JOHN CHIANG
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Kings
Hanford, California

Date: **June 26, 2014**
Filing Ref: **KIN15**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2014-15** fiscal year. This approval is subject to the conditions contained in Section III.

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

SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2012-13** fiscal year and as estimated costs for the **2014-15** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2014**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

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

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

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

SECTION III: CONDITIONS

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

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

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

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

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

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF KINGS

BY Rebecca Carr

Rebecca Carr, CPA, CGMA
Name

Director of Finance
Title

6/30/2014
Date

JOHN CHIANG
CALIFORNIA STATE CONTROLLER

BY Anita Dagan for

Hitomi Sekine, Bureau Chief
Local Government Operations
Division of Accounting and Reporting

7/3/2014
Date

Negotiated by Darryl Mar
Telephone (916) 327-9496

cc: State and Federal Agencies

Attachment

KINGS COUNTY, CALIFORNIA
COUNTYWIDE COST ALLOCATION PLAN
ACTUAL FY 2012/2013

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, 2013, 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 12/20/13
Signature/Date

Rebecca Carr, CPA CGMA
Name

Director of Finance
Title

COUNTY OF KINGS FY 2012/2013
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 2013-2014

Analyst Rate	$102.61 /hr
Mainframe Rate	$44.43 /hr
Core Network Services	$17.40 /month/Connection
Internet Services	$2.00 /month/Connection
E-mail Services	$5.00 /month/License
Service Desk	$38.77 /month/PC
Domain Administration	$7.99 /month/PC
Microfilm Imaging	$0.20 /frame
Digital Imaging	$0.15 /scan
Record Storage	$1.75 /box/month
Shredding	$5.00 /box
Purchasing	$57.61 /hr

COUNTY OF KINGS FY 2012/2013
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 2012/2013

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 2012/2013
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 2014-2015
Fiscal Year 2012-2013
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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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	515	8,512	0	95,760	0	0	0
ADMINISTRATION	1,834	5,194	0	2,075	0	12,053	0
INSURANCE	2,322	5,536	0	1,913	0	7,124	0
PERSONNEL	5,162	17,366	0	4,424	0	20,646	0
FINANCE	6,114	18,015	0	8,451	97	33,968	133
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	121,546	18,465	0	5,749	0	4,050	0
Total Allocated	146,783	82,830	0	123,571	97	97,072	133
Roll Forward	(65,277)	(5,820)	0	5,079	(36)	(854)	(357)
Cost With Roll Forward	81,506	77,010	0	128,650	61	96,218	(224)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	81,506	77,010	0	128,650	61	96,218	(224)

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County of Kings
Cost Plan Year 2014-2015
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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	843	9,265	8,213	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
ADMINISTRATION	364	954	1,774	1,076	0	3	1,021
INSURANCE	569	1,863	1,174	14	572	0	0
PERSONNEL	1,474	2,950	2,212	0	2,212	0	0
FINANCE	1,475	3,703	5,211	2,432	1,078	41	2,175
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	653	0	0	0	0	0	0
Total Allocated	5,378	18,735	18,584	3,522	3,862	44	3,196
Roll Forward	1,315	286	(2,917)	(373)	(741)	(8)	2,914
Cost With Roll Forward	6,693	19,021	15,667	3,149	3,121	36	6,110
Adjustments	0	0	0	0	0	0	0
Proposed Costs	6,693	19,021	15,667	3,149	3,121	36	6,110

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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	2,592	0	0	0	24,094	0
EQUIPMENT USE	0	0	0	0	0	16,205	0
ADMINISTRATION	2,729	269	9,278	0	59	11,161	10,529
INSURANCE	0	454	12,264	0	0	11,622	15,061
PERSONNEL	0	590	0	0	0	29,680	43,506
FINANCE	5,343	1,272	20,983	0	109	36,381	41,750
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	44	0	0	0	2,961	1,655
Total Allocated	8,072	5,221	42,525	0	168	132,104	112,501
Roll Forward	(9,028)	(2,433)	(1,366)	0	11	(3,626)	(7,844)
Cost With Roll Forward	(956)	2,788	41,159	0	179	128,478	104,657
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(956)	2,788	41,159	0	179	128,478	104,657

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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	0	0	0	0	5,115	451
ADMINISTRATION	487	1,043	0	2,120	446	971	288
INSURANCE	386	933	0	1,502	292	572	325
PERSONNEL	1,474	2,654	0	5,899	1,106	2,212	0
FINANCE	1,698	3,748	0	6,891	(1,098)	1,198	1,805
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	1,655
Total Allocated	4,045	14,897	0	16,412	746	10,068	4,524
Roll Forward	60	(980)	0	(1,314)	(1,627)	(1,172)	(4,125)
Cost With Roll Forward	4,105	13,917	0	15,098	(881)	8,896	399
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,105	13,917	0	15,098	(881)	8,896	399

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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	6,695	0	8,184	2,240	20,742	3,303	0
ADMINISTRATION	2,389	0	891	5,313	19,971	817	1,300
INSURANCE	6,161	0	200	5,595	103,705	572	945
PERSONNEL	15,485	0	738	22,122	44,980	2,212	3,687
FINANCE	14,321	0	3,236	20,279	60,161	168	4,209
COMMUNICATIONS	0	0	0	0	844,377	0	0
COUNTY COUNSEL	43,113	0	0	0	0	0	0
Total Allocated	114,165	0	13,249	55,549	1,093,936	7,072	10,141
Roll Forward	19,729	(5,118)	(10,793)	0	54,872	(4,458)	(1,047)
Cost With Roll Forward	133,894	(5,118)	2,456	55,549	1,148,808	2,614	9,094
Adjustments	0	0	0	0	0	0	0
Proposed Costs	133,894	(5,118)	2,456	55,549	1,148,808	2,614	9,094

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County of Kings
Cost Plan Year 2014-2015
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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	775,969	11,177	170,883	0	0	0
EQUIPMENT USE	0	4,271	2,744	1,846	16,952	0	0
ADMINISTRATION	2,331	28,260	0	12,490	3,001	598	0
INSURANCE	2,199	38,376	2,338	13,957	4,245	572	0
PERSONNEL	8,665	74,661	7,374	24,334	16,776	2,212	0
FINANCE	8,320	89,257	4,921	35,012	13,632	2,245	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	6,097	0	0	0	0	0
Total Allocated	21,515	1,016,891	28,554	258,522	54,606	5,627	0
Roll Forward	119	37	(2,196)	(40,788)	0	0	0
Cost With Roll Forward	21,634	1,016,928	26,358	217,734	54,606	5,627	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	21,634	1,016,928	26,358	217,734	54,606	5,627	0

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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	29,157	0	3,148	0	0
EQUIPMENT USE	0	0	12,025	0	3,464	0	0
ADMINISTRATION	1,052	44	11,995	0	459	0	0
INSURANCE	758	200	13,236	0	602	0	0
PERSONNEL	2,950	738	37,828	0	1,438	0	0
FINANCE	3,613	543	41,993	0	1,901	0	0
COMMUNICATIONS	0	0	140,630	0	0	0	0
COUNTY COUNSEL	0	0	16,941	0	0	0	0
Total Allocated	8,373	1,525	303,805	0	11,012	0	0
Roll Forward	2,651	(449)	(343,515)	0	(962)	0	0
Cost With Roll Forward	11,024	1,076	(39,710)	0	10,050	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	11,024	1,076	(39,710)	0	10,050	0	0

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Allocated Costs By Department

Detail

Central Service Departments	PROB. MISC GRANTS	FIRE	OFFICE OF EMERG MGT	HOMELAND SECURITY	AG COMMISSIONER	BLDG INSPECTION	PLANNING
BUILDING USE	233	56,033	0	0	41,451	1,533	4,616
EQUIPMENT USE	11,227	414,073	0	0	4,199	1,065	1,191
ADMINISTRATION	1,004	23,269	203	857	5,845	1,154	2,310
INSURANCE	1,069	21,322	200	14	8,514	934	2,220
PERSONNEL	3,687	51,986	738	0	18,804	2,950	6,637
FINANCE	3,822	71,798	748	1,682	20,448	3,875	8,385
COMMUNICATIONS	0	(94,614)	0	0	0	0	0
COUNTY COUNSEL	0	1,742	0	0	2,526	0	33,054
Total Allocated	21,042	545,609	1,889	2,553	101,787	11,511	58,413
Roll Forward	(4,610)	69,169	0	0	(15,085)	(4,270)	(46,423)
Cost With Roll Forward	16,432	614,778	1,889	2,553	86,702	7,241	11,990
Adjustments	0	0	0	0	0	0	0
Proposed Costs	16,432	614,778	1,889	2,553	86,702	7,241	11,990

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Allocated Costs By Department

Detail

Central Service Departments	LAFCO	REGIONAL PLANNING	KCAG	RECORDER	PUBLIC GUARDIAN	ANIMAL CONTROL	ANIMAL SHELTER
BUILDING USE	240	0	0	1,472	6,245	0	3,280
EQUIPMENT USE	0	0	0	3,165	382	1,026	3,667
ADMINISTRATION	124	0	0	2,184	1,184	557	1,440
INSURANCE	41	0	0	1,487	2,712	386	2,282
PERSONNEL	0	0	0	5,162	8,111	1,474	5,162
FINANCE	442	0	1,479	6,706	6,377	1,799	7,023
COMMUNICATIONS	0	0	0	0	0	75,267	0
COUNTY COUNSEL	(408)	0	0	1,046	(2,133)	479	0
Total Allocated	439	0	1,479	21,222	22,878	80,988	22,854
Roll Forward	(1,017)	0	222	373	(11,676)	(31,863)	(1,665)
Cost With Roll Forward	(578)	0	1,701	21,595	11,202	49,125	21,189
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(578)	0	1,701	21,595	11,202	49,125	21,189

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Allocated Costs By Department

Detail

Central Service Departments	HEALTH DEPT	HEALTH-ADMIN	COMM. DISEASE	EHS	PUB HLTH NURSING	HEALTH LAB	MEDICAL RECORDS
BUILDING USE	0	107,473	0	13,146	0	0	0
EQUIPMENT USE	7,559	26,756	0	782	0	11,332	772
ADMINISTRATION	770	2,111	109	3,153	2,125	973	0
INSURANCE	83,932	23,504	1,315	3,057	2,154	572	386
PERSONNEL	738	10,323	5,162	9,586	8,480	2,212	1,474
FINANCE	2,236	10,238	2,729	10,733	8,058	3,748	788
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	4,877	0	0	0
Total Allocated	95,235	180,405	9,315	45,334	20,817	18,837	3,420
Roll Forward	57,209	308	(7,232)	(8,430)	(8,040)	(2,182)	(253)
Cost With Roll Forward	152,444	180,713	2,083	36,904	12,777	16,655	3,167
Adjustments	0	0	0	0	0	0	0
Proposed Costs	152,444	180,713	2,083	36,904	12,777	16,655	3,167

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Detail

Central Service Departments	TOBACCO GRANT	WIC	TB PROGRAM	FAMILY PLANNING	CHILD HEALTH INIT.	EMERGENCY PREP	AIDS PROGRAM
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USE	0	19,094	676	20,836	0	5,176	0
ADMINISTRATION	511	4,554	451	3,433	0	587	673
INSURANCE	386	4,851	200	2,716	0	386	572
PERSONNEL	1,474	19,172	738	10,765	0	1,474	2,212
FINANCE	1,896	17,771	1,606	11,951	0	2,350	3,018
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	4,267	65,442	3,671	49,701	0	9,973	6,475
Roll Forward	702	(10,991)	(392)	(5,153)	0	(793)	(570)
Cost With Roll Forward	4,969	54,451	3,279	44,548	0	9,180	5,905
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,969	54,451	3,279	44,548	0	9,180	5,905

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Detail

Central Service Departments	CHILD HEALTH	CRIPPLED CHILD	HEALTH GRANTS	MARGOLIN GRANT	MEDICAL ASSISTANCE	MENTAL HEALTH	MENTAL HLTH-CNTY
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USE	0	363	0	0	0	0	0
ADMINISTRATION	1,376	963	1,373	693	0	19,771	2,777
INSURANCE	1,122	1,279	1,131	498	0	0	200
PERSONNEL	4,388	5,014	4,424	1,918	0	0	738
FINANCE	4,701	4,328	4,906	2,414	500	37,967	5,825
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	(273)
Total Allocated	11,587	11,947	11,834	5,523	500	57,738	9,267
Roll Forward	(2,403)	(5,117)	(4,784)	(2,525)	(54)	(8,246)	1,925
Cost With Roll Forward	9,184	6,830	7,050	2,998	446	49,492	11,192
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,184	6,830	7,050	2,998	446	49,492	11,192

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Detail

Central Service Departments	SUBSTANCE ABUSE	BHA-MH ACT	FIRST 5	AOD GRANTS	BHA	WELFARE	IHSS
BUILDING USE	0	0	0	0	0	217,907	0
EQUIPMENT USE	347	5,602	3,105	0	877	0	0
ADMINISTRATION	2,450	15,470	5,194	0	0	67,486	0
INSURANCE	386	3,177	758	0	1,315	173,286	14
PERSONNEL	1,474	12,535	2,950	0	5,162	215,315	0
FINANCE	5,845	36,806	4,475	0	3,165	231,071	1,355
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	(116)	(893)	(3,919)	0	(390)	0	(310)
Total Allocated	10,386	72,697	12,563	0	10,129	905,065	1,059
Roll Forward	(3,669)	7,263	(24,260)	(16)	1,503	(3,806)	514
Cost With Roll Forward	6,717	79,960	(11,697)	(16)	11,632	901,259	1,573
Adjustments	0	0	0	0	0	0	0
Proposed Costs	6,717	79,960	(11,697)	(16)	11,632	901,259	1,573

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Central Service Departments	CATEGORICAL AID	CHILD ABUSE	JOB TRAINING	LIBRARY	AG EXTENSION	ROADS	PARKS
BUILDING USE	0	0	0	28,169	23,645	1,795	34,566
EQUIPMENT USE	0	0	0	17,457	0	0	0
ADMINISTRATION	0	587	0	5,015	456	24,126	2,858
INSURANCE	0	0	4,851	4,742	1,946	66,301	4,109
PERSONNEL	0	0	19,172	12,816	1,474	15,485	6,637
FINANCE	0	1,558	13,184	18,394	1,773	55,823	10,166
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	44	479	0	0	261
Total Allocated	0	2,145	37,251	87,072	29,294	163,530	58,597
Roll Forward	0	201	(11,969)	(1,861)	(972)	56,795	(3,598)
Cost With Roll Forward	0	2,346	25,282	85,211	28,322	220,325	54,999
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	2,346	25,282	85,211	28,322	220,325	54,999

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Detail

Central Service Departments	BLDG PROJECTS	FLEET MANAGEMENT	BLDG MAINTENANCE	SURVEYOR	KCAPTA AITS	TRANSIT AGENCY	KCAPTA VAN POOL
BUILDING USE	0	21,273	6,557	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
ADMINISTRATION	0	7,852	7,932	314	0	0	0
INSURANCE	0	1,337	7,822	758	0	0	0
PERSONNEL	0	5,162	22,122	2,950	0	0	0
FINANCE	0	20,894	24,867	1,850	4	2,328	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	(3,729)	0
Total Allocated	0	56,518	69,300	5,872	4	(1,401)	0
Roll Forward	0	(4,304)	(4,004)	22	(4,652)	(7,930)	(2,424)
Cost With Roll Forward	0	52,214	65,296	5,894	(4,648)	(9,331)	(2,424)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	52,214	65,296	5,894	(4,648)	(9,331)	(2,424)

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Detail

Central Service Departments	AITS II	GREENFIELD AITS	VENTURA AITS	SACRAMENTO AITS	CAL VANS ADMIN	VANPOOL	AITS
BUILDING USE	0	0	0	0	5,270	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
ADMINISTRATION	0	0	0	0	0	0	0
INSURANCE	0	0	0	0	954	0	0
PERSONNEL	0	0	0	0	0	0	0
FINANCE	0	0	0	0	2,909	1,859	1,717
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	0	0	0	0	9,133	1,859	1,717
Roll Forward	(245)	0	0	0	0	0	0
Cost With Roll Forward	(245)	0	0	0	9,133	1,859	1,717
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(245)	0	0	0	9,133	1,859	1,717

