	5,230	4.0747	38,856		38,856	1,515	40,371
VICTIM WITNESS	220	0.1714	1,634		1,634	64	1,698
PROB. MISC GRANTS	600	0.4675	4,458		4,458	174	4,632
FIRE	6,950	5.4148	51,635		51,635	2,013	53,648
AG COMMISSIONER	2,550	1.9867	18,945		18,945	739	19,684
BLDG INSPECTION	400	0.3116	2,972		2,972	116	3,088
PLANNING	900	0.7012	6,686		6,686	261	6,947
RECORDER	600	0.4675	4,458		4,458	174	4,632
PUBLIC GUARDIAN	1,100	0.8570	8,172		8,172	319	8,491
ANIMAL CONTROL	400	0.3116	2,972		2,972	116	3,088
ANIMAL SHELTER	700	0.5454	5,201		5,201	203	5,404
HEALTH DEPT	100	0.0779	743		743	29	772
HEALTH-ADMIN	1,200	0.9349	8,915		8,915	348	9,263
COMM. DISEASE	800	0.6233	5,944		5,944	232	6,176
EHS	1,300	1.0128	9,658		9,658	377	10,035
PUB HLTH NURSING	1,150	0.8960	8,544		8,544	333	8,877
HEALTH LAB	300	0.2337	2,229		2,229	87	2,316
MEDICAL RECORDS	200	0.1558	1,486		1,486	58	1,544
TOBACCO GRANT	200	0.1558	1,486		1,486	58	1,544
WIC	2,600	2.0257	19,317		19,317	753	20,070
TB PROGRAM	100	0.0779	743		743	29	772
FAMILY PLANNING	1,560	1.2154	11,590		11,590	452	12,042
EMERGENCY PREP	200	0.1558	1,486		1,486	58	1,544
AIDS PROGRAM	300	0.2337	2,229		2,229	87	2,316
CHILD HEALTH	595	0.4636	4,421		4,421	172	4,593
CRIPPLED CHILD	680	0.5298	5,052		5,052	197	5,249
HEALTH GRANTS	700	0.5454	5,201		5,201	203	5,404
MARGOLIN GRANT	360	0.2805	2,675		2,675	104	2,779

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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
MENTAL HLTH-CNTY	100	0.0779	743		743	29	772
SUBSTANCE ABUSE	200	0.1558	1,486		1,486	58	1,544
BHA-MH ACT	1,800	1.4024	13,373		13,373	521	13,894
FIRST 5	1,300	1.0128	9,658		9,658	377	10,035
BHA	600	0.4675	4,458		4,458	174	4,632
WELFARE	27,500	21.4251	204,304		204,304	7,959	212,263
JOB TRAINING	2,900	2.2594	21,545		21,545	840	22,385
LIBRARY	1,738	1.3541	12,912		12,912	503	13,415
AG EXTENSION	200	0.1558	1,486		1,486	58	1,544
ROADS	2,100	1.6361	15,602		15,602	608	16,210
PARKS	900	0.7012	6,686		6,686	261	6,947
FLEET MANAGEMENT	700	0.5454	5,201		5,201	203	5,404
BLDG MAINTENANCE	2,800	2.1815	20,802		20,802	811	21,613
SURVEYOR	350	0.2727	2,600		2,600	101	2,701
PW-ADMIN	350	0.2727	2,600		2,600	101	2,701
SubTotal	128,353	100.0000	953,590		953,590	36,856	990,446
TOTAL	128,353	100.0000	953,590		953,590	36,856	990,446

Allocation Basis: NUMBER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total	PERSONNEL
ADMINISTRATION	3,715	3,715
PERSONNEL	4,458	4,458
FINANCE	13,509	13,509
COMMUNICATIONS	13,122	13,122
COUNTY COUNSEL	6,947	6,947
BOARD OF SUP.	5,404	5,404
ASSESSOR	19,722	19,722
ELECTIONS	4,632	4,632
INFO. TECHNOLOGY	21,613	21,613
PURCHASING	772	772
MICROFILM/STORAGE	3,088	3,088
CENTRAL SERVICES	3,088	3,088
IT ADMIN.	2,316	2,316
LAW LIBRARY	617	617
DA PROSECUTION	30,298	30,298
CHILD SUPPORT	43,999	43,999
DA CHILD ABDUCT.	1,544	1,544
CHILD ADVOCACY	2,779	2,779
DA PRISONS	6,176	6,176
DA ST RAPE GRANT	1,157	1,157
DA MISC GRANTS	2,316	2,316
SHERIFF ADMIN	16,210	16,210
SHERIFF-NTF	4,632	4,632
SHERIFF-OPS.	43,227	43,227
RURAL CRIME	2,316	2,316
SHERIFF OPS-AB443	3,860	3,860
COURT SECURITY	8,298	8,298
SHERIFF - JAIL	78,155	78,155
JAIL KITCHEN	7,719	7,719
JUVENILE CENTER	36,279	36,279
PROBATION-AB109	10,035	10,035
PROBATION-SB678	2,316	2,316
PROB-YOBG	2,316	2,316
PROB-PROP 36	772	772

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total	PERSONNEL
PROBATION	40,371	40,371
VICTIM WITNESS	1,698	1,698
PROB. MISC GRANTS	4,632	4,632
FIRE	53,648	53,648
AG COMMISSIONER	19,684	19,684
BLDG INSPECTION	3,088	3,088
PLANNING	6,947	6,947
RECORDER	4,632	4,632
PUBLIC GUARDIAN	8,491	8,491
ANIMAL CONTROL	3,088	3,088
ANIMAL SHELTER	5,404	5,404
HEALTH DEPT	772	772
HEALTH-ADMIN	9,263	9,263
COMM. DISEASE	6,176	6,176
EHS	10,035	10,035
PUB HLTH NURSING	8,877	8,877
HEALTH LAB	2,316	2,316
MEDICAL RECORDS	1,544	1,544
TOBACCO GRANT	1,544	1,544
WIC	20,070	20,070
TB PROGRAM	772	772
FAMILY PLANNING	12,042	12,042
EMERGENCY PREP	1,544	1,544
AIDS PROGRAM	2,316	2,316
CHILD HEALTH	4,593	4,593
CRIPPLED CHILD	5,249	5,249
HEALTH GRANTS	5,404	5,404
MARGOLIN GRANT	2,779	2,779
MENTAL HLTH-CNTY	772	772
SUBSTANCE ABUSE	1,544	1,544
BHA-MH ACT	13,894	13,894
FIRST 5	10,035	10,035
BHA	4,632	4,632
WELFARE	212,263	212,263

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total	PERSONNEL
JOB TRAINING	22,385	22,385
LIBRARY	13,415	13,415
AG EXTENSION	1,544	1,544
ROADS	16,210	16,210
PARKS	6,947	6,947
FLEET MANAGEMENT	5,404	5,404
BLDG MAINTENANCE	21,613	21,613
SURVEYOR	2,701	2,701
PW-ADMIN	2,701	2,701
Direct Billed	0	0
Total	990,446	990,446

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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 racehourse 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 $1,980. Costs applied totaling $1,980 and revenues of $859,916 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 2013-2014
Fiscal Year 2011-2012
Schedule .2 - Costs To Be Allocated
For Department FINANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,226,401			2,226,401
FIXED ASSETS	(2,425)			
Total Deductions:	(2,425)			(2,425)
BUILDING USE	7,127		7,127	
EQUIPMENT USE	21,258		21,258	
ADMINISTRATION	6,769	246	7,015	
INSURANCE	5,469	104	5,573	
PERSONNEL	13,002	507	13,509	
FINANCE		24,006	24,006	
COUNTY COUNSEL		7,136	7,136	
Total Allocated Additions:	53,625	31,999	85,624	85,624
Total To Be Allocated:	2,277,601	31,999		2,309,600