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Detail

Central Service Departments	PW-ADMIN	KCWMA	OTHER	SubTotal	Direct Billed	Unallocated	Total
BUILDING USE	6,698	0	78,733	1,771,658	0	0	1,771,658
EQUIPMENT USE	0	0	0	769,753	0	0	769,753
ADMINISTRATION	0	0	0	382,913	215,142	215,877	813,932
INSURANCE	1,435	0	331	701,123	0	0	701,123
PERSONNEL	2,581	0	0	930,605	0	0	930,605
FINANCE	1,352	17,546	(14,350)	1,223,722	45,888	995,436	2,265,046
COMMUNICATIONS	0	0	117,904	1,083,564	368,663	0	1,452,227
COUNTY COUNSEL	5,792	261	(232,069)	29,250	398,186	449,750	877,186
Total Allocated	17,858	17,807	(49,451)	6,892,588	1,027,879	1,661,063	9,581,530
Roll Forward	(5,409)	(269)	(211,856)	(710,963)	0	0	(710,963)
Cost With Roll Forward	12,449	17,538	(261,307)	6,181,625	1,027,879	1,661,063	8,870,567
Adjustments	0	0	0	0	0	0	0
Proposed Costs	12,449	17,538	(261,307)	6,181,625	1,027,879	1,661,063	8,870,567

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Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2015	Fixed Costs Fiscal 2015	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
BOARD OF SUP.	146,783	212,060	(65,277)	81,506	0	81,506
ASSESSOR	82,830	88,650	(5,820)	77,010	0	77,010
F/A REPAIR	0	0	0	0	0	0
ELECTIONS	123,571	118,492	5,079	128,650	0	128,650
EMP. BENEFITS	97	133	(36)	61	0	61
INFO. TECHNOLOGY	97,072	97,926	(854)	96,218	0	96,218
ITD PC REPLACEMENT	133	490	(357)	(224)	0	(224)
PURCHASING	5,378	4,063	1,315	6,693	0	6,693
MICROFILM/STORAGE	18,735	18,449	286	19,021	0	19,021
CENTRAL SERVICES	18,584	21,501	(2,917)	15,667	0	15,667
TELECOMMUNICATION	3,522	3,895	(373)	3,149	0	3,149
IT ADMIN.	3,862	4,603	(741)	3,121	0	3,121
UNEMP. INS.	44	52	(8)	36	0	36
WORKERS COMP	3,196	282	2,914	6,110	0	6,110
LIAB. INSURANCE	8,072	17,100	(9,028)	(956)	0	(956)
LAW LIBRARY	5,221	7,654	(2,433)	2,788	0	2,788
GEN. FUND COURT	42,525	43,891	(1,366)	41,159	0	41,159
TRIAL COURT	0	0	0	0	0	0
COURT REPORTER	168	157	11	179	0	179
DA PROSECUTION	132,104	135,730	(3,626)	128,478	0	128,478
CHILD SUPPORT	112,501	120,345	(7,844)	104,657	0	104,657
DA CHILD ABDUCT.	4,045	3,985	60	4,105	0	4,105
CHILD ADVOCACY	14,897	15,877	(980)	13,917	0	13,917
DA OCJP GRANT	0	0	0	0	0	0
DA PRISONS	16,412	17,726	(1,314)	15,098	0	15,098
DA ST RAPE GRANT	746	2,373	(1,627)	(881)	0	(881)
DA MISC GRANTS	10,068	11,240	(1,172)	8,896	0	8,896
GRAND JURY	4,524	8,649	(4,125)	399	0	399
SHERIFF ADMIN	114,165	94,436	19,729	133,894	0	133,894
CONTRACT LAW	0	5,118	(5,118)	(5,118)	0	(5,118)
SHERIFF-NTF	13,249	24,042	(10,793)	2,456	0	2,456
SHERIFF-AB109	55,549	0	0	55,549	0	55,549
SHERIFF-OPS.	1,093,936	1,039,064	54,872	1,148,808	0	1,148,808
RURAL CRIME	7,072	11,530	(4,458)	2,614	0	2,614
SHERIFF OPS-AB443	10,141	11,188	(1,047)	9,094	0	9,094

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Receiving Departments	Final Costs Fiscal 2015	Fixed Costs Fiscal 2015	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
COURT SECURITY	21,515	21,396	119	21,634	0	21,634
SHERIFF - JAIL	1,016,891	1,016,854	37	1,016,928	0	1,016,928
JAIL KITCHEN	28,554	30,750	(2,196)	26,358	0	26,358
JUVENILE CENTER	258,522	299,310	(40,788)	217,734	0	217,734
PROBATION-AB109	54,606	0	0	54,606	0	54,606
PROBATION-SB678	5,627	0	0	5,627	0	5,627
JUVENILE ACADEMY	0	0	0	0	0	0
PROB-YOBG	8,373	5,722	2,651	11,024	0	11,024
PROB-PROP 36	1,525	1,974	(449)	1,076	0	1,076
PROBATION	303,805	647,320	(343,515)	(39,710)	0	(39,710)
TITLE II GRANTS	0	0	0	0	0	0
VICTIM WITNESS	11,012	11,974	(962)	10,050	0	10,050
FEMALE JUV CENTER	0	0	0	0	0	0
VICTIM ASSIST PROG	0	0	0	0	0	0
PROB. MISC GRANTS	21,042	25,652	(4,610)	16,432	0	16,432
FIRE	545,609	476,440	69,169	614,778	0	614,778
OFFICE OF EMERG MGT	1,889	0	0	1,889	0	1,889
HOMELAND SECURITY	2,553	0	0	2,553	0	2,553
AG COMMISSIONER	101,787	116,872	(15,085)	86,702	0	86,702
BLDG INSPECTION	11,511	15,781	(4,270)	7,241	0	7,241
PLANNING	58,413	104,836	(46,423)	11,990	0	11,990
LAFCO	439	1,456	(1,017)	(578)	0	(578)
REGIONAL PLANNING	0	0	0	0	0	0
KCAG	1,479	1,257	222	1,701	0	1,701
RECORDER	21,222	20,849	373	21,595	0	21,595
PUBLIC GUARDIAN	22,878	34,554	(11,676)	11,202	0	11,202
ANIMAL CONTROL	80,988	112,851	(31,863)	49,125	0	49,125
ANIMAL SHELTER	22,854	24,519	(1,665)	21,189	0	21,189
HEALTH DEPT	95,235	38,026	57,209	152,444	0	152,444
HEALTH-ADMIN	180,405	180,097	308	180,713	0	180,713
COMM. DISEASE	9,315	16,547	(7,232)	2,083	0	2,083
EHS	45,334	53,764	(8,430)	36,904	0	36,904
PUB HLTH NURSING	20,817	28,857	(8,040)	12,777	0	12,777
HEALTH LAB	18,837	21,019	(2,182)	16,655	0	16,655
MEDICAL RECORDS	3,420	3,673	(253)	3,167	0	3,167

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Receiving Departments	Final Costs Fiscal 2015	Fixed Costs Fiscal 2015	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
TOBACCO GRANT	4,267	3,565	702	4,969	0	4,969
WIC	65,442	76,433	(10,991)	54,451	0	54,451
TB PROGRAM	3,671	4,063	(392)	3,279	0	3,279
FAMILY PLANNING	49,701	54,854	(5,153)	44,548	0	44,548
CHILD HEALTH INIT.	0	0	0	0	0	0
EMERGENCY PREP	9,973	10,766	(793)	9,180	0	9,180
AIDS PROGRAM	6,475	7,045	(570)	5,905	0	5,905
CHILD HEALTH	11,587	13,990	(2,403)	9,184	0	9,184
CRIPPLED CHILD	11,947	17,064	(5,117)	6,830	0	6,830
HEALTH GRANTS	11,834	16,618	(4,784)	7,050	0	7,050
MARGOLIN GRANT	5,523	8,048	(2,525)	2,998	0	2,998
MEDICAL ASSISTANCE	500	554	(54)	446	0	446
MENTAL HEALTH	57,738	65,984	(8,246)	49,492	0	49,492
MENTAL HLTH-CNTY	9,267	7,342	1,925	11,192	0	11,192
SUBSTANCE ABUSE	10,386	14,055	(3,669)	6,717	0	6,717
BHA-MH ACT	72,697	65,434	7,263	79,960	0	79,960
FIRST 5	12,563	36,823	(24,260)	(11,697)	0	(11,697)
AOD GRANTS	0	16	(16)	(16)	0	(16)
BHA	10,129	8,626	1,503	11,632	0	11,632
WELFARE	905,065	908,871	(3,806)	901,259	0	901,259
IHSS	1,059	545	514	1,573	0	1,573
CATEGORICAL AID	0	0	0	0	0	0
CHILD ABUSE	2,145	1,944	201	2,346	0	2,346
JOB TRAINING	37,251	49,220	(11,969)	25,282	0	25,282
LIBRARY	87,072	88,933	(1,861)	85,211	0	85,211
AG EXTENSION	29,294	30,266	(972)	28,322	0	28,322
ROADS	163,530	106,735	56,795	220,325	0	220,325
PARKS	58,597	62,195	(3,598)	54,999	0	54,999
BLDG PROJECTS	0	0	0	0	0	0
FLEET MANAGEMENT	56,518	60,822	(4,304)	52,214	0	52,214
BLDG MAINTENANCE	69,300	73,304	(4,004)	65,296	0	65,296
SURVEYOR	5,872	5,850	22	5,894	0	5,894
KCAPTA AITS	4	4,656	(4,652)	(4,648)	0	(4,648)
TRANSIT AGENCY	(1,401)	6,529	(7,930)	(9,331)	0	(9,331)
KCAPTA VAN POOL	0	2,424	(2,424)	(2,424)	0	(2,424)

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Receiving Departments	Final Costs Fiscal 2015	Fixed Costs Fiscal 2015	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
AITS II	0	245	(245)	(245)	0	(245)
GREENFIELD AITS	0	0	0	0	0	0
VENTURA AITS	0	0	0	0	0	0
SACRAMENTO AITS	0	0	0	0	0	0
CAL VANS ADMIN	9,133	0	0	9,133	0	9,133
VANPOOL	1,859	0	0	1,859	0	1,859
AITS	1,717	0	0	1,717	0	1,717
PW-ADMIN	17,858	23,267	(5,409)	12,449	0	12,449
KCWMA	17,807	18,076	(269)	17,538	0	17,538
OTHER	(49,451)	162,405	(211,856)	(261,307)	0	(261,307)
SubTotal	6,892,588	7,470,618	(710,963)	6,181,625	0	6,181,625
Direct Billed	1,027,879					1,027,879
Unallocated	1,661,063					1,661,063
Total	9,581,530					8,870,567

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Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE	1,803,815	0	
EQUIPMENT USE	842,098	0	
ADMINISTRATION	870,943	0	
INSURANCE	649,992	0	
PERSONNEL	1,001,444	(88,328)	
FINANCE	2,250,601	0	
COMMUNICATIONS	1,360,058	(1,800)	
COUNTY COUNSEL	892,707	0	
BOARD OF SUP.			146,783
ASSESSOR			82,830
F/A REPAIR			0
ELECTIONS			123,571
EMP. BENEFITS			97
INFO. TECHNOLOGY			97,072
ITD PC REPLACEMENT			133
PURCHASING			5,378
MICROFILM/STORAGE			18,735
CENTRAL SERVICES			18,584
TELECOMMUNICATION			3,522
IT ADMIN.			3,862
UNEMP. INS.			44
WORKERS COMP			3,196
LIAB. INSURANCE			8,072
LAW LIBRARY			5,221
GEN. FUND COURT			42,525
TRIAL COURT			0
COURT REPORTER			168
DA PROSECUTION			132,104
CHILD SUPPORT			112,501
DA CHILD ABDUCT.			4,045
CHILD ADVOCACY			14,897
DA OCJP GRANT			0
DA PRISONS			16,412
DA ST RAPE GRANT			746
DA MISC GRANTS			10,068
GRAND JURY			4,524
SHERIFF ADMIN			114,165

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Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
CONTRACT LAW			0
SHERIFF-NTF			13,249
SHERIFF-AB109			55,549
SHERIFF-OPS.			1,093,936
RURAL CRIME			7,072
SHERIFF OPS-AB443			10,141
COURT SECURITY			21,515
SHERIFF - JAIL			1,016,891
JAIL KITCHEN			28,554
JUVENILE CENTER			258,522
PROBATION-AB109			54,606
PROBATION-SB678			5,627
JUVENILE ACADEMY			0
PROB-YOBG			8,373
PROB-PROP 36			1,525
PROBATION			303,805
TITLE II GRANTS			0
VICTIM WITNESS			11,012
FEMALE JUV CENTER			0
VICTIM ASSIST PROG			0
PROB. MISC GRANTS			21,042
FIRE			545,609
OFFICE OF EMERG MGT			1,889
HOMELAND SECURITY			2,553
AG COMMISSIONER			101,787
BLDG INSPECTION			11,511
PLANNING			58,413
LAFCO			439
REGIONAL PLANNING			0
KCAG			1,479
RECORDER			21,222
PUBLIC GUARDIAN			22,878
ANIMAL CONTROL			80,988
ANIMAL SHELTER			22,854
HEALTH DEPT			95,235
HEALTH-ADMIN			180,405
COMM. DISEASE			9,315

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Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
EHS			45,334
PUB HLTH NURSING			20,817
HEALTH LAB			18,837
MEDICAL RECORDS			3,420
TOBACCO GRANT			4,267
WIC			65,442
TB PROGRAM			3,671
FAMILY PLANNING			49,701
CHILD HEALTH INIT.			0
EMERGENCY PREP			9,973
AIDS PROGRAM			6,475
CHILD HEALTH			11,587
CRIPPLED CHILD			11,947
HEALTH GRANTS			11,834
MARGOLIN GRANT			5,523
MEDICAL ASSISTANCE			500
MENTAL HEALTH			57,738
MENTAL HLTH-CNTY			9,267
SUBSTANCE ABUSE			10,386
BHA-MH ACT			72,697
FIRST 5			12,563
AOD GRANTS			0
BHA			10,129
WELFARE			905,065
IHSS			1,059
CATEGORICAL AID			0
CHILD ABUSE			2,145
JOB TRAINING			37,251
LIBRARY			87,072
AG EXTENSION			29,294
ROADS			163,530
PARKS			58,597
BLDG PROJECTS			0
FLEET MANAGEMENT			56,518
BLDG MAINTENANCE			69,300
SURVEYOR			5,872
KCAPTA AITS			4

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
TRANSIT AGENCY			(1,401)	
KCAPTA VAN POOL			0	
AITS II			0	
GREENFIELD AITS			0	
VENTURA AITS			0	
SACRAMENTO AITS			0	
CAL VANS ADMIN			9,133	
VANPOOL			1,859	
AITS			1,717	
PW-ADMIN			17,858	
KCWMA			17,807	
OTHER			(49,451)	
Direct Billed Total			1,027,879	
Unallocated Total			1,661,063	
Totals	9,671,658	(90,128)	9,581,530	Deviation 0

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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	(1,803,815)	0	0	0	0	0	0
EQUIPMENT USE	0	(842,098)	0	0	0	0	0
ADMINISTRATION	9,290	0	7,014	(908,458)	4,961	6,025	0
INSURANCE	0	0	(720,268)	66,181	0	3,928	0
PERSONNEL	3,886	524	1,886	16,644	(967,643)	9,009	0
FINANCE	7,127	18,220	4,104	5,929	12,905	(2,304,687)	0
COMMUNICATIONS	7,792	53,601	3,996	3,417	12,535	12,628	(1,452,227)
COUNTY COUNSEL	4,062	0	2,145	2,355	6,637	8,051	0
BOARD OF SUP.	9,290	515	2,322	1,834	5,162	6,114	0
ASSESSOR	9,742	8,512	5,536	5,194	17,366	18,015	0
F/A REPAIR	0	0	0	0	0	0	0
ELECTIONS	5,199	95,760	1,913	2,075	4,424	8,451	0
EMP. BENEFITS	0	0	0	0	0	97	0
INFO. TECHNOLOGY	19,231	0	7,124	12,053	20,646	33,968	0
ITD PC REPLACEMENT	0	0	0	0	0	133	0
PURCHASING	843	0	569	364	1,474	1,475	0
MICROFILM/STORAGE	9,265	0	1,863	954	2,950	3,703	0
CENTRAL SERVICES	8,213	0	1,174	1,774	2,212	5,211	0
TELECOMMUNICATION	0	0	14	1,076	0	2,432	0
IT ADMIN.	0	0	572	0	2,212	1,078	0
UNEMP. INS.	0	0	0	3	0	41	0
WORKERS COMP	0	0	0	1,021	0	2,175	0
LIAB. INSURANCE	0	0	0	2,729	0	5,343	0
LAW LIBRARY	2,592	0	454	269	590	1,272	0
GEN. FUND COURT	0	0	12,264	9,278	0	20,983	0
TRIAL COURT	0	0	0	0	0	0	0
COURT REPORTER	0	0	0	59	0	109	0
DA PROSECUTION	24,094	16,205	11,622	11,161	29,680	36,381	0
CHILD SUPPORT	0	0	15,061	10,529	43,506	41,750	0
DA CHILD ABDUCT.	0	0	386	487	1,474	1,698	0
CHILD ADVOCACY	6,519	0	933	1,043	2,654	3,748	0
DA OCJP GRANT	0	0	0	0	0	0	0
DA PRISONS	0	0	1,502	2,120	5,899	6,891	0
DA ST RAPE GRANT	0	0	292	446	1,106	(1,098)	0
DA MISC GRANTS	0	5,115	572	971	2,212	1,198	0
GRAND JURY	0	451	325	288	0	1,805	0

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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	6,695	6,161	2,389	15,485	14,321	0
CONTRACT LAW	0	0	0	0	0	0	0
SHERIFF-NTF	0	8,184	200	891	738	3,236	0
SHERIFF-AB109	0	2,240	5,595	5,313	22,122	20,279	0
SHERIFF-OPS.	0	20,742	103,705	19,971	44,980	60,161	844,377
RURAL CRIME	0	3,303	572	817	2,212	168	0
SHERIFF OPS-AB443	0	0	945	1,300	3,687	4,209	0
COURT SECURITY	0	0	2,199	2,331	8,665	8,320	0
SHERIFF - JAIL	775,969	4,271	38,376	28,260	74,661	89,257	0
JAIL KITCHEN	11,177	2,744	2,338	0	7,374	4,921	0
JUVENILE CENTER	170,883	1,846	13,957	12,490	24,334	35,012	0
PROBATION-AB109	0	16,952	4,245	3,001	16,776	13,632	0
PROBATION-SB678	0	0	572	598	2,212	2,245	0
JUVENILE ACADEMY	0	0	0	0	0	0	0
PROB-YOBG	0	0	758	1,052	2,950	3,613	0
PROB-PROP 36	0	0	200	44	738	543	0
PROBATION	29,157	12,025	13,236	11,995	37,828	41,993	140,630
TITLE II GRANTS	0	0	0	0	0	0	0
VICTIM WITNESS	3,148	3,464	602	459	1,438	1,901	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	11,227	1,069	1,004	3,687	3,822	0
FIRE	56,033	414,073	21,322	23,269	51,986	71,798	(94,614)
OFFICE OF EMERG MGT	0	0	200	203	738	748	0
HOMELAND SECURITY	0	0	14	857	0	1,682	0
AG COMMISSIONER	41,451	4,199	8,514	5,845	18,804	20,448	0
BLDG INSPECTION	1,533	1,065	934	1,154	2,950	3,875	0
PLANNING	4,616	1,191	2,220	2,310	6,637	8,385	0
LAFCO	240	0	41	124	0	442	0
REGIONAL PLANNING	0	0	0	0	0	0	0
KCAG	0	0	0	0	0	1,479	0
RECORDER	1,472	3,165	1,487	2,184	5,162	6,706	0
PUBLIC GUARDIAN	6,245	382	2,712	1,184	8,111	6,377	0
ANIMAL CONTROL	0	1,026	386	557	1,474	1,799	75,267
ANIMAL SHELTER	3,280	3,667	2,282	1,440	5,162	7,023	0
HEALTH DEPT	0	7,559	83,932	770	738	2,236	0

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County or Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Detail Of Allocated Costs

Department	BUILDING USE 1.5	EQUIPMENT USE 2.5	INSURANCE 4.5	ADMINISTRATION 3.5	PERSONNEL 5.5	FINANCE 6.5	COMMUNICATIONS 7.5
HEALTH-ADMIN	107,473	26,756	23,504	2,111	10,323	10,238	0
COMM. DISEASE	0	0	1,315	109	5,162	2,729	0
EHS	13,146	782	3,057	3,153	9,586	10,733	0
PUB HLTH NURSING	0	0	2,154	2,125	8,480	8,058	0
HEALTH LAB	0	11,332	572	973	2,212	3,748	0
MEDICAL RECORDS	0	772	386	0	1,474	788	0
TOBACCO GRANT	0	0	386	511	1,474	1,896	0
WIC	0	19,094	4,851	4,554	19,172	17,771	0
TB PROGRAM	0	676	200	451	738	1,606	0
FAMILY PLANNING	0	20,836	2,716	3,433	10,765	11,951	0
CHILD HEALTH INIT.	0	0	0	0	0	0	0
EMERGENCY PREP	0	5,176	386	587	1,474	2,350	0
AIDS PROGRAM	0	0	572	673	2,212	3,018	0
CHILD HEALTH	0	0	1,122	1,376	4,388	4,701	0
CRIPPLED CHILD	0	363	1,279	963	5,014	4,328	0
HEALTH GRANTS	0	0	1,131	1,373	4,424	4,906	0
MARGOLIN GRANT	0	0	498	693	1,918	2,414	0
MEDICAL ASSISTANCE	0	0	0	0	0	500	0
MENTAL HEALTH	0	0	0	19,771	0	37,967	0
MENTAL HLTH-CNTY	0	0	200	2,777	738	5,825	0
SUBSTANCE ABUSE	0	347	386	2,450	1,474	5,845	0
BHA-MH ACT	0	5,602	3,177	15,470	12,535	36,806	0
FIRST 5	0	3,105	758	5,194	2,950	4,475	0
AOD GRANTS	0	0	0	0	0	0	0
BHA	0	877	1,315	0	5,162	3,165	0
WELFARE	217,907	0	173,286	67,486	215,315	231,071	0
IHSS	0	0	14	0	0	1,355	0
CATEGORICAL AID	0	0	0	0	0	0	0
CHILD ABUSE	0	0	0	587	0	1,558	0
JOB TRAINING	0	0	4,851	0	19,172	13,184	0
LIBRARY	28,169	17,457	4,742	5,015	12,816	18,394	0
AG EXTENSION	23,645	0	1,946	456	1,474	1,773	0
ROADS	1,795	0	66,301	24,126	15,485	55,823	0
PARKS	34,566	0	4,109	2,858	6,637	10,166	0
BLDG PROJECTS	0	0	0	0	0	0	0
FLEET MANAGEMENT	21,273	0	1,337	7,852	5,162	20,894	0

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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
BLDG MAINTENANCE	6,557	0	7,822	7,932	22,122	24,867	0
SURVEYOR	0	0	758	314	2,950	1,850	0
KCAPTA AITS	0	0	0	0	0	4	0
TRANSIT AGENCY	0	0	0	0	0	2,328	0
KCAPTA VAN POOL	0	0	0	0	0	0	0
AITS II	0	0	0	0	0	0	0
GREENFIELD AITS	0	0	0	0	0	0	0
VENTURA AITS	0	0	0	0	0	0	0
SACRAMENTO AITS	0	0	0	0	0	0	0
CAL VANS ADMIN	5,270	0	954	0	0	2,909	0
VANPOOL	0	0	0	0	0	1,859	0
AITS	0	0	0	0	0	1,717	0
PW-ADMIN	6,698	0	1,435	0	2,581	1,352	0
KCWMA	0	0	0	0	0	17,546	0
OTHER	78,733	0	331	0	0	(14,350)	117,904
Direct Billings	0	0	0	215,142	0	45,888	368,663
Unallocated	0	0	0	215,877	0	995,436	0
Total	0	0	0	0	0	0	0

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Detail Of Allocated Costs

Department	COUNTY COUNSEL 8.5	Total Plan Allocated
BUILDING USE	0	0
EQUIPMENT USE	0	0
ADMINISTRATION	10,225	0
INSURANCE	167	0
PERSONNEL	22,578	0
FINANCE	5,801	0
COMMUNICATIONS	0	0
COUNTY COUNSEL	(915,957)	0
BOARD OF SUP.	121,546	146,783
ASSESSOR	18,465	82,830
F/A REPAIR	0	0
ELECTIONS	5,749	123,571
EMP. BENEFITS	0	97
INFO. TECHNOLOGY	4,050	97,072
ITD PC REPLACEMENT	0	133
PURCHASING	653	5,378
MICROFILM/STORAGE	0	18,735
CENTRAL SERVICES	0	18,584
TELECOMMUNICATION	0	3,522
IT ADMIN.	0	3,862
UNEMP. INS.	0	44
WORKERS COMP	0	3,196
LIAB. INSURANCE	0	8,072
LAW LIBRARY	44	5,221
GEN. FUND COURT	0	42,525
TRIAL COURT	0	0
COURT REPORTER	0	168
DA PROSECUTION	2,961	132,104
CHILD SUPPORT	1,655	112,501
DA CHILD ABDUCT.	0	4,045
CHILD ADVOCACY	0	14,897
DA OCJP GRANT	0	0
DA PRISONS	0	16,412
DA ST RAPE GRANT	0	746
DA MISC GRANTS	0	10,068
GRAND JURY	1,655	4,524

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Detail Of Allocated Costs

Department	COUNTY COUNSEL 8.5	Total Plan Allocated
SHERIFF ADMIN	43,113	114,165
CONTRACT LAW	0	0
SHERIFF-NTF	0	13,249
SHERIFF-AB109	0	55,549
SHERIFF-OPS.	0	1,093,936
RURAL CRIME	0	7,072
SHERIFF OPS-AB443	0	10,141
COURT SECURITY	0	21,515
SHERIFF - JAIL	6,097	1,016,891
JAIL KITCHEN	0	28,554
JUVENILE CENTER	0	258,522
PROBATION-AB109	0	54,606
PROBATION-SB678	0	5,627
JUVENILE ACADEMY	0	0
PROB-YOBG	0	8,373
PROB-PROP 36	0	1,525
PROBATION	16,941	303,805
TITLE II GRANTS	0	0
VICTIM WITNESS	0	11,012
FEMALE JUV CENTER	0	0
VICTIM ASSIST PROG	0	0
PROB. MISC GRANTS	0	21,042
FIRE	1,742	545,609
OFFICE OF EMERG MGT	0	1,889
HOMELAND SECURITY	0	2,553
AG COMMISSIONER	2,526	101,787
BLDG INSPECTION	0	11,511
PLANNING	33,054	58,413
LAFCO	(408)	439
REGIONAL PLANNING	0	0
KCAG	0	1,479
RECORDER	1,046	21,222
PUBLIC GUARDIAN	(2,133)	22,878
ANIMAL CONTROL	479	80,988
ANIMAL SHELTER	0	22,854
HEALTH DEPT	0	95,235

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Detail Of Allocated Costs

Department	COUNTY COUNSEL 8.5	Total Plan Allocated
HEALTH-ADMIN	0	180,405
COMM. DISEASE	0	9,315
EHS	4,877	45,334
PUB HLTH NURSING	0	20,817
HEALTH LAB	0	18,837
MEDICAL RECORDS	0	3,420
TOBACCO GRANT	0	4,267
WIC	0	65,442
TB PROGRAM	0	3,671
FAMILY PLANNING	0	49,701
CHILD HEALTH INIT.	0	0
EMERGENCY PREP	0	9,973
AIDS PROGRAM	0	6,475
CHILD HEALTH	0	11,587
CRIPPLED CHILD	0	11,947
HEALTH GRANTS	0	11,834
MARGOLIN GRANT	0	5,523
MEDICAL ASSISTANCE	0	500
MENTAL HEALTH	0	57,738
MENTAL HLTH-CNTY	(273)	9,267
SUBSTANCE ABUSE	(116)	10,386
BHA-MH ACT	(893)	72,697
FIRST 5	(3,919)	12,563
AOD GRANTS	0	0
BHA	(390)	10,129
WELFARE	0	905,065
IHSS	(310)	1,059
CATEGORICAL AID	0	0
CHILD ABUSE	0	2,145
JOB TRAINING	44	37,251
LIBRARY	479	87,072
AG EXTENSION	0	29,294
ROADS	0	163,530
PARKS	261	58,597
BLDG PROJECTS	0	0
FLEET MANAGEMENT	0	56,518

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Detail Of Allocated Costs

Department	COUNTY COUNSEL 8.5	Total Plan Allocated
BLDG MAINTENANCE	0	69,300
SURVEYOR	0	5,872
KCAPTA AITS	0	4
TRANSIT AGENCY	(3,729)	(1,401)
KCAPTA VAN POOL	0	0
AITS II	0	0
GREENFIELD AITS	0	0
VENTURA AITS	0	0
SACRAMENTO AITS	0	0
CAL VANS ADMIN	0	9,133
VANPOOL	0	1,859
AITS	0	1,717
PW-ADMIN	5,792	17,858
KCWMA	261	17,807
OTHER	(232,069)	(49,451)
Direct Billings	398,186	1,027,879
Unallocated	449,750	1,661,063
Total	0	9,581,530

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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
4.4.8 CYBER INSURANCE	DIRECT ALLOCATION TO COVERED DEPARTMENTS	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 2014-2015
Fiscal Year 2012-2013
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 2014-2015
Fiscal Year 2012-2013
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,803,815			1,803,815
Total Allocated Additions:			0	0
Total To Be Allocated:	1,803,815	0		1,803,815

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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	1,803,815	0	1,803,815
Departmental Totals			
Total Expenditures	1,803,815	0	1,803,815
Deductions			
Total Deductions	0	0	0
Functional Cost	1,803,815	0	1,803,815
Allocation Step 1			
1st Allocation	1,803,815	0	1,803,815
Allocation Step 2			
2nd Allocation	0	0	0
Total For 01 BUILDING USE			
Total Allocated	1,803,815	0	1,803,815

County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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	0.5150	9,290		9,290		9,290
PERSONNEL	194,302	0.2154	3,886		3,886		3,886
FINANCE	356,331	0.3951	7,127		7,127		7,127
COMMUNICATIONS	389,587	0.4320	7,792		7,792		7,792
COUNTY COUNSEL	203,103	0.2252	4,062		4,062		4,062
BOARD OF SUP.	464,496	0.5150	9,290		9,290		9,290
ASSESSOR	487,089	0.5401	9,742		9,742		9,742
ELECTIONS	259,970	0.2882	5,199		5,199		5,199
INFO. TECHNOLOGY	961,549	1.0661	19,231		19,231		19,231
PURCHASING	42,175	0.0468	843		843		843
MICROFILM/STORAGE	463,231	0.5136	9,265		9,265		9,265
CENTRAL SERVICES	410,650	0.4553	8,213		8,213		8,213
LAW LIBRARY	129,582	0.1437	2,592		2,592		2,592
DA PROSECUTION	1,204,686	1.3357	24,094		24,094		24,094
CHILD ADVOCACY	325,968	0.3614	6,519		6,519		6,519
SHERIFF ADMIN	1,300,063	1.4415	26,001		26,001		26,001
SHERIFF - JAIL	38,798,416	43.0183	775,969		775,969		775,969
JAIL KITCHEN	558,869	0.6197	11,177		11,177		11,177
JUVENILE CENTER	8,544,162	9.4734	170,883		170,883		170,883
PROBATION	1,457,854	1.6164	29,157		29,157		29,157
VICTIM WITNESS	157,394	0.1745	3,148		3,148		3,148
PROB. MISC GRANTS	11,672	0.0129	233		233		233
FIRE	2,801,653	3.1064	56,033		56,033		56,033
AG COMMISSIONER	2,072,536	2.2979	41,451		41,451		41,451
BLDG INSPECTION	76,637	0.0850	1,533		1,533		1,533
PLANNING	230,791	0.2559	4,616		4,616		4,616
LAFCO	12,004	0.0133	240		240		240
RECORDER	73,613	0.0816	1,472		1,472		1,472
PUBLIC GUARDIAN	312,272	0.3462	6,245		6,245		6,245
ANIMAL SHELTER	164,002	0.1818	3,280		3,280		3,280
HEALTH-ADMIN	5,373,628	5.9581	107,473		107,473		107,473

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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	0.7288	13,146		13,146		13,146
WELFARE	10,895,357	12.0803	217,907		217,907		217,907
LIBRARY	1,408,472	1.5617	28,169		28,169		28,169
AG EXTENSION	1,182,251	1.3108	23,645		23,645		23,645
ROADS	89,739	0.0995	1,795		1,795		1,795
PARKS	1,728,287	1.9163	34,566		34,566		34,566
FLEET MANAGEMENT	1,063,640	1.1793	21,273		21,273		21,273
BLDG MAINTENANCE	327,850	0.3635	6,557		6,557		6,557
CAL VANS ADMIN	263,493	0.2922	5,270		5,270		5,270
PW-ADMIN	334,895	0.3713	6,698		6,698		6,698
OTHER	3,936,662	4.3648	78,733		78,733		78,733
SubTotal	90,190,749	100.0000	1,803,815		1,803,815		1,803,815
TOTAL	90,190,749	100.0000	1,803,815		1,803,815		1,803,815