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
Schedule .3 - Costs Allocated By Activity
For Department FINANCE

	Total	General & Admin	CLAIMS	PAYROLL	COST PLAN
Wages & Benefits					
SALARIES & WAGES	979,772	120,215	49,550	82,089	5,796
FRINGE BENEFITS	364,392	44,711	18,438	30,536	2,150
Other Expense & Cost					
DATA PROCESSING	516,441	0	0	157,646	0
SERVICES & SUPPLIES	251,032	30,802	12,702	21,036	1,481
*FIXED ASSETS	2,425	2,425	0	0	0
AUDITING AND ACCTG	112,339	0	0	0	0
Departmental Totals					
Total Expenditures	2,226,401	198,153	80,690	291,307	9,427
Deductions					
Total Deductions	(2,425)	(2,425)	0	0	0
Functional Cost	2,223,976	195,728	80,690	291,307	9,427
Allocation Step 1					
Inbound- All Others	53,625	53,625	0	0	0
Reallocate Admin Costs		(249,353)	9,920	35,813	1,159
Unallocated Costs	(1,113,175)	0	0	0	0
1st Allocation	1,164,426	0	90,610	327,120	10,586
Allocation Step 2					
Inbound- All Others	31,999	31,999	0	0	0
Reallocate Admin Costs		(31,999)	1,273	4,596	149
Unallocated Costs	(15,640)	0	0	0	0
2nd Allocation	16,359	0	1,273	4,596	149
Total For 06 FINANCE					
Total Allocated	1,180,785	0	91,883	331,716	10,735

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
Schedule .3 - Costs Allocated By Activity
For Department FINANCE

	GENERAL ACCTG	TREAS WARRANTS	AUDIT	UNALLOWED
Wages & Benefits				
SALARIES & WAGES	171,637	13,596	0	536,889
FRINGE BENEFITS	63,841	5,065	0	199,651
Other Expense & Cost				
DATA PROCESSING	241,572	0	0	117,223
SERVICES & SUPPLIES	43,981	3,489	0	137,541
*FIXED ASSETS	0	0	0	0
AUDITING AND ACCTG	0	0	112,339	0
Departmental Totals				
Total Expenditures	521,031	22,150	112,339	991,304
Deductions				
Total Deductions	0	0	0	0
Functional Cost	521,031	22,150	112,339	991,304
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	64,056	2,723	13,811	121,871
Unallocated Costs	0	0	0	(1,113,175)
1st Allocation	585,087	24,873	126,150	0
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	8,220	349	1,772	15,640
Unallocated Costs	0	0	0	(15,640)
2nd Allocation	8,220	349	1,772	0
Total For 06 FINANCE				
Total Allocated	593,307	25,222	127,922	0

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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	138	0.5612	509		509		509
INSURANCE	7	0.0285	26		26		26
PERSONNEL	410	1.6673	1,511		1,511		1,511
FINANCE	231	0.9394	851		851		851
COMMUNICATIONS	177	0.7198	652		652	9	661
COUNTY COUNSEL	133	0.5409	490		490	7	497
BOARD OF SUP.	106	0.4311	391		391	6	397
ASSESSOR	104	0.4229	383		383	6	389
ELECTIONS	111	0.4514	409		409	6	415
EMP. BENEFITS	26	0.1057	96		96	1	97
INFO. TECHNOLOGY	442	1.7975	1,629		1,629	24	1,653
ITD PC REPLACEMENT	25	0.1017	92		92	1	93
PURCHASING	47	0.1911	173		173	3	176
MICROFILM/STORAGE	110	0.4473	405		405	6	411
CENTRAL SERVICES	192	0.7808	707		707	10	717
TELECOMMUNICATION	87	0.3538	321		321	5	326
IT ADMIN.	7	0.0285	26		26		26
UNEMP. INS.	8	0.0325	29		29		29
WORKERS COMP	50	0.2033	184		184	3	187
LIAB. INSURANCE	53	0.2155	195		195	3	198
LAW LIBRARY	118	0.4799	435		435	6	441
GEN. FUND COURT	776	3.1558	2,859		2,859	41	2,900
DA PROSECUTION	466	1.8951	1,717		1,717	25	1,742
CHILD SUPPORT	621	2.5254	2,288		2,288	33	2,321
DA CHILD ABDUCT.	24	0.0976	88		88	1	89
CHILD ADVOCACY	142	0.5775	523		523	8	531
DA PRISONS	47	0.1911	173		173	3	176
DA ST RAPE GRANT	35	0.1423	129		129	2	131
DA MISC GRANTS	67	0.2725	247		247	4	251
GRAND JURY	300	1.2200	1,105		1,105	16	1,121
SHERIFF ADMIN	743	3.0216	2,738		2,738	40	2,778

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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
SHERIFF-NTF	241	0.9801	888		888	13	901
SHERIFF-AB109	12	0.0488	44		44	1	45
SHERIFF-OPS.	696	2.8304	2,565		2,565	37	2,602
RURAL CRIME	64	0.2603	236		236	3	239
SHERIFF OPS-AB443	28	0.1139	103		103	1	104
COURT SECURITY	17	0.0691	63		63	1	64
SHERIFF - JAIL	671	2.7288	2,473		2,473	36	2,509
JAIL KITCHEN	391	1.5901	1,441		1,441	21	1,462
JUVENILE CENTER	144	0.5856	531		531	8	539
PROBATION-AB109	105	0.4270	387		387	6	393
PROBATION-SB678	31	0.1261	114		114	2	116
PROB-YOBG	53	0.2155	195		195	3	198
PROB-PROP 36	1	0.0041	4		4		4
PROBATION	578	2.3505	2,130		2,130	31	2,161
VICTIM WITNESS	100	0.4067	368		368	5	373
PROB. MISC GRANTS	76	0.3091	280		280	4	284
FIRE	1,152	4.6848	4,245		4,245	62	4,307
AG COMMISSIONER	265	1.0777	976		976	14	990
BLDG INSPECTION	92	0.3741	339		339	5	344
PLANNING	218	0.8865	803		803	12	815
LAFCO	43	0.1749	158		158	2	160
KCAG	316	1.2851	1,164		1,164	17	1,181
RECORDER	42	0.1708	155		155	2	157
PUBLIC GUARDIAN	125	0.5083	461		461	7	468
ANIMAL CONTROL	19	0.0773	70		70	1	71
ANIMAL SHELTER	353	1.4355	1,301		1,301	19	1,320
HEALTH DEPT	123	0.5002	453		453	7	460
HEALTH-ADMIN	440	1.7893	1,621		1,621	24	1,645
COMM. DISEASE	46	0.1871	170		170	2	172
EHS	107	0.4351	394		394	6	400
PUB HLTH NURSING	85	0.3457	313		313	5	318

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Activity - CLAIMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH LAB	89	0.3619	328		328	5	333
MEDICAL RECORDS	27	0.1098	99		99	1	100
TOBACCO GRANT	43	0.1749	158		158	2	160
WIC	164	0.6669	604		604	9	613
TB PROGRAM	87	0.3538	321		321	5	326
FAMILY PLANNING	111	0.4514	409		409	6	415
EMERGENCY PREP	128	0.5205	472		472	7	479
AIDS PROGRAM	140	0.5693	516		516	7	523
CHILD HEALTH	46	0.1871	170		170	2	172
CRIPPLED CHILD	72	0.2928	265		265	4	269
HEALTH GRANTS	56	0.2277	206		206	3	209
MARGOLIN GRANT	65	0.2643	240		240	3	243
MEDICAL ASSISTANCE	116	0.4717	427		427	6	433
MENTAL HEALTH	167	0.6791	615		615	9	624
MENTAL HLTH-CNTY	40	0.1627	147		147	2	149
SUBSTANCE ABUSE	147	0.5978	542		542	8	550
BHA-MH ACT	580	2.3587	2,137		2,137	31	2,168
FIRST 5	641	2.6068	2,362		2,362	34	2,396
BHA	191	0.7767	704		704	10	714
WELFARE	1,267	5.1525	4,669		4,669	68	4,737
IHSS	292	1.1875	1,076		1,076	16	1,092
CHILD ABUSE	93	0.3782	343		343	5	348
JOB TRAINING	1,572	6.3931	5,798		5,798	80	5,878
LIBRARY	750	3.0500	2,764		2,764	40	2,804
AG EXTENSION	47	0.1911	173		173	3	176
ROADS	706	2.8711	2,601		2,601	38	2,639
PARKS	389	1.5819	1,433		1,433	21	1,454
FLEET MANAGEMENT	837	3.4038	3,084		3,084	45	3,129
BLDG MAINTENANCE	630	2.5620	2,321		2,321	34	2,355
SURVEYOR	10	0.0407	37		37	1	38
KCAPTA AITS	22	0.0895	81		81	1	82

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Activity - CLAIMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
TRANSIT AGENCY	427	1.7365	1,573		1,573	23	1,596
KCAPTA VAN POOL	27	0.1098	99		99	1	100
GREENFIELD AITS	10	0.0407	37		37	1	38
VENTURA AITS	11	0.0447	41		41	1	42
SACRAMENTO AITS	6	0.0244	22		22		22
CAL VANS ADMIN	500	2.0333	1,842		1,842	27	1,869
VANPOOL	357	1.4518	1,315		1,315	19	1,334
AITS	299	1.2159	1,102		1,102	16	1,118
PW-ADMIN	56	0.2277	206		206	3	209
KCWMA	935	3.8024	3,445		3,445	50	3,495
SubTotal	24,590	100.0000	90,610		90,610	1,273	91,883
TOTAL	24,590	100.0000	90,610		90,610	1,273	91,883

Allocation Basis: NUMBER OF CLAIMS PROCESSED

Allocation Source: DATA PROCESSING

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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
ADMINISTRATION	500	0.3772	1,234		1,234		1,234
PERSONNEL	600	0.4526	1,481		1,481		1,481
FINANCE	1,750	1.3202	4,319		4,319		4,319
COMMUNICATIONS	1,700	1.2825	4,195		4,195	60	4,255
COUNTY COUNSEL	900	0.6790	2,221		2,221	32	2,253
BOARD OF SUP.	700	0.5281	1,727		1,727	25	1,752
ASSESSOR	2,555	1.9275	6,305		6,305	91	6,396
ELECTIONS	600	0.4526	1,481		1,481	21	1,502
INFO. TECHNOLOGY	2,800	2.1124	6,910		6,910	99	7,009
PURCHASING	100	0.0754	247		247	4	251
MICROFILM/STORAGE	400	0.3018	987		987	14	1,001
CENTRAL SERVICES	400	0.3018	987		987	14	1,001
IT ADMIN.	300	0.2263	740		740	11	751
LAW LIBRARY	80	0.0604	197		197	3	200
DA PROSECUTION	3,925	2.9611	9,686		9,686	139	9,825
CHILD SUPPORT	5,700	4.3002	14,067		14,067	202	14,269
DA CHILD ABDUCT.	200	0.1509	494		494	7	501
CHILD ADVOCACY	360	0.2716	888		888	13	901
DA PRISONS	800	0.6035	1,974		1,974	28	2,002
DA ST RAPE GRANT	150	0.1132	370		370	5	375
DA MISC GRANTS	300	0.2263	740		740	11	751
SHERIFF ADMIN	2,100	1.5843	5,182		5,182	74	5,256
SHERIFF-NTF	600	0.4526	1,481		1,481	21	1,502
SHERIFF-OPS.	5,600	4.2247	13,820		13,820	198	14,018
RURAL CRIME	300	0.2263	740		740	11	751
SHERIFF OPS-AB443	500	0.3772	1,234		1,234	18	1,252
COURT SECURITY	1,075	0.8110	2,653		2,653	38	2,691
SHERIFF - JAIL	10,125	7.6385	24,987		24,987	359	25,346
JAIL KITCHEN	1,000	0.7544	2,468		2,468	35	2,503
JUVENILE CENTER	4,700	3.5458	11,599		11,599	167	11,766
PROBATION-AB109	1,300	0.9807	3,208		3,208	46	3,254

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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
PROBATION-SB678	300	0.2263	740		740	11	751
PROB-YOBG	300	0.2263	740		740	11	751
PROB-PROP 36	100	0.0754	247		247	4	251
PROBATION	5,230	3.9456	12,907		12,907	185	13,092
VICTIM WITNESS	220	0.1660	543		543	8	551
PROB. MISC GRANTS	600	0.4526	1,481		1,481	21	1,502
FIRE	6,950	5.2432	17,152		17,152	246	17,398
AG COMMISSIONER	2,550	1.9238	6,293		6,293	90	6,383
BLDG INSPECTION	400	0.3018	987		987	14	1,001
PLANNING	900	0.6790	2,221		2,221	32	2,253
RECORDER	600	0.4526	1,481		1,481	21	1,502
PUBLIC GUARDIAN	1,100	0.8299	2,715		2,715	39	2,754
ANIMAL CONTROL	400	0.3018	987		987	14	1,001
ANIMAL SHELTER	700	0.5281	1,727		1,727	25	1,752
HEALTH DEPT	100	0.0754	247		247	4	251
HEALTH-ADMIN	1,200	0.9053	2,961		2,961	43	3,004
COMM. DISEASE	800	0.6035	1,974		1,974	28	2,002
EHS	1,300	0.9807	3,208		3,208	46	3,254
PUB HLTH NURSING	1,150	0.8676	2,838		2,838	41	2,879
HEALTH LAB	300	0.2263	740		740	11	751
MEDICAL RECORDS	200	0.1509	494		494	7	501
TOBACCO GRANT	200	0.1509	494		494	7	501
WIC	2,600	1.9615	6,416		6,416	92	6,508
TB PROGRAM	100	0.0754	247		247	4	251
FAMILY PLANNING	1,560	1.1769	3,850		3,850	55	3,905
EMERGENCY PREP	200	0.1509	494		494	7	501
AIDS PROGRAM	300	0.2263	740		740	11	751
CHILD HEALTH	595	0.4489	1,468		1,468	21	1,489
CRIPPLED CHILD	680	0.5130	1,678		1,678	24	1,702
HEALTH GRANTS	700	0.5281	1,727		1,727	25	1,752
MARGOLIN GRANT	360	0.2716	888		888	13	901