Allocation Basis: ACQUISITION COST AND SQUARE FOOTAGE OCCUPIED

Allocation Source: SPACE COSTS SUMMARY

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County or Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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	843	843
MICROFILM/STORAGE	9,265	9,265
CENTRAL SERVICES	8,213	8,213
LAW LIBRARY	2,592	2,592
DA PROSECUTION	24,094	24,094
CHILD ADVOCACY	6,519	6,519
SHERIFF ADMIN	26,001	26,001
SHERIFF - JAIL	775,969	775,969
JAIL KITCHEN	11,177	11,177
JUVENILE CENTER	170,883	170,883
PROBATION	29,157	29,157
VICTIM WITNESS	3,148	3,148
PROB. MISC GRANTS	233	233
FIRE	56,033	56,033
AG COMMISSIONER	41,451	41,451
BLDG INSPECTION	1,533	1,533
PLANNING	4,616	4,616
LAFCO	240	240
RECORDER	1,472	1,472
PUBLIC GUARDIAN	6,245	6,245
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 2014-2015
Fiscal Year 2012-2013
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	6,557	6,557
CAL VANS ADMIN	5,270	5,270
PW-ADMIN	6,698	6,698
OTHER	78,733	78,733
Direct Billed	0	0
Total	1,803,815	1,803,815

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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 $842,098 (6.67% of $12,625,159) 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 2014-2015
Fiscal Year 2012-2013
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT USE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	842,098			842,098
Total Allocated Additions:			0	0
Total To Be Allocated:	842,098	0		842,098

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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	842,098	0	842,098
Departmental Totals			
Total Expenditures	842,098	0	842,098
Deductions			
Total Deductions	0	0	0
Functional Cost	842,098	0	842,098
Allocation Step 1			
1st Allocation	842,098	0	842,098
Allocation Step 2			
2nd Allocation	0	0	0
Total For 02 EQUIPMENT USE			
Total Allocated	842,098	0	842,098

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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
PERSONNEL	7,860	0.0623	524		524		524
FINANCE	273,167	2.1637	18,220		18,220		18,220
COMMUNICATIONS	803,609	6.3651	53,601		53,601		53,601
BOARD OF SUP.	7,717	0.0611	515		515		515
ASSESSOR	127,618	1.0108	8,512		8,512		8,512
ELECTIONS	1,435,684	11.3716	95,760		95,760		95,760
DA PROSECUTION	242,952	1.9243	16,205		16,205		16,205
DA MISC GRANTS	76,687	0.6074	5,115		5,115		5,115
GRAND JURY	6,761	0.0536	451		451		451
SHERIFF ADMIN	100,381	0.7951	6,695		6,695		6,695
SHERIFF-NTF	122,705	0.9719	8,184		8,184		8,184
SHERIFF-AB109	33,579	0.2660	2,240		2,240		2,240
SHERIFF-OPS.	310,970	2.4631	20,742		20,742		20,742
RURAL CRIME	49,518	0.3922	3,303		3,303		3,303
SHERIFF - JAIL	64,040	0.5072	4,271		4,271		4,271
JAIL KITCHEN	41,140	0.3259	2,744		2,744		2,744
JUVENILE CENTER	27,678	0.2192	1,846		1,846		1,846
PROBATION-AB109	254,149	2.0130	16,952		16,952		16,952
PROBATION	180,279	1.4279	12,025		12,025		12,025
VICTIM WITNESS	51,940	0.4114	3,464		3,464		3,464
PROB. MISC GRANTS	168,327	1.3333	11,227		11,227		11,227
FIRE	6,207,982	49.1716	414,073		414,073		414,073
AG COMMISSIONER	62,959	0.4987	4,199		4,199		4,199
BLDG INSPECTION	15,961	0.1264	1,065		1,065		1,065
PLANNING	17,854	0.1414	1,191		1,191		1,191
RECORDER	47,452	0.3759	3,165		3,165		3,165
PUBLIC GUARDIAN	5,730	0.0454	382		382		382
ANIMAL CONTROL	15,375	0.1218	1,026		1,026		1,026
ANIMAL SHELTER	54,978	0.4355	3,667		3,667		3,667
HEALTH DEPT	113,324	0.8976	7,559		7,559		7,559
HEALTH-ADMIN	401,138	3.1773	26,756		26,756		26,756

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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
EHS	11,728	0.0929	782		782		782
HEALTH LAB	169,896	1.3457	11,332		11,332		11,332
MEDICAL RECORDS	11,571	0.0917	772		772		772
WIC	286,265	2.2674	19,094		19,094		19,094
TB PROGRAM	10,135	0.0803	676		676		676
FAMILY PLANNING	312,390	2.4743	20,836		20,836		20,836
EMERGENCY PREP	77,597	0.6146	5,176		5,176		5,176
CRIPPLED CHILD	5,445	0.0431	363		363		363
SUBSTANCE ABUSE	5,201	0.0412	347		347		347
BHA-MH ACT	83,985	0.6652	5,602		5,602		5,602
FIRST 5	46,554	0.3687	3,105		3,105		3,105
BHA	13,155	0.1042	877		877		877
LIBRARY	261,723	2.0730	17,457		17,457		17,457
SubTotal	12,625,159	100.0000	842,098		842,098		842,098
TOTAL	12,625,159	100.0000	842,098		842,098		842,098

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 2014-2015
Fiscal Year 2012-2013
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE

Receiving Department	Total	EQUIPMENT USE
PERSONNEL	524	524
FINANCE	18,220	18,220
COMMUNICATIONS	53,601	53,601
BOARD OF SUP.	515	515
ASSESSOR	8,512	8,512
ELECTIONS	95,760	95,760
DA PROSECUTION	16,205	16,205
DA MISC GRANTS	5,115	5,115
GRAND JURY	451	451
SHERIFF ADMIN	6,695	6,695
SHERIFF-NTF	8,184	8,184
SHERIFF-AB109	2,240	2,240
SHERIFF-OPS.	20,742	20,742
RURAL CRIME	3,303	3,303
SHERIFF - JAIL	4,271	4,271
JAIL KITCHEN	2,744	2,744
JUVENILE CENTER	1,846	1,846
PROBATION-AB109	16,952	16,952
PROBATION	12,025	12,025
VICTIM WITNESS	3,464	3,464
PROB. MISC GRANTS	11,227	11,227
FIRE	414,073	414,073
AG COMMISSIONER	4,199	4,199
BLDG INSPECTION	1,065	1,065
PLANNING	1,191	1,191
RECORDER	3,165	3,165
PUBLIC GUARDIAN	382	382
ANIMAL CONTROL	1,026	1,026
ANIMAL SHELTER	3,667	3,667
HEALTH DEPT	7,559	7,559
HEALTH-ADMIN	26,756	26,756
EHS	782	782
HEALTH LAB	11,332	11,332
MEDICAL RECORDS	772	772

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE

Receiving Department	Total	EQUIPMENT USE
WIC	19,094	19,094
TB PROGRAM	676	676
FAMILY PLANNING	20,836	20,836
EMERGENCY PREP	5,176	5,176
CRIPPLED CHILD	363	363
SUBSTANCE ABUSE	347	347
BHA-MH ACT	5,602	5,602
FIRST 5	3,105	3,105
BHA	877	877
LIBRARY	17,457	17,457
Direct Billed	0	0
Total	842,098	842,098

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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 2014-2015
Fiscal Year 2012-2013
Schedule .2 - Costs To Be Allocated
For Department ADMINISTRATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	870,943			870,943
BUILDING USE	9,290		9,290	
ADMINISTRATION		1,673	1,673	
INSURANCE		7,014	7,014	
PERSONNEL		4,961	4,961	
FINANCE		6,025	6,025	
COUNTY COUNSEL		10,225	10,225	
Total Allocated Additions:	9,290	29,898	39,188	39,188
Total To Be Allocated:	880,233	29,898		910,131

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Schedule .3 - Costs Allocated By Activity
For Department ADMINISTRATION

	Total	General & Admin	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT
Wages & Benefits					
SALARIES & WAGES	483,376	0	43,900	168,837	148,509
FRINGE BENEFITS	166,341	0	15,104	58,103	51,100
Other Expense & Cost					
SERVICES & SUPPLIES	221,226	0	20,087	77,274	67,961
FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	870,943	0	79,091	304,214	267,570
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	870,943	0	79,091	304,214	267,570
Allocation Step 1					
Inbound- All Others	9,290	9,290	0	0	0
Reallocate Admin Costs		(9,290)	844	3,244	2,854
Unallocated Costs	(208,785)	0	0	0	0
1st Allocation	671,448	0	79,935	307,458	270,424
Allocation Step 2					
Inbound- All Others	29,898	29,898	0	0	0
Reallocate Admin Costs		(29,898)	2,715	10,443	9,185
Unallocated Costs	(7,092)	0	0	0	0
2nd Allocation	22,806	0	2,715	10,443	9,185
Total For 04 ADMINISTRATION					
Total Allocated	694,254	0	82,650	317,901	279,609

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Schedule .3 - Costs Allocated By Activity
For Department ADMINISTRATION

	PERSONNEL ADMIN	UNALLOWED
Wages & Benefits		
SALARIES & WAGES	7,480	114,650
FRINGE BENEFITS	2,578	39,456
Other Expense & Cost		
SERVICES & SUPPLIES	3,429	52,475
FIXED ASSETS	0	0
Departmental Totals		
Total Expenditures	13,487	206,581
Deductions		
Total Deductions	0	0
Functional Cost	13,487	206,581
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	144	2,204
Unallocated Costs	0	(208,785)
1st Allocation	13,631	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	463	7,092
Unallocated Costs	0	(7,092)
2nd Allocation	463	0
Total For 04 ADMINISTRATION		
Total Allocated	14,094	0

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County or Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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	656	0.4318	345		345		345
INSURANCE	650	0.4278	342		342	12	354
PERSONNEL	967	0.6365	509		509	17	526
FINANCE	2,249	1.4803	1,183		1,183	40	1,223
COMMUNICATIONS	1,296	0.8530	682		682	23	705
COUNTY COUNSEL	893	0.5878	470		470	16	486
BOARD OF SUP.	696	0.4581	366		366	12	378
ASSESSOR	1,970	1.2966	1,036		1,036	35	1,071
ELECTIONS	787	0.5180	414		414	14	428
INFO. TECHNOLOGY	4,571	3.0086	2,405		2,405	82	2,487
PURCHASING	138	0.0908	73		73	2	75
MICROFILM/STORAGE	362	0.2383	190		190	6	196
CENTRAL SERVICES	673	0.4430	354		354	12	366
TELECOMMUNICATION	408	0.2685	215		215	7	222
UNEMP. INS.	1	0.0007	1		1		1
WORKERS COMP	387	0.2547	204		204	7	211
LIAB. INSURANCE	1,035	0.6812	545		545	19	564
LAW LIBRARY	102	0.0671	54		54	2	56
GEN. FUND COURT	3,519	2.3162	1,851		1,851	63	1,914
COURT REPORTER	22	0.0145	12		12		12
DA PROSECUTION	4,233	2.7861	2,227		2,227	76	2,303
CHILD SUPPORT	3,993	2.6281	2,101		2,101	72	2,173
DA CHILD ABDUCT.	185	0.1218	97		97	3	100
CHILD ADVOCACY	396	0.2606	208		208	7	215
DA PRISONS	804	0.5292	423		423	14	437
DA ST RAPE GRANT	169	0.1112	89		89	3	92
DA MISC GRANTS	368	0.2422	194		194	7	201
GRAND JURY	109	0.0717	57		57	2	59
SHERIFF ADMIN	906	0.5963	477		477	16	493
SHERIFF-NTF	338	0.2225	178		178	6	184
SHERIFF-AB109	2,015	1.3262	1,060		1,060	36	1,096

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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.	7,574	4.9851	3,985		3,985	136	4,121
RURAL CRIME	310	0.2040	163		163	6	169
SHERIFF OPS-AB443	493	0.3245	259		259	9	268
COURT SECURITY	884	0.5818	465		465	16	481
SHERIFF - JAIL	10,718	7.0544	5,639		5,639	192	5,831
JUVENILE CENTER	4,737	3.1178	2,492		2,492	85	2,577
PROBATION-AB109	1,138	0.7490	599		599	20	619
PROBATION-SB678	227	0.1494	119		119	4	123
PROB-YOBG	399	0.2626	210		210	7	217
PROB-PROP 36	17	0.0112	9		9		9
PROBATION	4,549	2.9941	2,393		2,393	82	2,475
VICTIM WITNESS	174	0.1145	92		92	3	95
PROB. MISC GRANTS	381	0.2508	200		200	7	207
FIRE	8,825	5.8085	4,643		4,643	158	4,801
OFFICE OF EMERG MGT	77	0.0507	41		41	1	42
HOMELAND SECURITY	325	0.2139	171		171	6	177
AG COMMISSIONER	2,217	1.4592	1,166		1,166	40	1,206
BLDG INSPECTION	438	0.2883	230		230	8	238
PLANNING	876	0.5766	461		461	16	477
LAFCO	47	0.0309	25		25	1	26
RECORDER	828	0.5450	436		436	15	451
PUBLIC GUARDIAN	449	0.2955	236		236	8	244
ANIMAL CONTROL	211	0.1389	111		111	4	115
ANIMAL SHELTER	546	0.3594	287		287	10	297
HEALTH DEPT	292	0.1922	154		154	5	159
HEALTH-ADMIN	801	0.5272	421		421	14	435
COMM. DISEASE	41	0.0270	22		22	1	23
EHS	1,196	0.7872	629		629	21	650
PUB HLTH NURSING	806	0.5305	424		424	14	438
HEALTH LAB	369	0.2429	194		194	7	201
TOBACCO GRANT	194	0.1277	102		102	3	105

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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
WIC	1,727	1.1367	909		909	31	940
TB PROGRAM	171	0.1126	90		90	3	93
FAMILY PLANNING	1,302	0.8570	685		685	23	708
EMERGENCY PREP	223	0.1468	117		117	4	121
AIDS PROGRAM	255	0.1678	134		134	5	139
CHILD HEALTH	522	0.3436	275		275	9	284
CRIPPLED CHILD	365	0.2402	192		192	7	199
HEALTH GRANTS	521	0.3429	274		274	9	283
MARGOLIN GRANT	263	0.1731	138		138	5	143
MENTAL HEALTH	7,498	4.9351	3,945		3,945	135	4,080
MENTAL HLTH-CNTY	1,053	0.6931	554		554	19	573
SUBSTANCE ABUSE	929	0.6115	489		489	17	506
BHA-MH ACT	5,867	3.8616	3,087		3,087	105	3,192
FIRST 5	1,970	1.2966	1,036		1,036	35	1,071
WELFARE	25,593	16.8445	13,464		13,464	465	13,929
CHILD ABUSE	223	0.1468	117		117	4	121
LIBRARY	1,902	1.2519	1,001		1,001	34	1,035
AG EXTENSION	173	0.1139	91		91	3	94
ROADS	9,150	6.0224	4,814		4,814	164	4,978
PARKS	1,084	0.7135	570		570	19	589
FLEET MANAGEMENT	2,978	1.9601	1,567		1,567	53	1,620
BLDG MAINTENANCE	3,008	1.9798	1,583		1,583	54	1,637
SURVEYOR	119	0.0783	63		63	2	65
SubTotal	151,933	100.0000	79,935		79,935	2,715	82,650
TOTAL	151,933	100.0000	79,935		79,935	2,715	82,650

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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	656	0.4318	1,328		1,328		1,328
INSURANCE	650	0.4278	1,315		1,315	45	1,360
PERSONNEL	967	0.6365	1,957		1,957	67	2,024
FINANCE	2,249	1.4803	4,551		4,551	155	4,706
COMMUNICATIONS	1,296	0.8530	2,623		2,623	89	2,712
COUNTY COUNSEL	893	0.5878	1,807		1,807	62	1,869
BOARD OF SUP.	696	0.4581	1,408		1,408	48	1,456
ASSESSOR	1,970	1.2966	3,987		3,987	136	4,123
ELECTIONS	787	0.5180	1,593		1,593	54	1,647
INFO. TECHNOLOGY	4,571	3.0086	9,250		9,250	316	9,566
PURCHASING	138	0.0908	279		279	10	289
MICROFILM/STORAGE	362	0.2383	733		733	25	758
CENTRAL SERVICES	673	0.4430	1,362		1,362	46	1,408
TELECOMMUNICATION	408	0.2685	826		826	28	854
UNEMP. INS.	1	0.0007	2		2		2
WORKERS COMP	387	0.2547	783		783	27	810
LIAB. INSURANCE	1,035	0.6812	2,094		2,094	71	2,165
LAW LIBRARY	102	0.0671	206		206	7	213
GEN. FUND COURT	3,519	2.3162	7,121		7,121	243	7,364
COURT REPORTER	22	0.0145	45		45	2	47
DA PROSECUTION	4,233	2.7861	8,566		8,566	292	8,858
CHILD SUPPORT	3,993	2.6281	8,080		8,080	276	8,356
DA CHILD ABDUCT.	185	0.1218	374		374	13	387
CHILD ADVOCACY	396	0.2606	801		801	27	828
DA PRISONS	804	0.5292	1,627		1,627	56	1,683
DA ST RAPE GRANT	169	0.1112	342		342	12	354
DA MISC GRANTS	368	0.2422	745		745	25	770
GRAND JURY	109	0.0717	221		221	8	229
SHERIFF ADMIN	906	0.5963	1,833		1,833	63	1,896
SHERIFF-NTF	338	0.2225	684		684	23	707
SHERIFF-AB109	2,015	1.3262	4,078		4,078	139	4,217