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Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MENTAL HLTH-CNTY	100	0.0754	247		247	4	251
SUBSTANCE ABUSE	200	0.1509	494		494	7	501
BHA-MH ACT	1,800	1.3579	4,442		4,442	64	4,506
FIRST 5	1,300	0.9807	3,208		3,208	46	3,254
BHA	600	0.4526	1,481		1,481	21	1,502
WELFARE	27,500	20.7466	67,868		67,868	973	68,841
JOB TRAINING	2,900	2.1878	7,157		7,157	103	7,260
LIBRARY	1,738	1.3112	4,289		4,289	62	4,351
AG EXTENSION	200	0.1509	494		494	7	501
ROADS	2,100	1.5843	5,182		5,182	74	5,256
PARKS	900	0.6790	2,221		2,221	32	2,253
FLEET MANAGEMENT	700	0.5281	1,727		1,727	25	1,752
BLDG MAINTENANCE	2,800	2.1124	6,910		6,910	99	7,009
SURVEYOR	350	0.2640	864		864	12	876
PW-ADMIN	350	0.2640	864		864	12	876
KCWMA	4,200	3.1685	10,365		10,365	149	10,514
SubTotal	132,553	100.0000	327,120		327,120	4,596	331,716
TOTAL	132,553	100.0000	327,120		327,120	4,596	331,716

Allocation Basis: NUMBER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS

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Schedule .4 - Detail Activity Allocations
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Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	627	0.4389	46		46		46
INSURANCE	899	0.6294	67		67		67
PERSONNEL	981	0.6868	73		73		73
FINANCE	2,222	1.5556	165		165		165
COMMUNICATIONS	1,266	0.8863	94		94	1	95
COUNTY COUNSEL	861	0.6028	64		64	1	65
BOARD OF SUP.	692	0.4844	51		51	1	52
ASSESSOR	2,016	1.4113	149		149	2	151
ELECTIONS	680	0.4760	50		50	1	51
INFO. TECHNOLOGY	4,427	3.0992	328		328	5	333
ITD PC REPLACEMENT	11	0.0077	1		1		1
PURCHASING	97	0.0679	7		7		7
MICROFILM/STORAGE	315	0.2205	23		23		23
CENTRAL SERVICES	673	0.4711	50		50	1	51
TELECOMMUNICATION	471	0.3297	35		35	1	36
UNEMP. INS.	1	0.0007					
LIAB. INSURANCE	1,179	0.8254	87		87	1	88
LAW LIBRARY	107	0.0749	8		8		8
GEN. FUND COURT	3,324	2.3270	246		246	4	250
COURT REPORTER	21	0.0147	2		2		2
DA PROSECUTION	3,977	2.7842	295		295	4	299
CHILD SUPPORT	3,871	2.7100	287		287	4	291
DA CHILD ABDUCT.	165	0.1155	12		12		12
CHILD ADVOCACY	397	0.2779	29		29		29
DA PRISONS	755	0.5286	56		56	1	57
DA ST RAPE GRANT	168	0.1176	12		12		12
DA MISC GRANTS	366	0.2562	27		27		27
GRAND JURY	106	0.0742	8		8		8
SHERIFF ADMIN	937	0.6560	69		69	1	70
SHERIFF-NTF	630	0.4410	47		47	1	48
SHERIFF-AB109	1,111	0.7778	82		82	1	83

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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.	6,541	4.5792	485		485	7	492
RURAL CRIME	287	0.2009	21		21		21
SHERIFF OPS-AB443	504	0.3528	37		37	1	38
COURT SECURITY	850	0.5951	63		63	1	64
SHERIFF - JAIL	10,018	7.0133	742		742	11	753
JAIL KITCHEN	10	0.0070	1		1		1
JUVENILE CENTER	4,969	3.4786	368		368	5	373
PROBATION-AB109	330	0.2310	24		24		24
PROBATION-SB678	79	0.0553	6		6		6
PROB-YOBG	281	0.1967	21		21		21
PROB-PROP 36	76	0.0532	6		6		6
PROBATION	4,733	3.3134	351		351	5	356
VICTIM WITNESS	180	0.1260	13		13		13
PROB. MISC GRANTS	418	0.2926	31		31		31
FIRE	9,035	6.3251	670		670	10	680
AG COMMISSIONER	2,180	1.5262	162		162	2	164
BLDG INSPECTION	454	0.3178	34		34		34
PLANNING	1,022	0.7155	76		76	1	77
LAFCO	40	0.0280	3		3		3
RECORDER	454	0.3178	34		34		34
PUBLIC GUARDIAN	427	0.2989	32		32		32
ANIMAL CONTROL	320	0.2240	24		24		24
ANIMAL SHELTER	509	0.3563	38		38	1	39
HEALTH DEPT	294	0.2058	22		22		22
HEALTH-ADMIN	531	0.3717	39		39	1	40
COMM. DISEASE	465	0.3255	34		34	1	35
EHS	1,121	0.7848	83		83	1	84
PUB HLTH NURSING	929	0.6504	69		69	1	70
HEALTH LAB	429	0.3003	32		32		32
TOBACCO GRANT	179	0.1253	13		13		13
WIC	1,664	1.1649	123		123	2	125

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Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
TB PROGRAM	186	0.1302	14		14		14
FAMILY PLANNING	1,323	0.9262	98		98	1	99
EMERGENCY PREP	821	0.5748	61		61	1	62
AIDS PROGRAM	240	0.1680	18		18		18
CHILD HEALTH	561	0.3927	42		42	1	43
CRIPPLED CHILD	869	0.6084	64		64	1	65
HEALTH GRANTS	560	0.3920	42		42	1	43
MARGOLIN GRANT	291	0.2037	22		22		22
MENTAL HEALTH	6,532	4.5729	484		484	7	491
MENTAL HLTH-CNTY	965	0.6756	72		72	1	73
SUBSTANCE ABUSE	1,092	0.7645	81		81	1	82
BHA-MH ACT	4,822	3.3757	357		357	5	362
FIRST 5	2,398	1.6788	178		178	3	181
WELFARE	22,032	15.4243	1,632		1,632	29	1,661
CHILD ABUSE	198	0.1386	15		15		15
LIBRARY	1,684	1.1789	125		125	2	127
AG EXTENSION	149	0.1043	11		11		11
ROADS	6,530	4.5715	484		484	7	491
PARKS	1,043	0.7302	77		77	1	78
FLEET MANAGEMENT	2,920	2.0442	216		216	3	219
BLDG MAINTENANCE	2,778	1.9448	206		206	3	209
SURVEYOR	85	0.0595	6		6		6
KCWMA	2,082	1.4575	154		154	2	156
SubTotal	142,843	100.0000	10,586		10,586	149	10,735
TOTAL	142,843	100.0000	10,586		10,586	149	10,735

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

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Activity - GENERAL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	627	0.4454	2,606		2,606		2,606
INSURANCE	899	0.6387	3,737		3,737		3,737
PERSONNEL	981	0.6969	4,078		4,078		4,078
FINANCE	2,222	1.5786	9,236		9,236		9,236
COMMUNICATIONS	1,266	0.8994	5,262		5,262	77	5,339
COUNTY COUNSEL	861	0.6117	3,579		3,579	52	3,631
BOARD OF SUP.	692	0.4916	2,876		2,876	42	2,918
ASSESSOR	2,016	1.4322	8,380		8,380	122	8,502
ELECTIONS	680	0.4831	2,826		2,826	41	2,867
INFO. TECHNOLOGY	4,427	3.1450	18,401		18,401	268	18,669
ITD PC REPLACEMENT	11	0.0078	46		46	1	47
PURCHASING	97	0.0689	403		403	6	409
MICROFILM/STORAGE	315	0.2238	1,309		1,309	19	1,328
CENTRAL SERVICES	673	0.4781	2,797		2,797	41	2,838
TELECOMMUNICATION	471	0.3346	1,958		1,958	28	1,986
UNEMP. INS.	1	0.0007	4		4		4
LIAB. INSURANCE	1,179	0.8376	4,901		4,901	71	4,972
LAW LIBRARY	107	0.0760	445		445	6	451
GEN. FUND COURT	3,324	2.3615	13,817		13,817	201	14,018
COURT REPORTER	21	0.0149	87		87	1	88
DA PROSECUTION	3,977	2.8254	16,531		16,531	240	16,771
CHILD SUPPORT	3,871	2.7501	16,090		16,090	234	16,324
DA CHILD ABDUCT.	165	0.1172	686		686	10	696
CHILD ADVOCACY	397	0.2820	1,650		1,650	24	1,674
DA PRISONS	755	0.5364	3,138		3,138	46	3,184
DA ST RAPE GRANT	168	0.1194	698		698	10	708
DA MISC GRANTS	366	0.2600	1,521		1,521	22	1,543
GRAND JURY	106	0.0753	441		441	6	447
SHERIFF ADMIN	937	0.6657	3,895		3,895	57	3,952
SHERIFF-NTF	630	0.4476	2,619		2,619	38	2,657
SHERIFF-AB109	1,111	0.7893	4,618		4,618	67	4,685

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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
SHERIFF-OPS.	6,541	4.6469	27,188		27,188	395	27,583
RURAL CRIME	287	0.2039	1,193		1,193	17	1,210
SHERIFF OPS-AB443	504	0.3581	2,095		2,095	30	2,125
COURT SECURITY	850	0.6039	3,533		3,533	51	3,584
SHERIFF - JAIL	10,018	7.1170	41,641		41,641	605	42,246
JAIL KITCHEN	10	0.0071	42		42	1	43
JUVENILE CENTER	4,969	3.5301	20,654		20,654	300	20,954
PROBATION-AB109	330	0.2344	1,372		1,372	20	1,392
PROBATION-SB678	79	0.0561	328		328	5	333
PROB-YOBG	281	0.1996	1,168		1,168	17	1,185
PROB-PROP 36	76	0.0540	316		316	5	321
PROBATION	4,733	3.3624	19,673		19,673	286	19,959
VICTIM WITNESS	180	0.1279	748		748	11	759
PROB. MISC GRANTS	418	0.2970	1,737		1,737	25	1,762
FIRE	9,035	6.4187	37,555		37,555	546	38,101
AG COMMISSIONER	2,180	1.5487	9,061		9,061	132	9,193
BLDG INSPECTION	454	0.3225	1,887		1,887	27	1,914
PLANNING	1,022	0.7261	4,248		4,248	62	4,310
LAFCO	40	0.0284	166		166	2	168
RECORDER	454	0.3225	1,887		1,887	27	1,914
PUBLIC GUARDIAN	427	0.3034	1,775		1,775	26	1,801
ANIMAL CONTROL	320	0.2273	1,330		1,330	19	1,349
ANIMAL SHELTER	509	0.3616	2,116		2,116	31	2,147
HEALTH DEPT	294	0.2089	1,222		1,222	18	1,240
HEALTH-ADMIN	531	0.3772	2,207		2,207	32	2,239
COMM. DISEASE	465	0.3303	1,933		1,933	28	1,961
EHS	1,121	0.7964	4,660		4,660	68	4,728
PUB HLTH NURSING	929	0.6600	3,861		3,861	56	3,917
HEALTH LAB	429	0.3048	1,783		1,783	26	1,809
TOBACCO GRANT	179	0.1272	744		744	11	755
WIC	1,664	1.1821	6,917		6,917	101	7,018

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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
TB PROGRAM	186	0.1321	773		773	11	784
FAMILY PLANNING	1,323	0.9399	5,499		5,499	80	5,579
EMERGENCY PREP	821	0.5833	3,413		3,413	50	3,463
AIDS PROGRAM	240	0.1705	998		998	15	1,013
CHILD HEALTH	561	0.3985	2,332		2,332	34	2,366
CRIPPLED CHILD	869	0.6174	3,612		3,612	53	3,665
HEALTH GRANTS	560	0.3978	2,328		2,328	34	2,362
MARGOLIN GRANT	291	0.2067	1,210		1,210	18	1,228
MENTAL HEALTH	6,532	4.6405	27,151		27,151	395	27,546
MENTAL HLTH-CNTY	965	0.6856	4,011		4,011	58	4,069
SUBSTANCE ABUSE	1,092	0.7758	4,539		4,539	66	4,605
BHA-MH ACT	4,822	3.4257	20,043		20,043	291	20,334
FIRST 5	2,398	1.7036	9,968		9,968	145	10,113
WELFARE	22,032	15.6517	91,578		91,578	1,330	92,908
CHILD ABUSE	198	0.1407	823		823	12	835
LIBRARY	1,684	1.1964	7,000		7,000	102	7,102
AG EXTENSION	149	0.1059	619		619	9	628
ROADS	6,530	4.6391	27,143		27,143	395	27,538
PARKS	1,043	0.7410	4,335		4,335	63	4,398
FLEET MANAGEMENT	2,920	2.0744	12,137		12,137	176	12,313
BLDG MAINTENANCE	2,778	1.9736	11,547		11,547	168	11,715
SURVEYOR	85	0.0604	353		353	5	358
SubTotal	140,761	100.0000	585,087		585,087	8,220	593,307
TOTAL	140,761	100.0000	585,087		585,087	8,220	593,307

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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	2,139	2.1850	543		543		543
FINANCE	29,297	29.9273	7,444		7,444		7,444
PROBATION	1,202	1.2279	305		305	6	311
WELFARE	15,000	15.3227	3,811	-1,980	1,831	79	1,910
OTHER	50,256	51.3371	12,770		12,770	264	13,034
SubTotal	97,894	100.0000	24,873	-1,980	22,893	349	23,242
Direct Billed				1,980	1,980		1,980
TOTAL	97,894	100.0000	24,873		24,873	349	25,222

Allocation Basis: NUMBER OF WARRANTS ISSUED

Allocation Source: WARRANT REGISTERS

23,242
< 543 >
< 7,444 >
15,255
For Lynette

County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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	627	0.4454	562		562		562
INSURANCE	899	0.6387	806		806		806
PERSONNEL	981	0.6969	879		879		879
FINANCE	2,222	1.5786	1,991		1,991		1,991
COMMUNICATIONS	1,266	0.8994	1,135		1,135	16	1,151
COUNTY COUNSEL	861	0.6117	772		772	11	783
BOARD OF SUP.	692	0.4916	620		620	9	629
ASSESSOR	2,016	1.4322	1,807		1,807	26	1,833
ELECTIONS	680	0.4831	609		609	9	618
INFO. TECHNOLOGY	4,427	3.1450	3,967		3,967	58	4,025
ITD PC REPLACEMENT	11	0.0078	10		10		10
PURCHASING	97	0.0689	87		87	1	88
MICROFILM/STORAGE	315	0.2238	282		282	4	286
CENTRAL SERVICES	673	0.4781	603		603	9	612
TELECOMMUNICATION	471	0.3346	422		422	6	428
UNEMP. INS.	1	0.0007	1		1		1
LIAB. INSURANCE	1,179	0.8376	1,057		1,057	15	1,072
LAW LIBRARY	107	0.0760	96		96	1	97
GEN. FUND COURT	3,324	2.3615	2,979		2,979	43	3,022
COURT REPORTER	21	0.0149	19		19		19
DA PROSECUTION	3,977	2.8254	3,564		3,564	52	3,616
CHILD SUPPORT	3,871	2.7501	3,469		3,469	50	3,519
DA CHILD ABDUCT.	165	0.1172	148		148	2	150
CHILD ADVOCACY	397	0.2820	356		356	5	361
DA PRISONS	755	0.5364	677		677	10	687
DA ST RAPE GRANT	168	0.1194	151	-1,850	-1,699	2	-1,697
DA MISC GRANTS	366	0.2600	328	-3,400	-3,072	5	-3,067
GRAND JURY	106	0.0753	95		95	1	96
SHERIFF ADMIN	937	0.6657	840		840	12	852
SHERIFF-NTF	630	0.4476	565		565	8	573
SHERIFF-AB109	1,111	0.7893	996		996	14	1,010