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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.	7,574	4.9851	15,327		15,327	523	15,850
RURAL CRIME	310	0.2040	627		627	21	648
SHERIFF OPS-AB443	493	0.3245	998		998	34	1,032
COURT SECURITY	884	0.5818	1,789		1,789	61	1,850
SHERIFF - JAIL	10,718	7.0544	21,689		21,689	740	22,429
JUVENILE CENTER	4,737	3.1178	9,586		9,586	327	9,913
PROBATION-AB109	1,138	0.7490	2,303		2,303	79	2,382
PROBATION-SB678	227	0.1494	459		459	16	475
PROB-YOBG	399	0.2626	807		807	28	835
PROB-PROP 36	17	0.0112	34		34	1	35
PROBATION	4,549	2.9941	9,206		9,206	314	9,520
VICTIM WITNESS	174	0.1145	352		352	12	364
PROB. MISC GRANTS	381	0.2508	771		771	26	797
FIRE	8,825	5.8085	17,859		17,859	609	18,468
OFFICE OF EMERG MGT	77	0.0507	156		156	5	161
HOMELAND SECURITY	325	0.2139	658		658	22	680
AG COMMISSIONER	2,217	1.4592	4,486		4,486	153	4,639
BLDG INSPECTION	438	0.2883	886		886	30	916
PLANNING	876	0.5766	1,773		1,773	60	1,833
LAFCO	47	0.0309	95		95	3	98
RECORDER	828	0.5450	1,676		1,676	57	1,733
PUBLIC GUARDIAN	449	0.2955	909		909	31	940
ANIMAL CONTROL	211	0.1389	427		427	15	442
ANIMAL SHELTER	546	0.3594	1,105		1,105	38	1,143
HEALTH DEPT	292	0.1922	591		591	20	611
HEALTH-ADMIN	801	0.5272	1,621		1,621	55	1,676
COMM. DISEASE	41	0.0270	83		83	3	86
EHS	1,196	0.7872	2,420		2,420	83	2,503
PUB HLTH NURSING	806	0.5305	1,631		1,631	56	1,687
HEALTH LAB	369	0.2429	747		747	25	772
TOBACCO GRANT	194	0.1277	393		393	13	406

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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
WIC	1,727	1.1367	3,495		3,495	119	3,614
TB PROGRAM	171	0.1126	346		346	12	358
FAMILY PLANNING	1,302	0.8570	2,635		2,635	90	2,725
EMERGENCY PREP	223	0.1468	451		451	15	466
AIDS PROGRAM	255	0.1678	516		516	18	534
CHILD HEALTH	522	0.3436	1,056		1,056	36	1,092
CRIPPLED CHILD	365	0.2402	739		739	25	764
HEALTH GRANTS	521	0.3429	1,054		1,054	36	1,090
MARGOLIN GRANT	263	0.1731	532		532	18	550
MENTAL HEALTH	7,498	4.9351	15,173		15,173	518	15,691
MENTAL HLTH-CNTY	1,053	0.6931	2,131		2,131	73	2,204
SUBSTANCE ABUSE	929	0.6115	1,880		1,880	64	1,944
BHA-MH ACT	5,867	3.8616	11,873		11,873	405	12,278
FIRST 5	1,970	1.2966	3,987		3,987	136	4,123
WELFARE	25,593	16.8445	51,791		51,791	1,766	53,557
CHILD ABUSE	223	0.1468	451		451	15	466
LIBRARY	1,902	1.2519	3,849		3,849	131	3,980
AG EXTENSION	173	0.1139	350		350	12	362
ROADS	9,150	6.0224	18,516		18,516	632	19,148
PARKS	1,084	0.7135	2,194		2,194	75	2,269
FLEET MANAGEMENT	2,978	1.9601	6,026		6,026	206	6,232
BLDG MAINTENANCE	3,008	1.9798	6,087		6,087	208	6,295
SURVEYOR	119	0.0783	241		241	8	249
SubTotal	151,933	100.0000	307,458		307,458	10,443	317,901
TOTAL	151,933	100.0000	307,458		307,458	10,443	317,901

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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	270,424	-215,142	55,282	9,185	64,467
SubTotal	100	100.0000	270,424	-215,142	55,282	9,185	64,467
Direct Billed				215,142	215,142		215,142
TOTAL	100	100.0000	270,424		270,424	9,185	279,609

Allocation Basis: DIRECT ALLOCATION TO USER DEPARTMENT

Allocation Source: TIME WORKSHEETS

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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	13,631		13,631	463	14,094
SubTotal	100	100.0000	13,631		13,631	463	14,094
TOTAL	100	100.0000	13,631		13,631	463	14,094

Allocation Basis: DIRECT ALLOCATION TO USER DEPARTMENT

Allocation Source: TIME WORKSHEET

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Schedule .5 - Allocation Summary
For Department ADMINISTRATION

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
ADMINISTRATION	1,673	345	1,328	0	0
INSURANCE	66,181	354	1,360	64,467	0
PERSONNEL	16,644	526	2,024	0	14,094
FINANCE	5,929	1,223	4,706	0	0
COMMUNICATIONS	3,417	705	2,712	0	0
COUNTY COUNSEL	2,355	486	1,869	0	0
BOARD OF SUP.	1,834	378	1,456	0	0
ASSESSOR	5,194	1,071	4,123	0	0
ELECTIONS	2,075	428	1,647	0	0
INFO. TECHNOLOGY	12,053	2,487	9,566	0	0
PURCHASING	364	75	289	0	0
MICROFILM/STORAGE	954	196	758	0	0
CENTRAL SERVICES	1,774	366	1,408	0	0
TELECOMMUNICATION	1,076	222	854	0	0
UNEMP. INS.	3	1	2	0	0
WORKERS COMP	1,021	211	810	0	0
LIAB. INSURANCE	2,729	564	2,165	0	0
LAW LIBRARY	269	56	213	0	0
GEN. FUND COURT	9,278	1,914	7,364	0	0
COURT REPORTER	59	12	47	0	0
DA PROSECUTION	11,161	2,303	8,858	0	0
CHILD SUPPORT	10,529	2,173	8,356	0	0
DA CHILD ABDUCT.	487	100	387	0	0
CHILD ADVOCACY	1,043	215	828	0	0
DA PRISONS	2,120	437	1,683	0	0
DA ST RAPE GRANT	446	92	354	0	0
DA MISC GRANTS	971	201	770	0	0
GRAND JURY	288	59	229	0	0
SHERIFF ADMIN	2,389	493	1,896	0	0
SHERIFF-NTF	891	184	707	0	0
SHERIFF-AB109	5,313	1,096	4,217	0	0
SHERIFF-OPS.	19,971	4,121	15,850	0	0
RURAL CRIME	817	169	648	0	0
SHERIFF OPS-AB443	1,300	268	1,032	0	0

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Schedule .5 - Allocation Summary
For Department ADMINISTRATION

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
COURT SECURITY	2,331	481	1,850	0	0
SHERIFF - JAIL	28,260	5,831	22,429	0	0
JUVENILE CENTER	12,490	2,577	9,913	0	0
PROBATION-AB109	3,001	619	2,382	0	0
PROBATION-SB678	598	123	475	0	0
PROB-YOBG	1,052	217	835	0	0
PROB-PROP 36	44	9	35	0	0
PROBATION	11,995	2,475	9,520	0	0
VICTIM WITNESS	459	95	364	0	0
PROB. MISC GRANTS	1,004	207	797	0	0
FIRE	23,269	4,801	18,468	0	0
OFFICE OF EMERG MGT	203	42	161	0	0
HOMELAND SECURITY	857	177	680	0	0
AG COMMISSIONER	5,845	1,206	4,639	0	0
BLDG INSPECTION	1,154	238	916	0	0
PLANNING	2,310	477	1,833	0	0
LAFCO	124	26	98	0	0
RECORDER	2,184	451	1,733	0	0
PUBLIC GUARDIAN	1,184	244	940	0	0
ANIMAL CONTROL	557	115	442	0	0
ANIMAL SHELTER	1,440	297	1,143	0	0
HEALTH DEPT	770	159	611	0	0
HEALTH-ADMIN	2,111	435	1,676	0	0
COMM. DISEASE	109	23	86	0	0
EHS	3,153	650	2,503	0	0
PUB HLTH NURSING	2,125	438	1,687	0	0
HEALTH LAB	973	201	772	0	0
TOBACCO GRANT	511	105	406	0	0
WIC	4,554	940	3,614	0	0
TB PROGRAM	451	93	358	0	0
FAMILY PLANNING	3,433	708	2,725	0	0
EMERGENCY PREP	587	121	466	0	0
AIDS PROGRAM	673	139	534	0	0
CHILD HEALTH	1,376	284	1,092	0	0

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Schedule .5 - Allocation Summary
For Department ADMINISTRATION

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
CRIPPLED CHILD	963	199	764	0	0
HEALTH GRANTS	1,373	283	1,090	0	0
MARGOLIN GRANT	693	143	550	0	0
MENTAL HEALTH	19,771	4,080	15,691	0	0
MENTAL HLTH-CNTY	2,777	573	2,204	0	0
SUBSTANCE ABUSE	2,450	506	1,944	0	0
BHA-MH ACT	15,470	3,192	12,278	0	0
FIRST 5	5,194	1,071	4,123	0	0
WELFARE	67,486	13,929	53,557	0	0
CHILD ABUSE	587	121	466	0	0
LIBRARY	5,015	1,035	3,980	0	0
AG EXTENSION	456	94	362	0	0
ROADS	24,126	4,978	19,148	0	0
PARKS	2,858	589	2,269	0	0
FLEET MANAGEMENT	7,852	1,620	6,232	0	0
BLDG MAINTENANCE	7,932	1,637	6,295	0	0
SURVEYOR	314	65	249	0	0
Direct Billed	215,142	0	0	215,142	0
Total	694,254	82,650	317,901	279,609	14,094

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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.

(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.

(6) Aircraft insurance premiums are allocated directly to the Fire Department which contracts with a helicopter ambulance company.

(7) Cyber insurance premiums are allocated evenly to each covered department.

County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Schedule .2 - Costs To Be Allocated
For Department INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	649,992			649,992
ADMINISTRATION	56,939	9,242	66,181	
FINANCE		3,928	3,928	
COUNTY COUNSEL		167	167	
Total Allocated Additions:	56,939	13,337	70,276	70,276
Total To Be Allocated:	706,931	13,337		720,268

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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	6,840	0	6,840	0	0
PROPERTY/FIRE	81,890	0	0	81,890	0
MEDICAL MALPRACTICE	15,972	0	0	0	15,972
GENERAL LIABILITY	536,845	0	0	0	0
POLLUTION LIABILITY	5,808	0	0	0	0
AIRCRAFT INSURANCE	1,605	0	0	0	0
CYBER INSURANCE	1,032	0	0	0	0
Departmental Totals					
Total Expenditures	649,992	0	6,840	81,890	15,972
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	649,992	0	6,840	81,890	15,972
Allocation Step 1					
Inbound- All Others	56,939	56,939	0	0	0
Reallocate Admin Costs		(56,939)	599	7,174	1,399
1st Allocation	706,931	0	7,439	89,064	17,371
Allocation Step 2					
Inbound- All Others	13,337	13,337	0	0	0
Reallocate Admin Costs		(13,337)	140	1,680	328
2nd Allocation	13,337	0	140	1,680	328
Total For 03 INSURANCE					
Total Allocated	720,268	0	7,579	90,744	17,699

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB	AIRCRAFT INSURANCE	CYBER INSURANCE
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
BLANKET BOND	0	0	0	0	0
PROPERTY/FIRE	0	0	0	0	0
MEDICAL MALPRACTICE	0	0	0	0	0
GENERAL LIABILITY	322,107	214,738	0	0	0
POLLUTION LIABILITY	0	0	5,808	0	0
AIRCRAFT INSURANCE	0	0	0	1,605	0
CYBER INSURANCE	0	0	0	0	1,032
Departmental Totals					
Total Expenditures	322,107	214,738	5,808	1,605	1,032
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	322,107	214,738	5,808	1,605	1,032
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	28,216	18,811	509	141	90
1st Allocation	350,323	233,549	6,317	1,746	1,122
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	6,610	4,406	119	33	21
2nd Allocation	6,610	4,406	119	33	21
Total For 03 INSURANCE					
Total Allocated	356,933	237,955	6,436	1,779	1,143

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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	700	0.5303	39		39		39
PERSONNEL	750	0.5682	42		42	1	43
FINANCE	1,750	1.3257	99		99	2	101
COMMUNICATIONS	1,700	1.2879	96		96	2	98
COUNTY COUNSEL	900	0.6818	51		51	1	52
BOARD OF SUP.	700	0.5303	39		39	1	40
ASSESSOR	2,355	1.7841	133		133	3	136
ELECTIONS	600	0.4545	34		34	1	35
INFO. TECHNOLOGY	2,800	2.1212	158		158	3	161
PURCHASING	200	0.1515	11		11		11
MICROFILM/STORAGE	400	0.3030	23		23		23
CENTRAL SERVICES	300	0.2273	17		17		17
IT ADMIN.	300	0.2273	17		17		17
LAW LIBRARY	80	0.0606	5		5		5
DA PROSECUTION	4,025	3.0492	227		227	4	231
CHILD SUPPORT	5,900	4.4696	332		332	6	338
DA CHILD ABDUCT.	200	0.1515	11		11		11
CHILD ADVOCACY	360	0.2727	20		20		20
DA PRISONS	800	0.6060	45		45	1	46
DA ST RAPE GRANT	150	0.1136	8		8		8
DA MISC GRANTS	300	0.2273	17		17		17
SHERIFF ADMIN	2,100	1.5909	118		118	2	120
SHERIFF-NTF	100	0.0758	6		6		6
SHERIFF-AB109	3,000	2.2727	169		169	3	172
SHERIFF-OPS.	6,100	4.6211	344		344	7	351
RURAL CRIME	300	0.2273	17		17		17
SHERIFF OPS-AB443	500	0.3788	28		28	1	29
COURT SECURITY	1,175	0.8901	66		66	1	67
SHERIFF - JAIL	10,125	7.6703	571		571	11	582
JAIL KITCHEN	1,000	0.7576	56		56	1	57
JUVENILE CENTER	3,300	2.4999	186		186	4	190

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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-AB109	2,275	1.7234	128		128	2	130
PROBATION-SB678	300	0.2273	17		17		17
PROB-YOBG	400	0.3030	23		23		23
PROB-PROP 36	100	0.0758	6		6		6
PROBATION	5,130	3.8863	289		289	5	294
VICTIM WITNESS	195	0.1477	11		11		11
PROB. MISC GRANTS	500	0.3788	28		28	1	29
FIRE	7,050	5.3408	397		397	8	405
OFFICE OF EMERG MGT	100	0.0758	6		6		6
AG COMMISSIONER	2,550	1.9318	144		144	3	147
BLDG INSPECTION	400	0.3030	23		23		23
PLANNING	900	0.6818	51		51	1	52
RECORDER	700	0.5303	39		39	1	40
PUBLIC GUARDIAN	1,100	0.8333	62		62	1	63
ANIMAL CONTROL	200	0.1515	11		11		11
ANIMAL SHELTER	700	0.5303	39		39	1	40
HEALTH DEPT	100	0.0758	6		6		6
HEALTH-ADMIN	1,400	1.0606	79		79	1	80
COMM. DISEASE	700	0.5303	39		39	1	40
EHS	1,300	0.9848	73		73	1	74
PUB HLTH NURSING	1,150	0.8712	65		65	1	66
HEALTH LAB	300	0.2273	17		17		17
MEDICAL RECORDS	200	0.1515	11		11		11
TOBACCO GRANT	200	0.1515	11		11		11
WIC	2,600	1.9697	147		147	3	150
TB PROGRAM	100	0.0758	6		6		6
FAMILY PLANNING	1,460	1.1060	82		82	2	84
EMERGENCY PREP	200	0.1515	11		11		11
AIDS PROGRAM	300	0.2273	17		17		17
CHILD HEALTH	595	0.4507	34		34	1	35
CRIPPLED CHILD	680	0.5151	38		38	1	39