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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.	6,541	4.6469	5,862		5,862	85	5,947
RURAL CRIME	287	0.2039	257	-1,500	-1,243	4	-1,239
SHERIFF OPS-AB443	504	0.3581	452		452	7	459
COURT SECURITY	850	0.6039	762		762	11	773
SHERIFF - JAIL	10,018	7.1170	8,978		8,978	130	9,108
JAIL KITCHEN	10	0.0071	9		9		9
JUVENILE CENTER	4,969	3.5301	4,453		4,453	65	4,518
PROBATION-AB109	330	0.2344	296		296	4	300
PROBATION-SB678	79	0.0561	71		71	1	72
PROB-YOBG	281	0.1996	252		252	4	256
PROB-PROP 36	76	0.0540	68		68	1	69
PROBATION	4,733	3.3624	4,242		4,242	62	4,304
VICTIM WITNESS	180	0.1279	161	-1,844	-1,683	2	-1,681
PROB. MISC GRANTS	418	0.2970	375		375	5	380
FIRE	9,035	6.4187	8,097		8,097	118	8,215
AG COMMISSIONER	2,180	1.5487	1,954		1,954	28	1,982
BLDG INSPECTION	454	0.3225	407		407	6	413
PLANNING	1,022	0.7261	916		916	13	929
LAFCO	40	0.0284	36		36	1	37
RECORDER	454	0.3225	407		407	6	413
PUBLIC GUARDIAN	427	0.3034	383		383	6	389
ANIMAL CONTROL	320	0.2273	287		287	4	291
ANIMAL SHELTER	509	0.3616	456		456	7	463
HEALTH DEPT	294	0.2089	263		263	4	267
HEALTH-ADMIN	531	0.3772	476		476	7	483
COMM. DISEASE	465	0.3303	417		417	6	423
EHS	1,121	0.7964	1,005		1,005	15	1,020
PUB HLTH NURSING	929	0.6600	833		833	12	845
HEALTH LAB	429	0.3048	384		384	6	390
TOBACCO GRANT	179	0.1272	160		160	2	162
WIC	1,664	1.1821	1,491		1,491	22	1,513

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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
TB PROGRAM	186	0.1321	167		167	2	169
FAMILY PLANNING	1,323	0.9399	1,186		1,186	17	1,203
EMERGENCY PREP	821	0.5833	736		736	11	747
AIDS PROGRAM	240	0.1705	215		215	3	218
CHILD HEALTH	561	0.3985	503		503	7	510
CRIPPLED CHILD	869	0.6174	779		779	11	790
HEALTH GRANTS	560	0.3978	502		502	7	509
MARGOLIN GRANT	291	0.2067	261		261	4	265
MENTAL HEALTH	6,532	4.6405	5,854		5,854	85	5,939
MENTAL HLTH-CNTY	965	0.6856	865		865	13	878
SUBSTANCE ABUSE	1,092	0.7758	979		979	14	993
BHA-MH ACT	4,822	3.4257	4,321		4,321	63	4,384
FIRST 5	2,398	1.7036	2,149	-7,000	-4,851	31	-4,820
WELFARE	22,032	15.6517	19,740		19,740	290	20,030
CHILD ABUSE	198	0.1407	177		177	3	180
LIBRARY	1,684	1.1964	1,509		1,509	22	1,531
AG EXTENSION	149	0.1059	134		134	2	136
ROADS	6,530	4.6391	5,852		5,852	85	5,937
PARKS	1,043	0.7410	935		935	14	949
FLEET MANAGEMENT	2,920	2.0744	2,617		2,617	38	2,655
BLDG MAINTENANCE	2,778	1.9736	2,490		2,490	36	2,526
SURVEYOR	85	0.0604	76		76	1	77
OTHER	0			-25,800	-25,800		-25,800
SubTotal	140,761	100.0000	126,150	-41,394	84,756	1,772	86,528
Direct Billed				41,394	41,394		41,394
TOTAL	140,761	100.0000	126,150		126,150	1,772	127,922

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
ADMINISTRATION	4,957	509	1,234	46	2,606	0	562
INSURANCE	4,636	26	0	67	3,737	0	806
PERSONNEL	8,565	1,511	1,481	73	4,078	543	879
FINANCE	24,006	851	4,319	165	9,236	7,444	1,991
COMMUNICATIONS	11,501	661	4,255	95	5,339	0	1,151
COUNTY COUNSEL	7,229	497	2,253	65	3,631	0	783
BOARD OF SUP.	5,748	397	1,752	52	2,918	0	629
ASSESSOR	17,271	389	6,396	151	8,502	0	1,833
ELECTIONS	5,453	415	1,502	51	2,867	0	618
EMP. BENEFITS	97	97	0	0	0	0	0
INFO. TECHNOLOGY	31,689	1,653	7,009	333	18,669	0	4,025
ITD PC REPLACEMENT	151	93	0	1	47	0	10
PURCHASING	931	176	251	7	409	0	88
MICROFILM/STORAGE	3,049	411	1,001	23	1,328	0	286
CENTRAL SERVICES	5,219	717	1,001	51	2,838	0	612
TELECOMMUNICATION	2,776	326	0	36	1,986	0	428
IT ADMIN.	777	26	751	0	0	0	0
UNEMP. INS.	34	29	0	0	4	0	1
WORKERS COMP	187	187	0	0	0	0	0
LIAB. INSURANCE	6,330	198	0	88	4,972	0	1,072
LAW LIBRARY	1,197	441	200	8	451	0	97
GEN. FUND COURT	20,190	2,900	0	250	14,018	0	3,022
COURT REPORTER	109	0	0	2	88	0	19
DA PROSECUTION	32,253	1,742	9,825	299	16,771	0	3,616
CHILD SUPPORT	36,724	2,321	14,269	291	16,324	0	3,519
DA CHILD ABDUCT.	1,448	89	501	12	696	0	150
CHILD ADVOCACY	3,496	531	901	29	1,674	0	361
DA PRISONS	6,106	176	2,002	57	3,184	0	687
DA ST RAPE GRANT	(471)	131	375	12	708	0	(1,697)
DA MISC GRANTS	(495)	251	751	27	1,543	0	(3,067)
GRAND JURY	1,672	1,121	0	8	447	0	96
SHERIFF ADMIN	12,908	2,778	5,256	70	3,952	0	852
SHERIFF-NTF	5,681	901	1,502	48	2,657	0	573
SHERIFF-AB109	5,823	45	0	83	4,685	0	1,010

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
SHERIFF-OPS.	50,642	2,602	14,018	492	27,583	0	5,947
RURAL CRIME	982	239	751	21	1,210	0	(1,239)
SHERIFF OPS-AB443	3,978	104	1,252	38	2,125	0	459
COURT SECURITY	7,176	64	2,691	64	3,584	0	773
SHERIFF - JAIL	79,962	2,509	25,346	753	42,246	0	9,108
JAIL KITCHEN	4,018	1,462	2,503	1	43	0	9
JUVENILE CENTER	38,150	539	11,766	373	20,954	0	4,518
PROBATION-AB109	5,363	393	3,254	24	1,392	0	300
PROBATION-SB678	1,278	116	751	6	333	0	72
PROB-YOBG	2,411	198	751	21	1,185	0	256
PROB-PROP 36	651	4	251	6	321	0	69
PROBATION	40,183	2,161	13,092	356	19,959	311	4,304
VICTIM WITNESS	15	373	551	13	759	0	(1,681)
PROB. MISC GRANTS	3,959	284	1,502	31	1,762	0	380
FIRE	68,701	4,307	17,398	680	38,101	0	8,215
AG COMMISSIONER	18,712	990	6,383	164	9,193	0	1,982
BLDG INSPECTION	3,706	344	1,001	34	1,914	0	413
PLANNING	8,384	815	2,253	77	4,310	0	929
LAFCO	368	160	0	3	168	0	37
KCAG	1,181	1,181	0	0	0	0	0
RECORDER	4,020	157	1,502	34	1,914	0	413
PUBLIC GUARDIAN	5,444	468	2,754	32	1,801	0	389
ANIMAL CONTROL	2,736	71	1,001	24	1,349	0	291
ANIMAL SHELTER	5,721	1,320	1,752	39	2,147	0	463
HEALTH DEPT	2,240	460	251	22	1,240	0	267
HEALTH-ADMIN	7,411	1,645	3,004	40	2,239	0	483
COMM. DISEASE	4,593	172	2,002	35	1,961	0	423
EHS	9,486	400	3,254	84	4,728	0	1,020
PUB HLTH NURSING	8,029	318	2,879	70	3,917	0	845
HEALTH LAB	3,315	333	751	32	1,809	0	390
MEDICAL RECORDS	601	100	501	0	0	0	0
TOBACCO GRANT	1,591	160	501	13	755	0	162
WIC	15,777	613	6,508	125	7,018	0	1,513
TB PROGRAM	1,544	326	251	14	784	0	169

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
FAMILY PLANNING	11,201	415	3,905	99	5,579	0	1,203
EMERGENCY PREP	5,252	479	501	62	3,463	0	747
AIDS PROGRAM	2,523	523	751	18	1,013	0	218
CHILD HEALTH	4,580	172	1,489	43	2,366	0	510
CRIPPLED CHILD	6,491	269	1,702	65	3,665	0	790
HEALTH GRANTS	4,875	209	1,752	43	2,362	0	509
MARGOLIN GRANT	2,659	243	901	22	1,228	0	265
MEDICAL ASSISTANCE	433	433	0	0	0	0	0
MENTAL HEALTH	34,600	624	0	491	27,546	0	5,939
MENTAL HLTH-CNTY	5,420	149	251	73	4,069	0	878
SUBSTANCE ABUSE	6,731	550	501	82	4,605	0	993
BHA-MH ACT	31,754	2,168	4,506	362	20,334	0	4,384
FIRST 5	11,124	2,396	3,254	181	10,113	0	(4,820)
BHA	2,216	714	1,502	0	0	0	0
WELFARE	190,087	4,737	68,841	1,661	92,908	1,910	20,030
IHSS	1,092	1,092	0	0	0	0	0
CHILD ABUSE	1,378	348	0	15	835	0	180
JOB TRAINING	13,138	5,878	7,260	0	0	0	0
LIBRARY	15,915	2,804	4,351	127	7,102	0	1,531
AG EXTENSION	1,452	176	501	11	628	0	136
ROADS	41,861	2,639	5,256	491	27,538	0	5,937
PARKS	9,132	1,454	2,253	78	4,398	0	949
FLEET MANAGEMENT	20,068	3,129	1,752	219	12,313	0	2,655
BLDG MAINTENANCE	23,814	2,355	7,009	209	11,715	0	2,526
SURVEYOR	1,355	38	876	6	358	0	77
KCAPTA AITS	82	82	0	0	0	0	0
TRANSIT AGENCY	1,596	1,596	0	0	0	0	0
KCAPTA VAN POOL	100	100	0	0	0	0	0
GREENFIELD AITS	38	38	0	0	0	0	0
VENTURA AITS	42	42	0	0	0	0	0
SACRAMENTO AITS	22	22	0	0	0	0	0
CAL VANS ADMIN	1,869	1,869	0	0	0	0	0
VANPOOL	1,334	1,334	0	0	0	0	0
AITS	1,118	1,118	0	0	0	0	0

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
PW-ADMIN	1,085	209	876	0	0	0	0
KCWMA	14,165	3,495	10,514	156	0	0	0
OTHER	(12,766)	0	0	0	0	13,034	(25,800)
Direct Billed	43,374	0	0	0	0	1,980	41,394
Total	1,180,785	91,883	331,716	10,735	593,307	25,222	127,922

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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 2013-2014
Fiscal Year 2011-2012
Schedule .2 - Costs To Be Allocated
For Department COMMUNICATIONS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,398,906			1,398,906
FIXED ASSETS	(128,413)			
Total Deductions:	(128,413)			(128,413)
BUILDING USE	7,792		7,792	
EQUIPMENT USE	52,742		52,742	
ADMINISTRATION	3,856	140	3,996	
INSURANCE	5,320	101	5,421	
PERSONNEL	12,630	492	13,122	
FINANCE	11,338	163	11,501	
Total Allocated Additions:	93,678	896	94,574	94,574
OTHER REVENUE-PROJECT REIMBURSEMENT	(20,331)			
CHARGES FOR SERVICES-RENT	(600)			
Total Departmental Cost Adjustments:	(20,931)			(20,931)
Total To Be Allocated:	1,343,240	896		1,344,136

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
Schedule .3 - Costs Allocated By Activity
For Department COMMUNICATIONS

	Total	General & Admin	RADIO DISPATCH
Wages & Benefits			
SALARIES & WAGES	879,098	0	879,098
FRINGE BENEFITS	242,639	0	242,639
Other Expense & Cost			
SERVICES & SUPPLIES	148,756	0	148,756
*FIXED ASSETS	128,413	128,413	0
Departmental Totals			
Total Expenditures	1,398,906	128,413	1,270,493
Deductions			
Total Deductions	(128,413)	(128,413)	0
Cost Adjustments			
OTHER REVENUE-PROJECT REIMBURSEMENT	(20,331)	(20,331)	0
CHARGES FOR SERVICES-RENT	(600)	(600)	0
Functional Cost	1,249,562	(20,931)	1,270,493
Allocation Step 1			
Inbound- All Others	93,678	93,678	0
Reallocate Admin Costs		(72,747)	72,747
1st Allocation	1,343,240	0	1,343,240
Allocation Step 2			
Inbound- All Others	896	896	0
Reallocate Admin Costs		(896)	896
2nd Allocation	896	0	896
Total For 07 COMMUNICATIONS			
Total Allocated	1,344,136	0	1,344,136

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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.	51,451	63.8089	857,105	-4,444	852,661	571	853,232
PROBATION	6,458	8.0091	107,582		107,582	72	107,654
FIRE	4,982	6.1786	82,994	-189,527	-106,533	55	-106,478
ANIMAL CONTROL	4,639	5.7532	77,280		77,280	52	77,332
OTHER	13,103	16.2502	218,279	-204,866	13,413	146	13,559
SubTotal	80,633	100.0000	1,343,240	-398,837	944,403	896	945,299
Direct Billed				398,837	398,837		398,837
TOTAL	80,633	100.0000	1,343,240		1,343,240	896	1,344,136

Allocation Basis: NUMBER OF CALLS

Allocation Source: COMMUNICATIONS RECORDS

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
Schedule .5 - Allocation Summary
For Department COMMUNICATIONS

Receiving Department	Total	RADIO DISPATCH
SHERIFF-OPS.	853,232	853,232
PROBATION	107,654	107,654
FIRE	(106,478)	(106,478)
ANIMAL CONTROL	77,332	77,332
OTHER	13,559	13,559
Direct Billed	398,837	398,837
Total	1,344,136	1,344,136

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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 2012 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 $197,592 are shown as direct billed to the appropriate departments.