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Activity - BLANKET BOND

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH GRANTS	600	0.4545	34		34	1	35
MARGOLIN GRANT	260	0.1970	15		15		15
MENTAL HLTH-CNTY	100	0.0758	6		6		6
SUBSTANCE ABUSE	200	0.1515	11		11		11
BHA-MH ACT	1,700	1.2879	96		96	2	98
FIRST 5	400	0.3030	23		23		23
BHA	700	0.5303	39		39	1	40
WELFARE	29,200	22.1203	1,644		1,644	35	1,679
JOB TRAINING	2,600	1.9697	147		147	3	150
LIBRARY	1,738	1.3166	98		98	2	100
AG EXTENSION	200	0.1515	11		11		11
ROADS	2,100	1.5909	118		118	2	120
PARKS	900	0.6818	51		51	1	52
FLEET MANAGEMENT	700	0.5303	39		39	1	40
BLDG MAINTENANCE	3,000	2.2727	169		169	3	172
SURVEYOR	400	0.3030	23		23		23
PW-ADMIN	350	0.2651	20		20		20
SubTotal	132,003	100.0000	7,439		7,439	140	7,579
TOTAL	132,003	100.0000	7,439		7,439	140	7,579

Allocation Basis: NUMER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS

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Activity - PROPERTY/FIRE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	6,456	1.0367	923		923		923
PERSONNEL	2,914	0.4679	417		417	8	425
FINANCE	5,344	0.8581	764		764	15	779
COMMUNICATIONS	5,250	0.8430	751		751	14	765
COUNTY COUNSEL	2,920	0.4689	418		418	8	426
BOARD OF SUP.	6,456	1.0367	923		923	18	941
ASSESSOR	7,305	1.1730	1,045		1,045	20	1,065
ELECTIONS	5,008	0.8042	716		716	14	730
INFO. TECHNOLOGY	12,182	1.9562	1,742		1,742	33	1,775
PURCHASING	1,176	0.1888	168		168	3	171
MICROFILM/STORAGE	7,080	1.1369	1,013		1,013	19	1,032
CENTRAL SERVICES	3,856	0.6192	551		551	11	562
LAW LIBRARY	1,863	0.2992	266		266	5	271
GEN. FUND COURT	78,580	12.6183	11,238		11,238	214	11,452
DA PROSECUTION	17,073	2.7416	2,442		2,442	47	2,489
CHILD SUPPORT	26,088	4.1892	3,731		3,731	71	3,802
CHILD ADVOCACY	1,606	0.2579	230		230	4	234
GRAND JURY	2,000	0.3212	286		286	5	291
SHERIFF ADMIN	14,365	2.3067	2,054		2,054	39	2,093
SHERIFF - JAIL	125,046	20.0799	17,887		17,887	344	18,231
JAIL KITCHEN	2,975	0.4777	425		425	8	433
JUVENILE CENTER	49,995	8.0282	7,150		7,150	136	7,286
PROBATION	21,720	3.4878	3,106		3,106	59	3,165
VICTIM WITNESS	1,440	0.2312	206		206	4	210
PROB. MISC GRANTS	800	0.1285	114		114	2	116
FIRE	30,153	4.8420	4,312		4,312	82	4,394
AG COMMISSIONER	13,760	2.2096	1,968		1,968	38	2,006
BLDG INSPECTION	1,130	0.1815	162		162	3	165
PLANNING	3,403	0.5465	487		487	9	496
LAFCO	177	0.0284	25		25		25
RECORDER	1,104	0.1773	158		158	3	161

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Activity - PROPERTY/FIRE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC GUARDIAN	4,183	0.6717	598		598	11	609
ANIMAL SHELTER	6,196	0.9950	886		886	17	903
HEALTH-ADMIN	20,418	3.2787	2,920		2,920	56	2,976
EHS	4,000	0.6423	572		572	11	583
WELFARE	62,510	10.0378	8,940		8,940	170	9,110
LIBRARY	9,578	1.5380	1,370		1,370	26	1,396
AG EXTENSION	10,000	1.6058	1,430		1,430	27	1,457
ROADS	5,661	0.9090	810		810	15	825
PARKS	15,513	2.4911	2,219		2,219	42	2,261
FLEET MANAGEMENT	144	0.0231	21		21		21
BLDG MAINTENANCE	14,265	2.2907	2,040		2,040	39	2,079
CAL VANS ADMIN	6,113	0.9816	874		874	17	891
PW-ADMIN	4,938	0.7929	706		706	13	719
SubTotal	622,744	100.0000	89,064		89,064	1,680	90,744
TOTAL	622,744	100.0000	89,064		89,064	1,680	90,744

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	17,371		17,371	328	17,699
SubTotal	100	100.0000	17,371		17,371	328	17,699
TOTAL	100	100.0000	17,371		17,371	328	17,699

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	13,629	1.3629	4,775		4,775		4,775
DA PROSECUTION	4,080	0.4080	1,429		1,429	27	1,456
SHERIFF-OPS.	258,643	25.8643	90,609		90,609	1,733	92,342
PROBATION	817	0.0817	286		286	5	291
FIRE	4,784	0.4784	1,676		1,676	32	1,708
AG COMMISSIONER	4,500	0.4500	1,576		1,576	30	1,606
HEALTH DEPT	234,525	23.4525	82,160		82,160	1,572	83,732
WELFARE	305,839	30.5839	107,142		107,142	2,051	109,193
ROADS	172,255	17.2255	60,345		60,345	1,154	61,499
OTHER	928	0.0928	325		325	6	331
SubTotal	1,000,000	100.0000	350,323		350,323	6,610	356,933
TOTAL	1,000,000	100.0000	350,323		350,323	6,610	356,933

Allocation Basis: DEPARTMENTAL PERCENTAGE OF INCURRED

Allocation Source: COST CLAIM DETAIL

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Activity - GEN LIAB EXPO

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	700	0.5303	1,238		1,238		1,238
PERSONNEL	750	0.5682	1,327		1,327	25	1,352
FINANCE	1,750	1.3257	3,096		3,096	59	3,155
COMMUNICATIONS	1,700	1.2879	3,008		3,008	57	3,065
COUNTY COUNSEL	900	0.6818	1,592		1,592	30	1,622
BOARD OF SUP.	700	0.5303	1,238		1,238	23	1,261
ASSESSOR	2,355	1.7841	4,167		4,167	79	4,246
ELECTIONS	600	0.4545	1,062		1,062	20	1,082
INFO. TECHNOLOGY	2,800	2.1212	4,954		4,954	94	5,048
PURCHASING	200	0.1515	354		354	7	361
MICROFILM/STORAGE	400	0.3030	708		708	13	721
CENTRAL SERVICES	300	0.2273	531		531	10	541
IT ADMIN.	300	0.2273	531		531	10	541
LAW LIBRARY	80	0.0606	142		142	3	145
DA PROSECUTION	4,025	3.0492	7,121		7,121	135	7,256
CHILD SUPPORT	5,900	4.4696	10,439		10,439	198	10,637
DA CHILD ABDUCT.	200	0.1515	354		354	7	361
CHILD ADVOCACY	360	0.2727	637		637	12	649
DA PRISONS	800	0.6060	1,415		1,415	27	1,442
DA ST RAPE GRANT	150	0.1136	265		265	5	270
DA MISC GRANTS	300	0.2273	531		531	10	541
SHERIFF ADMIN	2,100	1.5909	3,715		3,715	70	3,785
SHERIFF-NTF	100	0.0758	177		177	3	180
SHERIFF-AB109	3,000	2.2727	5,308		5,308	101	5,409
SHERIFF-OPS.	6,100	4.6211	10,793		10,793	205	10,998
RURAL CRIME	300	0.2273	531		531	10	541
SHERIFF OPS-AB443	500	0.3788	885		885	17	902
COURT SECURITY	1,175	0.8901	2,079		2,079	39	2,118
SHERIFF - JAIL	10,125	7.6703	17,914		17,914	340	18,254
JAIL KITCHEN	1,000	0.7576	1,769		1,769	34	1,803
JUVENILE CENTER	3,300	2.4999	5,839		5,839	111	5,950

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Activity - GEN LIAB EXPO

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PROBATION-AB109	2,275	1.7234	4,025		4,025	76	4,101
PROBATION-SB678	300	0.2273	531		531	10	541
PROB-YOBG	400	0.3030	708		708	13	721
PROB-PROP 36	100	0.0758	177		177	3	180
PROBATION	5,130	3.8863	9,076		9,076	172	9,248
VICTIM WITNESS	195	0.1477	345		345	7	352
PROB. MISC GRANTS	500	0.3788	885		885	17	902
FIRE	7,050	5.3408	12,473		12,473	237	12,710
OFFICE OF EMERG MGT	100	0.0758	177		177	3	180
AG COMMISSIONER	2,550	1.9318	4,512		4,512	86	4,598
BLDG INSPECTION	400	0.3030	708		708	13	721
PLANNING	900	0.6818	1,592		1,592	30	1,622
RECORDER	700	0.5303	1,238		1,238	23	1,261
PUBLIC GUARDIAN	1,100	0.8333	1,946		1,946	37	1,983
ANIMAL CONTROL	200	0.1515	354		354	7	361
ANIMAL SHELTER	700	0.5303	1,238		1,238	23	1,261
HEALTH DEPT	100	0.0758	177		177	3	180
HEALTH-ADMIN	1,400	1.0606	2,477		2,477	47	2,524
COMM. DISEASE	700	0.5303	1,238		1,238	23	1,261
EHS	1,300	0.9848	2,300		2,300	44	2,344
PUB HLTH NURSING	1,150	0.8712	2,035		2,035	39	2,074
HEALTH LAB	300	0.2273	531		531	10	541
MEDICAL RECORDS	200	0.1515	354		354	7	361
TOBACCO GRANT	200	0.1515	354		354	7	361
WIC	2,600	1.9697	4,600		4,600	87	4,687
TB PROGRAM	100	0.0758	177		177	3	180
FAMILY PLANNING	1,460	1.1060	2,583		2,583	49	2,632
EMERGENCY PREP	200	0.1515	354		354	7	361
AIDS PROGRAM	300	0.2273	531		531	10	541
CHILD HEALTH	595	0.4507	1,053		1,053	20	1,073
CRIPPLED CHILD	680	0.5151	1,203		1,203	23	1,226

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Activity - GEN LIAB EXPO

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH GRANTS	600	0.4545	1,062		1,062	20	1,082
MARGOLIN GRANT	260	0.1970	460		460	9	469
MENTAL HLTH-CNTY	100	0.0758	177		177	3	180
SUBSTANCE ABUSE	200	0.1515	354		354	7	361
BHA-MH ACT	1,700	1.2879	3,008		3,008	57	3,065
FIRST 5	400	0.3030	708		708	13	721
BHA	700	0.5303	1,238		1,238	23	1,261
WELFARE	29,200	22.1203	51,661		51,661	983	52,644
JOB TRAINING	2,600	1.9697	4,600		4,600	87	4,687
LIBRARY	1,738	1.3166	3,075		3,075	58	3,133
AG EXTENSION	200	0.1515	354		354	7	361
ROADS	2,100	1.5909	3,715		3,715	70	3,785
PARKS	900	0.6818	1,592		1,592	30	1,622
FLEET MANAGEMENT	700	0.5303	1,238		1,238	23	1,261
BLDG MAINTENANCE	3,000	2.2727	5,308		5,308	101	5,409
SURVEYOR	400	0.3030	708		708	13	721
PW-ADMIN	350	0.2651	619		619	12	631
SubTotal	132,003	100.0000	233,549		233,549	4,406	237,955
TOTAL	132,003	100.0000	233,549		233,549	4,406	237,955

Allocation Basis: NUMBER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS

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Activity - POLLUTION LIAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	6,456	1.0367	65		65		65
PERSONNEL	2,914	0.4679	30		30	1	31
FINANCE	5,344	0.8581	54		54	1	55
COMMUNICATIONS	5,250	0.8430	53		53	1	54
COUNTY COUNSEL	2,920	0.4689	30		30	1	31
BOARD OF SUP.	6,456	1.0367	65		65	1	66
ASSESSOR	7,305	1.1730	74		74	1	75
ELECTIONS	5,008	0.8042	51		51	1	52
INFO. TECHNOLOGY	12,182	1.9562	124		124	2	126
PURCHASING	1,176	0.1888	12		12		12
MICROFILM/STORAGE	7,080	1.1369	72		72	1	73
CENTRAL SERVICES	3,856	0.6192	39		39	1	40
LAW LIBRARY	1,863	0.2992	19		19		19
GEN. FUND COURT	78,580	12.6183	797		797	15	812
DA PROSECUTION	17,073	2.7416	173		173	3	176
CHILD SUPPORT	26,088	4.1892	265		265	5	270
CHILD ADVOCACY	1,606	0.2579	16		16		16
GRAND JURY	2,000	0.3212	20		20		20
SHERIFF ADMIN	14,365	2.3067	146		146	3	149
SHERIFF - JAIL	125,046	20.0799	1,270		1,270	25	1,295
JAIL KITCHEN	2,975	0.4777	30		30	1	31
JUVENILE CENTER	49,995	8.0282	507		507	10	517
PROBATION	21,720	3.4878	220		220	4	224
VICTIM WITNESS	1,440	0.2312	15		15		15
PROB. MISC GRANTS	800	0.1285	8		8		8
FIRE	30,153	4.8420	306		306	6	312
AG COMMISSIONER	13,760	2.2096	140		140	3	143
BLDG INSPECTION	1,130	0.1815	11		11		11
PLANNING	3,403	0.5465	35		35	1	36
LAFCO	177	0.0284	2		2		2
RECORDER	1,104	0.1773	11		11		11

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Activity - POLLUTION LIAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC GUARDIAN	4,183	0.6717	42		42	1	43
ANIMAL SHELTER	6,196	0.9950	63		63	1	64
HEALTH-ADMIN	20,418	3.2787	207		207	4	211
EHS	4,000	0.6423	41		41	1	42
WELFARE	62,510	10.0378	634		634	12	646
LIBRARY	9,578	1.5380	97		97	2	99
AG EXTENSION	10,000	1.6058	101		101	2	103
ROADS	5,661	0.9090	57		57	1	58
PARKS	15,513	2.4911	157		157	3	160
FLEET MANAGEMENT	144	0.0231	1		1		1
BLDG MAINTENANCE	14,265	2.2907	145		145	3	148
CAL VANS ADMIN	6,113	0.9816	62		62	1	63
PW-ADMIN	4,938	0.7929	50		50	1	51
SubTotal	622,744	100.0000	6,317		6,317	119	6,436
TOTAL	622,744	100.0000	6,317		6,317	119	6,436

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: SPACE COSTS SUMMARY

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Activity - AIRCRAFT INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE	100	100.0000	1,746		1,746	33	1,779
SubTotal	100	100.0000	1,746		1,746	33	1,779
TOTAL	100	100.0000	1,746		1,746	33	1,779

Allocation Basis: DIRECT ALLOCATION TO FIRE DEPARTMENT

Allocation Source: APPROPRIATIONS LEDGER

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Activity - CYBER INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	1	1.2064	-26		-26		-26
PERSONNEL	1	1.2048	14		14	21	35
FINANCE	1	1.2048	14		14		14
COMMUNICATIONS	1	1.2048	14		14		14
COUNTY COUNSEL	1	1.2048	14		14		14
BOARD OF SUP.	1	1.2048	14		14		14
ASSESSOR	1	1.2048	14		14		14
ELECTIONS	1	1.2048	14		14		14
INFO. TECHNOLOGY	1	1.2048	14		14		14
PURCHASING	1	1.2048	14		14		14
MICROFILM/STORAGE	1	1.2048	14		14		14
CENTRAL SERVICES	1	1.2048	14		14		14
TELECOMMUNICATION	1	1.2048	14		14		14
IT ADMIN.	1	1.2048	14		14		14
LAW LIBRARY	1	1.2048	14		14		14
DA PROSECUTION	1	1.2048	14		14		14
CHILD SUPPORT	1	1.2048	14		14		14
DA CHILD ABDUCT.	1	1.2048	14		14		14
CHILD ADVOCACY	1	1.2048	14		14		14
DA PRISONS	1	1.2048	14		14		14
DA ST RAPE GRANT	1	1.2048	14		14		14
DA MISC GRANTS	1	1.2048	14		14		14
GRAND JURY	1	1.2048	14		14		14
SHERIFF ADMIN	1	1.2048	14		14		14
SHERIFF-NTF	1	1.2048	14		14		14
SHERIFF-AB109	1	1.2048	14		14		14
SHERIFF-OPS.	1	1.2048	14		14		14
RURAL CRIME	1	1.2048	14		14		14
SHERIFF OPS-AB443	1	1.2048	14		14		14
COURT SECURITY	1	1.2048	14		14		14
SHERIFF - JAIL	1	1.2048	14		14		14

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - CYBER INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JAIL KITCHEN	1	1.2048	14		14		14
JUVENILE CENTER	1	1.2048	14		14		14
PROBATION-AB109	1	1.2048	14		14		14
PROBATION-SB678	1	1.2048	14		14		14
PROB-YOBG	1	1.2048	14		14		14
PROB-PROP 36	1	1.2048	14		14		14
PROBATION	1	1.2048	14		14		14
VICTIM WITNESS	1	1.2048	14		14		14
PROB. MISC GRANTS	1	1.2048	14		14		14
FIRE	1	1.2048	14		14		14
OFFICE OF EMERG MGT	1	1.2048	14		14		14
HOMELAND SECURITY	1	1.2048	14		14		14
AG COMMISSIONER	1	1.2048	14		14		14
BLDG INSPECTION	1	1.2048	14		14		14
PLANNING	1	1.2048	14		14		14
LAFCO	1	1.2048	14		14		14
RECORDER	1	1.2048	14		14		14
PUBLIC GUARDIAN	1	1.2048	14		14		14
ANIMAL CONTROL	1	1.2048	14		14		14
ANIMAL SHELTER	1	1.2048	14		14		14
HEALTH DEPT	1	1.2048	14		14		14
HEALTH-ADMIN	1	1.2048	14		14		14
COMM. DISEASE	1	1.2048	14		14		14
EHS	1	1.2048	14		14		14
PUB HLTH NURSING	1	1.2048	14		14		14
HEALTH LAB	1	1.2048	14		14		14
MEDICAL RECORDS	1	1.2048	14		14		14
TOBACCO GRANT	1	1.2048	14		14		14
WIC	1	1.2048	14		14		14
TB PROGRAM	1	1.2048	14		14		14
EMERGENCY PREP	1	1.2048	14		14		14

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - CYBER INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AIDS PROGRAM	1	1.2048	14		14		14
CHILD HEALTH	1	1.2048	14		14		14
CRIPPLED CHILD	1	1.2048	14		14		14
HEALTH GRANTS	1	1.2048	14		14		14
MARGOLIN GRANT	1	1.2048	14		14		14
MENTAL HLTH-CNTY	1	1.2048	14		14		14
SUBSTANCE ABUSE	1	1.2048	14		14		14
BHA-MH ACT	1	1.2048	14		14		14
FIRST 5	1	1.2048	14		14		14
BHA	1	1.2048	14		14		14
WELFARE	1	1.2048	14		14		14
IHSS	1	1.2048	14		14		14
JOB TRAINING	1	1.2048	14		14		14
LIBRARY	1	1.2048	14		14		14
AG EXTENSION	1	1.2048	14		14		14
ROADS	1	1.2048	14		14		14
PARKS	1	1.2048	14		14		14
FLEET MANAGEMENT	1	1.2048	14		14		14
BLDG MAINTENANCE	1	1.2048	14		14		14
SURVEYOR	1	1.2048	14		14		14
PW-ADMIN	1	1.2048	14		14		14
SubTotal	83	100.0000	1,122		1,122	21	1,143
TOTAL	83	100.0000	1,122		1,122	21	1,143

Allocation Basis: DIRECT ALLOCATION TO COVERED DEPARTMENTS

Allocation Source: APPROPRIATIONS LEDGER

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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	7,014	39	923	0	4,775	1,238	65
PERSONNEL	1,886	43	425	0	0	1,352	31
FINANCE	4,104	101	779	0	0	3,155	55
COMMUNICATIONS	3,996	98	765	0	0	3,065	54
COUNTY COUNSEL	2,145	52	426	0	0	1,622	31
BOARD OF SUP.	2,322	40	941	0	0	1,261	66
ASSESSOR	5,536	136	1,065	0	0	4,246	75
ELECTIONS	1,913	35	730	0	0	1,082	52
INFO. TECHNOLOGY	7,124	161	1,775	0	0	5,048	126
PURCHASING	569	11	171	0	0	361	12
MICROFILM/STORAGE	1,863	23	1,032	0	0	721	73
CENTRAL SERVICES	1,174	17	562	0	0	541	40
TELECOMMUNICATION	14	0	0	0	0	0	0
IT ADMIN.	572	17	0	0	0	541	0
LAW LIBRARY	454	5	271	0	0	145	19
GEN. FUND COURT	12,264	0	11,452	0	0	0	812
DA PROSECUTION	11,622	231	2,489	0	1,456	7,256	176
CHILD SUPPORT	15,061	338	3,802	0	0	10,637	270
DA CHILD ABDUCT.	386	11	0	0	0	361	0
CHILD ADVOCACY	933	20	234	0	0	649	16
DA PRISONS	1,502	46	0	0	0	1,442	0
DA ST RAPE GRANT	292	8	0	0	0	270	0
DA MISC GRANTS	572	17	0	0	0	541	0
GRAND JURY	325	0	291	0	0	0	20
SHERIFF ADMIN	6,161	120	2,093	0	0	3,785	149
SHERIFF-NTF	200	6	0	0	0	180	0
SHERIFF-AB109	5,595	172	0	0	0	5,409	0
SHERIFF-OPS.	103,705	351	0	0	92,342	10,998	0
RURAL CRIME	572	17	0	0	0	541	0
SHERIFF OPS-AB443	945	29	0	0	0	902	0
COURT SECURITY	2,199	67	0	0	0	2,118	0
SHERIFF - JAIL	38,376	582	18,231	0	0	18,254	1,295
JAIL KITCHEN	2,338	57	433	0	0	1,803	31
JUVENILE CENTER	13,957	190	7,286	0	0	5,950	517

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
PROBATION-AB109	4,245	130	0	0	0	4,101	0
PROBATION-SB678	572	17	0	0	0	541	0
PROB-YOBG	758	23	0	0	0	721	0
PROB-PROP 36	200	6	0	0	0	180	0
PROBATION	13,236	294	3,165	0	291	9,248	224
VICTIM WITNESS	602	11	210	0	0	352	15
PROB. MISC GRANTS	1,069	29	116	0	0	902	8
FIRE	21,322	405	4,394	0	1,708	12,710	312
OFFICE OF EMERG MGT	200	6	0	0	0	180	0
HOMELAND SECURITY	14	0	0	0	0	0	0
AG COMMISSIONER	8,514	147	2,006	0	1,606	4,598	143
BLDG INSPECTION	934	23	165	0	0	721	11
PLANNING	2,220	52	496	0	0	1,622	36
LAFCO	41	0	25	0	0	0	2
RECORDER	1,487	40	161	0	0	1,261	11
PUBLIC GUARDIAN	2,712	63	609	0	0	1,983	43
ANIMAL CONTROL	386	11	0	0	0	361	0
ANIMAL SHELTER	2,282	40	903	0	0	1,261	64
HEALTH DEPT	83,932	6	0	0	83,732	180	0
HEALTH-ADMIN	23,504	80	2,976	17,699	0	2,524	211
COMM. DISEASE	1,315	40	0	0	0	1,261	0
EHS	3,057	74	583	0	0	2,344	42
PUB HLTH NURSING	2,154	66	0	0	0	2,074	0
HEALTH LAB	572	17	0	0	0	541	0
MEDICAL RECORDS	386	11	0	0	0	361	0
TOBACCO GRANT	386	11	0	0	0	361	0
WIC	4,851	150	0	0	0	4,687	0
TB PROGRAM	200	6	0	0	0	180	0
FAMILY PLANNING	2,716	84	0	0	0	2,632	0
EMERGENCY PREP	386	11	0	0	0	361	0
AIDS PROGRAM	572	17	0	0	0	541	0
CHILD HEALTH	1,122	35	0	0	0	1,073	0
CRIPPLED CHILD	1,279	39	0	0	0	1,226	0
HEALTH GRANTS	1,131	35	0	0	0	1,082	0

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
MARGOLIN GRANT	498	15	0	0	0	469	0
MENTAL HLTH-CNTY	200	6	0	0	0	180	0
SUBSTANCE ABUSE	386	11	0	0	0	361	0
BHA-MH ACT	3,177	98	0	0	0	3,065	0
FIRST 5	758	23	0	0	0	721	0
BHA	1,315	40	0	0	0	1,261	0
WELFARE	173,286	1,679	9,110	0	109,193	52,644	646
IHSS	14	0	0	0	0	0	0
JOB TRAINING	4,851	150	0	0	0	4,687	0
LIBRARY	4,742	100	1,396	0	0	3,133	99
AG EXTENSION	1,946	11	1,457	0	0	361	103
ROADS	66,301	120	825	0	61,499	3,785	58
PARKS	4,109	52	2,261	0	0	1,622	160
FLEET MANAGEMENT	1,337	40	21	0	0	1,261	1
BLDG MAINTENANCE	7,822	172	2,079	0	0	5,409	148
SURVEYOR	758	23	0	0	0	721	0
CAL VANS ADMIN	954	0	891	0	0	0	63
PW-ADMIN	1,435	20	719	0	0	631	51
OTHER	331	0	0	0	331	0	0
Direct Billed	0	0	0	0	0	0	0
Total	720,268	7,579	90,744	17,699	356,933	237,955	6,436

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	AIRCRAFT	CYBER INSURANCE
ADMINISTRATION	0	(26)
PERSONNEL	0	35
FINANCE	0	14
COMMUNICATIONS	0	14
COUNTY COUNSEL	0	14
BOARD OF SUP.	0	14
ASSESSOR	0	14
ELECTIONS	0	14
INFO. TECHNOLOGY	0	14
PURCHASING	0	14
MICROFILM/STORAGE	0	14
CENTRAL SERVICES	0	14
TELECOMMUNICATION	0	14
IT ADMIN.	0	14
LAW LIBRARY	0	14
GEN. FUND COURT	0	0
DA PROSECUTION	0	14
CHILD SUPPORT	0	14
DA CHILD ABDUCT.	0	14
CHILD ADVOCACY	0	14
DA PRISONS	0	14
DA ST RAPE GRANT	0	14
DA MISC GRANTS	0	14
GRAND JURY	0	14
SHERIFF ADMIN	0	14
SHERIFF-NTF	0	14
SHERIFF-AB109	0	14
SHERIFF-OPS.	0	14
RURAL CRIME	0	14
SHERIFF OPS-AB443	0	14
COURT SECURITY	0	14
SHERIFF - JAIL	0	14
JAIL KITCHEN	0	14
JUVENILE CENTER	0	14

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	AIRCRAFT	CYBER INSURANCE
PROBATION-AB109	0	14
PROBATION-SB678	0	14
PROB-YOBG	0	14
PROB-PROP 36	0	14
PROBATION	0	14
VICTIM WITNESS	0	14
PROB. MISC GRANTS	0	14
FIRE	1,779	14
OFFICE OF EMERG MGT	0	14
HOMELAND SECURITY	0	14
AG COMMISSIONER	0	14
BLDG INSPECTION	0	14
PLANNING	0	14
LAFCO	0	14
RECORDER	0	14
PUBLIC GUARDIAN	0	14
ANIMAL CONTROL	0	14
ANIMAL SHELTER	0	14
HEALTH DEPT	0	14
HEALTH-ADMIN	0	14
COMM. DISEASE	0	14
EHS	0	14
PUB HLTH NURSING	0	14
HEALTH LAB	0	14
MEDICAL RECORDS	0	14
TOBACCO GRANT	0	14
WIC	0	14
TB PROGRAM	0	14
FAMILY PLANNING	0	0
EMERGENCY PREP	0	14
AIDS PROGRAM	0	14
CHILD HEALTH	0	14
CRIPPLED CHILD	0	14
HEALTH GRANTS	0	14

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	AIRCRAFT	CYBER INSURANCE
MARGOLIN GRANT	0	14
MENTAL HLTH-CNTY	0	14
SUBSTANCE ABUSE	0	14
BHA-MH ACT	0	14
FIRST 5	0	14
BHA	0	14
WELFARE	0	14
IHSS	0	14
JOB TRAINING	0	14
LIBRARY	0	14
AG EXTENSION	0	14
ROADS	0	14
PARKS	0	14
FLEET MANAGEMENT	0	14
BLDG MAINTENANCE	0	14
SURVEYOR	0	14
CAL VANS ADMIN	0	0
PW-ADMIN	0	14
OTHER	0	0
Direct Billed	0	0
Total	1,779	1,143

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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 2014-2015
Fiscal Year 2012-2013
Schedule .2 - Costs To Be Allocated
For Department PERSONNEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,001,444			1,001,444
BUILDING USE	3,886		3,886	
EQUIPMENT USE	524		524	
ADMINISTRATION	16,097	547	16,644	
INSURANCE	1,830	56	1,886	
PERSONNEL		5,315	5,315	
FINANCE		9,009	9,009	
COUNTY COUNSEL		22,578	22,578	
Total Allocated Additions:	22,337	37,505	59,842	59,842
CHARGES FOR SERVICES	(88,328)			
Total Departmental Cost Adjustments:	(88,328)			(88,328)
Total To Be Allocated:	935,453	37,505		972,958

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Schedule .3 - Costs Allocated By Activity
For Department PERSONNEL

	Total	General & Admin	PERSONNEL	TUITION REIMB
Wages & Benefits				
SALARIES & WAGES	423,237	117,403	305,834	0
FRINGE BENEFITS	187,232	51,938	135,294	0
Other Expense & Cost				
SERVICES & SUPPLIES	390,975	108,456	282,519	0
FIXED ASSETS	0	0	0	0
Departmental Totals				
Total Expenditures	1,001,444	277,797	723,647	0
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
CHARGES FOR SERVICES	(88,328)	(88,328)	0	0
Functional Cost	913,116	189,469	723,647	0
Allocation Step 1				
Inbound- All Others	22,337	22,337	0	0
Reallocate Admin Costs		(211,806)	211,806	0
1st Allocation	935,453	0	935,453	0
Allocation Step 2				
Inbound- All Others	37,505	37,505	0	0
Reallocate Admin Costs		(37,505)	37,505	0
2nd Allocation	37,505	0	37,505	0
Total For 05 PERSONNEL				
Total Allocated	972,958	0	972,958	0

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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	700	0.5303	4,961		4,961		4,961
PERSONNEL	750	0.5682	5,315		5,315		5,315
FINANCE	1,750	1.3257	12,402		12,402	503	12,905
COMMUNICATIONS	1,700	1.2879	12,047		12,047	488	12,535
COUNTY COUNSEL	900	0.6818	6,378		6,378	259	6,637
BOARD OF SUP.	700	0.5303	4,961		4,961	201	5,162
ASSESSOR	2,355	1.7841	16,689		16,689	677	17,366
ELECTIONS	600	0.4545	4,252		4,252	172	4,424
INFO. TECHNOLOGY	2,800	2.1212	19,842		19,842	804	20,646
PURCHASING	200	0.1515	1,417		1,417	57	1,474
MICROFILM/STORAGE	400	0.3030	2,835		2,835	115	2,950
CENTRAL SERVICES	300	0.2273	2,126		2,126	86	2,212
IT ADMIN.	300	0.2273	2,126		2,126	86	2,212
LAW LIBRARY	80	0.0606	567		567	23	590
DA PROSECUTION	4,025	3.0492	28,524		28,524	1,156	29,680
CHILD SUPPORT	5,900	4.4696	41,811		41,811	1,695	43,506
DA CHILD ABDUCT.	200	0.1515	1,417		1,417	57	1,474
CHILD ADVOCACY	360	0.2727	2,551		2,551	103	2,654
DA PRISONS	800	0.6060	5,669		5,669	230	5,899
DA ST RAPE GRANT	150	0.1136	1,063		1,063	43	1,106
DA MISC GRANTS	300	0.2273	2,126		2,126	86	2,212
SHERIFF ADMIN	2,100	1.5909	14,882		14,882	603	15,485
SHERIFF-NTF	100	0.0758	709		709	29	738
SHERIFF-AB109	3,000	2.2727	21,260		21,260	862	22,122
SHERIFF-OPS.	6,100	4.6211	43,228		43,228	1,752	44,980
RURAL CRIME	300	0.2273	2,126		2,126	86	2,212
SHERIFF OPS-AB443	500	0.3788	3,543		3,543	144	3,687
COURT SECURITY	1,175	0.8901	8,327		8,327	338	8,665
SHERIFF - JAIL	10,125	7.6703	71,752		71,752	2,909	74,661
JAIL KITCHEN	1,000	0.7576	7,087		7,087	287	7,374
JUVENILE CENTER	3,300	2.4999	23,386		23,386	948	24,334