County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
Schedule .2 - Costs To Be Allocated
For Department COUNTY COUNSEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	862,023			862,023
FIXED ASSETS	(1,397)			
Total Deductions:	(1,397)			(1,397)
BUILDING USE	4,062		4,062	
EQUIPMENT USE	188		188	
ADMINISTRATION	2,623	96	2,719	
INSURANCE	2,837	54	2,891	
PERSONNEL	6,686	261	6,947	
FINANCE	7,126	103	7,229	
COUNTY COUNSEL		49,677	49,677	
Total Allocated Additions:	23,522	50,191	73,713	73,713
Total To Be Allocated:	884,148	50,191		934,339

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
Schedule .3 - Costs Allocated By Activity
For Department COUNTY COUNSEL

	Total	General & Admin	LEGAL SERVICES	UNALLOWED
Wages & Benefits				
SALARIES & WAGES	601,331	148,404	303,282	149,645
FRINGE BENEFITS	186,472	46,021	94,038	46,413
Other Expense & Cost				
SERVICES & SUPPLIES	72,823	17,973	36,724	18,126
*FIXED ASSETS	1,397	1,397	0	0
Departmental Totals				
Total Expenditures	862,023	213,795	434,044	214,184
Deductions				
Total Deductions	(1,397)	(1,397)	0	0
Functional Cost	860,626	212,398	434,044	214,184
Allocation Step 1				
Inbound- All Others	23,522	23,522	0	0
Reallocate Admin Costs		(235,920)	157,968	77,952
Unallocated Costs	(292,136)	0	0	(292,136)
1st Allocation	592,012	0	592,012	0
Allocation Step 2				
Inbound- All Others	50,191	50,191	0	0
Reallocate Admin Costs		(50,191)	33,607	16,584
Unallocated Costs	(16,584)	0	0	(16,584)
2nd Allocation	33,607	0	33,607	0
Total For 08 COUNTY COUNSEL				
Total Allocated	625,619	0	625,619	0

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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	268	2.4849	14,711		14,711		14,711
INSURANCE	65	0.6027	3,568		3,568		3,568
PERSONNEL	422	3.9128	23,164		23,164		23,164
FINANCE	130	1.2054	7,136		7,136		7,136
COUNTY COUNSEL	905	8.3913	49,677		49,677		49,677
BOARD OF SUP.	2,875	26.6574	157,817		157,817	10,744	168,561
ASSESSOR	197	1.8266	10,814		10,814	736	11,550
ELECTIONS	63	0.5841	3,458		3,458	235	3,693
INFO. TECHNOLOGY	73	0.6769	4,007		4,007	273	4,280
PURCHASING	6	0.0556	329		329	22	351
LAW LIBRARY	7	0.0649	384		384	26	410
DA PROSECUTION	35	0.3245	1,921		1,921	131	2,052
CHILD SUPPORT	21	0.1947	1,153		1,153	78	1,231
GRAND JURY	57	0.5285	3,129		3,129	213	3,342
SHERIFF ADMIN	708	6.5647	38,864		38,864	2,645	41,509
SHERIFF - JAIL	117	1.0848	6,422		6,422	437	6,859
PROBATION	518	4.8030	28,434		28,434	1,935	30,369
FIRE	105	0.9736	5,764		5,764	392	6,156
AG COMMISSIONER	40	0.3709	2,196		2,196	149	2,345
PLANNING	768	7.1210	42,157		42,157	2,869	45,026
LAFCO	5	0.0464	274	-426	-152	19	-133
RECORDER	37	0.3431	2,031		2,031	138	2,169
PUBLIC GUARDIAN	302	2.8002	16,577	-8,555	8,022	1,128	9,150
ANIMAL CONTROL	18	0.1669	988		988	67	1,055
EHS	137	1.2703	7,520		7,520	512	8,032
MENTAL HLTH-CNTY	32	0.2967	1,757	-3,019	-1,262	120	-1,142
SUBSTANCE ABUSE	7	0.0649	384	-623	-239	26	-213
BHA-MH ACT	32	0.2967	1,757	-3,055	-1,298	120	-1,178
FIRST 5	36	0.3338	1,976	-3,825	-1,849	135	-1,714
BHA	9	0.0834	494	-837	-343	34	-309
IHSS	6	0.0556	329	-625	-296	22	-274

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
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
JOB TRAINING	6	0.0556	329		329	22	351
LIBRARY	32	0.2967	1,757		1,757	120	1,877
PARKS	1	0.0093	55		55	4	59
TRANSIT AGENCY	30	0.2782	1,647	-3,397	-1,750	112	-1,638
PW-ADMIN	235	2.1790	12,900		12,900	878	13,778
KCWMA	6	0.0556	329		329	22	351
OTHER	2,474	22.9393	135,803	-173,230	-37,427	9,243	-28,184
SubTotal	10,785	100.0000	592,012	-197,592	394,420	33,607	428,027
Direct Billed				197,592	197,592		197,592
TOTAL	10,785	100.0000	592,012		592,012	33,607	625,619

Allocation Basis: DIRECT HOURS OF ATTORNEYS

Allocation Source: COUNTY COUNSEL TIME RECORDS

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
Schedule .5 - Allocation Summary
For Department COUNTY COUNSEL

Receiving Department	Total	LEGAL SERVICES
ADMINISTRATION	14,711	14,711
INSURANCE	3,568	3,568
PERSONNEL	23,164	23,164
FINANCE	7,136	7,136
COUNTY COUNSEL	49,677	49,677
BOARD OF SUP.	168,561	168,561
ASSESSOR	11,550	11,550
ELECTIONS	3,693	3,693
INFO. TECHNOLOGY	4,280	4,280
PURCHASING	351	351
LAW LIBRARY	410	410
DA PROSECUTION	2,052	2,052
CHILD SUPPORT	1,231	1,231
GRAND JURY	3,342	3,342
SHERIFF ADMIN	41,509	41,509
SHERIFF - JAIL	6,859	6,859
PROBATION	30,369	30,369
FIRE	6,156	6,156
AG COMMISSIONER	2,345	2,345
PLANNING	45,026	45,026
LAFCO	(133)	(133)
RECORDER	2,169	2,169
PUBLIC GUARDIAN	9,150	9,150
ANIMAL CONTROL	1,055	1,055
EHS	8,032	8,032
MENTAL HLTH-CNTY	(1,142)	(1,142)
SUBSTANCE ABUSE	(213)	(213)
BHA-MH ACT	(1,178)	(1,178)
FIRST 5	(1,714)	(1,714)
BHA	(309)	(309)
IHSS	(274)	(274)
JOB TRAINING	351	351
LIBRARY	1,877	1,877
PARKS	59	59

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County of Kings
Cost Plan Year 2013-2014
Fiscal Year 2011-2012
Schedule .5 - Allocation Summary
For Department COUNTY COUNSEL

Receiving Department	Total	LEGAL SERVICES
TRANSIT AGENCY	(1,638)	(1,638)
PW-ADMIN	13,778	13,778
KCWMA	351	351
OTHER	(28,184)	(28,184)
Direct Billed	197,592	197,592
Total	625,619	625,619

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