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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-AB109	2,275	1.7234	16,122		16,122	654	16,776
PROBATION-SB678	300	0.2273	2,126		2,126	86	2,212
PROB-YOBG	400	0.3030	2,835		2,835	115	2,950
PROB-PROP 36	100	0.0758	709		709	29	738
PROBATION	5,130	3.8863	36,354		36,354	1,474	37,828
VICTIM WITNESS	195	0.1477	1,382		1,382	56	1,438
PROB. MISC GRANTS	500	0.3788	3,543		3,543	144	3,687
FIRE	7,050	5.3408	49,961		49,961	2,025	51,986
OFFICE OF EMERG MGT	100	0.0758	709		709	29	738
AG COMMISSIONER	2,550	1.9318	18,071		18,071	733	18,804
BLDG INSPECTION	400	0.3030	2,835		2,835	115	2,950
PLANNING	900	0.6818	6,378		6,378	259	6,637
RECORDER	700	0.5303	4,961		4,961	201	5,162
PUBLIC GUARDIAN	1,100	0.8333	7,795		7,795	316	8,111
ANIMAL CONTROL	200	0.1515	1,417		1,417	57	1,474
ANIMAL SHELTER	700	0.5303	4,961		4,961	201	5,162
HEALTH DEPT	100	0.0758	709		709	29	738
HEALTH-ADMIN	1,400	1.0606	9,921		9,921	402	10,323
COMM. DISEASE	700	0.5303	4,961		4,961	201	5,162
EHS	1,300	0.9848	9,213		9,213	373	9,586
PUB HLTH NURSING	1,150	0.8712	8,150		8,150	330	8,480
HEALTH LAB	300	0.2273	2,126		2,126	86	2,212
MEDICAL RECORDS	200	0.1515	1,417		1,417	57	1,474
TOBACCO GRANT	200	0.1515	1,417		1,417	57	1,474
WIC	2,600	1.9697	18,425		18,425	747	19,172
TB PROGRAM	100	0.0758	709		709	29	738
FAMILY PLANNING	1,460	1.1060	10,346		10,346	419	10,765
EMERGENCY PREP	200	0.1515	1,417		1,417	57	1,474
AIDS PROGRAM	300	0.2273	2,126		2,126	86	2,212
CHILD HEALTH	595	0.4507	4,217		4,217	171	4,388
CRIPPLED CHILD	680	0.5151	4,819		4,819	195	5,014

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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
HEALTH GRANTS	600	0.4545	4,252		4,252	172	4,424
MARGOLIN GRANT	260	0.1970	1,843		1,843	75	1,918
MENTAL HLTH-CNTY	100	0.0758	709		709	29	738
SUBSTANCE ABUSE	200	0.1515	1,417		1,417	57	1,474
BHA-MH ACT	1,700	1.2879	12,047		12,047	488	12,535
FIRST 5	400	0.3030	2,835		2,835	115	2,950
BHA	700	0.5303	4,961		4,961	201	5,162
WELFARE	29,200	22.1203	206,923		206,923	8,392	215,315
JOB TRAINING	2,600	1.9697	18,425		18,425	747	19,172
LIBRARY	1,738	1.3166	12,317		12,317	499	12,816
AG EXTENSION	200	0.1515	1,417		1,417	57	1,474
ROADS	2,100	1.5909	14,882		14,882	603	15,485
PARKS	900	0.6818	6,378		6,378	259	6,637
FLEET MANAGEMENT	700	0.5303	4,961		4,961	201	5,162
BLDG MAINTENANCE	3,000	2.2727	21,260		21,260	862	22,122
SURVEYOR	400	0.3030	2,835		2,835	115	2,950
PW-ADMIN	350	0.2651	2,480		2,480	101	2,581
SubTotal	132,003	100.0000	935,453		935,453	37,505	972,958
TOTAL	132,003	100.0000	935,453		935,453	37,505	972,958

Allocation Basis: NUMBER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total	PERSONNEL
ADMINISTRATION	4,961	4,961
PERSONNEL	5,315	5,315
FINANCE	12,905	12,905
COMMUNICATIONS	12,535	12,535
COUNTY COUNSEL	6,637	6,637
BOARD OF SUP.	5,162	5,162
ASSESSOR	17,366	17,366
ELECTIONS	4,424	4,424
INFO. TECHNOLOGY	20,646	20,646
PURCHASING	1,474	1,474
MICROFILM/STORAGE	2,950	2,950
CENTRAL SERVICES	2,212	2,212
IT ADMIN.	2,212	2,212
LAW LIBRARY	590	590
DA PROSECUTION	29,680	29,680
CHILD SUPPORT	43,506	43,506
DA CHILD ABDUCT.	1,474	1,474
CHILD ADVOCACY	2,654	2,654
DA PRISONS	5,899	5,899
DA ST RAPE GRANT	1,106	1,106
DA MISC GRANTS	2,212	2,212
SHERIFF ADMIN	15,485	15,485
SHERIFF-NTF	738	738
SHERIFF-AB109	22,122	22,122
SHERIFF-OPS.	44,980	44,980
RURAL CRIME	2,212	2,212
SHERIFF OPS-AB443	3,687	3,687
COURT SECURITY	8,665	8,665
SHERIFF - JAIL	74,661	74,661
JAIL KITCHEN	7,374	7,374
JUVENILE CENTER	24,334	24,334
PROBATION-AB109	16,776	16,776
PROBATION-SB678	2,212	2,212
PROB-YOBG	2,950	2,950

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total	PERSONNEL
PROB-PROP 36	738	738
PROBATION	37,828	37,828
VICTIM WITNESS	1,438	1,438
PROB. MISC GRANTS	3,687	3,687
FIRE	51,986	51,986
OFFICE OF EMERG MGT	738	738
AG COMMISSIONER	18,804	18,804
BLDG INSPECTION	2,950	2,950
PLANNING	6,637	6,637
RECORDER	5,162	5,162
PUBLIC GUARDIAN	8,111	8,111
ANIMAL CONTROL	1,474	1,474
ANIMAL SHELTER	5,162	5,162
HEALTH DEPT	738	738
HEALTH-ADMIN	10,323	10,323
COMM. DISEASE	5,162	5,162
EHS	9,586	9,586
PUB HLTH NURSING	8,480	8,480
HEALTH LAB	2,212	2,212
MEDICAL RECORDS	1,474	1,474
TOBACCO GRANT	1,474	1,474
WIC	19,172	19,172
TB PROGRAM	738	738
FAMILY PLANNING	10,765	10,765
EMERGENCY PREP	1,474	1,474
AIDS PROGRAM	2,212	2,212
CHILD HEALTH	4,388	4,388
CRIPPLED CHILD	5,014	5,014
HEALTH GRANTS	4,424	4,424
MARGOLIN GRANT	1,918	1,918
MENTAL HLTH-CNTY	738	738
SUBSTANCE ABUSE	1,474	1,474
BHA-MH ACT	12,535	12,535
FIRST 5	2,950	2,950

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total	PERSONNEL
BHA	5,162	5,162
WELFARE	215,315	215,315
JOB TRAINING	19,172	19,172
LIBRARY	12,816	12,816
AG EXTENSION	1,474	1,474
ROADS	15,485	15,485
PARKS	6,637	6,637
FLEET MANAGEMENT	5,162	5,162
BLDG MAINTENANCE	22,122	22,122
SURVEYOR	2,950	2,950
PW-ADMIN	2,581	2,581
Direct Billed	0	0
Total	972,958	972,958

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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 $1,888. Costs applied totaling $1,888 and revenues of $804,756 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 2014-2015
Fiscal Year 2012-2013
Schedule .2 - Costs To Be Allocated
For Department FINANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,250,601			2,250,601
BUILDING USE	7,127		7,127	
EQUIPMENT USE	18,220		18,220	
ADMINISTRATION	5,734	195	5,929	
INSURANCE	4,027	77	4,104	
PERSONNEL	12,402	503	12,905	
FINANCE		26,605	26,605	
COUNTY COUNSEL		5,801	5,801	
Total Allocated Additions:	47,510	33,181	80,691	80,691
Total To Be Allocated:	2,298,111	33,181		2,331,292

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Schedule .3 - Costs Allocated By Activity
For Department FINANCE

	Total	General & Admin	CLAIMS	PAYROLL	COST PLAN
Wages & Benefits					
SALARIES & WAGES	985,654	118,954	60,665	114,387	3,629
FRINGE BENEFITS	353,535	42,672	21,742	41,045	1,308
Other Expense & Cost					
DATA PROCESSING	534,371	0	0	207,467	0
SERVICES & SUPPLIES	248,241	29,963	15,267	28,821	918
FIXED ASSETS	0	0	0	0	0
AUDITING AND ACCTG	128,800	0	0	0	0
Departmental Totals					
Total Expenditures	2,250,601	191,589	97,674	391,720	5,855
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	2,250,601	191,589	97,674	391,720	5,855
Allocation Step 1					
Inbound- All Others	47,510	47,510	0	0	0
Reallocate Admin Costs		(239,099)	11,342	45,488	680
Unallocated Costs	(981,268)	0	0	0	0
1st Allocation	1,316,843	0	109,016	437,208	6,535
Allocation Step 2					
Inbound- All Others	33,181	33,181	0	0	0
Reallocate Admin Costs		(33,181)	1,574	6,313	94
Unallocated Costs	(14,168)	0	0	0	0
2nd Allocation	19,013	0	1,574	6,313	94
Total For 06 FINANCE					
Total Allocated	1,335,856	0	110,590	443,521	6,629

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Schedule .3 - Costs Allocated By Activity
For Department FINANCE

	GENERAL ACCTG	TREAS WARRANTS	AUDIT	UNALLOWED
Wages & Benefits				
SALARIES & WAGES	156,226	15,375	0	516,418
FRINGE BENEFITS	56,035	5,515	0	185,218
Other Expense & Cost				
DATA PROCESSING	279,417	0	0	47,487
SERVICES & SUPPLIES	39,346	3,873	0	130,053
FIXED ASSETS	0	0	0	0
AUDITING AND ACCTG	0	0	128,800	0
Departmental Totals				
Total Expenditures	531,024	24,763	128,800	879,176
Deductions				
Total Deductions	0	0	0	0
Functional Cost	531,024	24,763	128,800	879,176
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	61,664	2,876	14,957	102,092
Unallocated Costs	0	0	0	(981,268)
1st Allocation	592,688	27,639	143,757	0
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	8,557	399	2,076	14,168
Unallocated Costs	0	0	0	(14,168)
2nd Allocation	8,557	399	2,076	0
Total For 06 FINANCE				
Total Allocated	601,245	28,038	145,833	0

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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	128	0.5122	558		558		558
INSURANCE	169	0.6762	737		737		737
PERSONNEL	279	1.1164	1,217		1,217		1,217
FINANCE	250	1.0003	1,091		1,091		1,091
COMMUNICATIONS	143	0.5722	624		624	9	633
COUNTY COUNSEL	151	0.6042	659		659	10	669
BOARD OF SUP.	83	0.3321	362		362	5	367
ASSESSOR	120	0.4802	523		523	8	531
ELECTIONS	582	2.3287	2,539		2,539	38	2,577
EMP. BENEFITS	22	0.0880	96		96	1	97
INFO. TECHNOLOGY	469	1.8766	2,046		2,046	31	2,077
ITD PC REPLACEMENT	30	0.1200	131		131	2	133
PURCHASING	31	0.1240	135		135	2	137
MICROFILM/STORAGE	135	0.5402	589		589	9	598
CENTRAL SERVICES	199	0.7963	868		868	13	881
TELECOMMUNICATION	90	0.3601	393		393	6	399
IT ADMIN.	23	0.0920	100		100	1	101
UNEMP. INS.	8	0.0320	35		35	1	36
WORKERS COMP	56	0.2241	244		244	4	248
LIAB. INSURANCE	42	0.1681	183		183	3	186
LAW LIBRARY	114	0.4561	497		497	7	504
GEN. FUND COURT	780	3.1210	3,402		3,402	51	3,453
DA PROSECUTION	493	1.9726	2,150		2,150	32	2,182
CHILD SUPPORT	596	2.3848	2,600		2,600	39	2,639
DA CHILD ABDUCT.	28	0.1120	122		122	2	124
CHILD ADVOCACY	136	0.5442	593		593	9	602
DA PRISONS	63	0.2521	275		275	4	279
DA ST RAPE GRANT	39	0.1561	170		170	3	173
DA MISC GRANTS	67	0.2681	292		292	4	296
GRAND JURY	285	1.1404	1,243		1,243	19	1,262
SHERIFF ADMIN	670	2.6809	2,923		2,923	44	2,967

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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	277	1.1084	1,208		1,208	18	1,226
SHERIFF-AB109	106	0.4241	462		462	7	469
SHERIFF-OPS.	578	2.3127	2,521		2,521	38	2,559
RURAL CRIME	56	0.2241	244		244	4	248
SHERIFF OPS-AB443	28	0.1120	122		122	2	124
COURT SECURITY	20	0.0800	87		87	1	88
SHERIFF - JAIL	651	2.6048	2,840		2,840	42	2,882
JAIL KITCHEN	376	1.5045	1,640		1,640	24	1,664
JUVENILE CENTER	150	0.6002	654		654	10	664
PROBATION-AB109	125	0.5002	545		545	8	553
PROBATION-SB678	31	0.1240	135		135	2	137
PROB-YOBG	73	0.2921	318		318	5	323
PROB-PROP 36	30	0.1200	131		131	2	133
PROBATION	515	2.0607	2,246		2,246	34	2,280
VICTIM WITNESS	90	0.3601	393		393	6	399
PROB. MISC GRANTS	67	0.2681	292		292	4	296
FIRE	1,100	4.4014	4,798		4,798	72	4,870
OFFICE OF EMERG MGT	9	0.0360	39		39	1	40
HOMELAND SECURITY	14	0.0560	61		61	1	62
AG COMMISSIONER	248	0.9923	1,082		1,082	16	1,098
BLDG INSPECTION	88	0.3521	384		384	6	390
PLANNING	246	0.9843	1,073		1,073	16	1,089
LAFCO	47	0.1881	205		205	3	208
KCAG	334	1.3364	1,457		1,457	22	1,479
RECORDER	68	0.2721	297		297	4	301
PUBLIC GUARDIAN	126	0.5042	550		550	8	558
ANIMAL CONTROL	22	0.0880	96		96	1	97
ANIMAL SHELTER	457	1.8286	1,993		1,993	30	2,023
HEALTH DEPT	103	0.4121	449		449	7	456
HEALTH-ADMIN	381	1.5245	1,662		1,662	25	1,687
COMM. DISEASE	55	0.2201	240		240	4	244

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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
EHS	122	0.4882	532		532	8	540
PUB HLTH NURSING	67	0.2681	292		292	4	296
HEALTH LAB	211	0.8443	920		920	14	934
MEDICAL RECORDS	31	0.1240	135		135	2	137
TOBACCO GRANT	63	0.2521	275		275	4	279
WIC	158	0.6322	689		689	10	699
TB PROGRAM	97	0.3881	423		423	6	429
FAMILY PLANNING	160	0.6402	698		698	10	708
EMERGENCY PREP	133	0.5322	580		580	9	589
AIDS PROGRAM	174	0.6962	759		759	11	770
CHILD HEALTH	37	0.1480	161		161	2	163
CRIPPLED CHILD	67	0.2681	292		292	4	296
HEALTH GRANTS	81	0.3241	353		353	5	358
MARGOLIN GRANT	58	0.2321	253		253	4	257
MEDICAL ASSISTANCE	113	0.4521	493		493	7	500
MENTAL HEALTH	139	0.5562	606		606	9	615
MENTAL HLTH-CNTY	57	0.2281	249		249	4	253
SUBSTANCE ABUSE	128	0.5122	558		558	8	566
BHA-MH ACT	461	1.8446	2,011		2,011	30	2,041
FIRST 5	420	1.6805	1,832		1,832	27	1,859
BHA	200	0.8003	872		872	13	885
WELFARE	1,394	5.5776	6,088		6,088	91	6,179
IHSS	306	1.2244	1,335		1,335	20	1,355
CHILD ABUSE	101	0.4041	441		441	7	448
JOB TRAINING	1,065	4.2614	4,646		4,646	69	4,715
LIBRARY	736	2.9449	3,210		3,210	48	3,258
AG EXTENSION	59	0.2361	257		257	4	261
ROADS	768	3.0730	3,350		3,350	50	3,400
PARKS	414	1.6565	1,806		1,806	27	1,833
FLEET MANAGEMENT	847	3.3891	3,695		3,695	55	3,750
BLDG MAINTENANCE	664	2.6569	2,896		2,896	43	2,939

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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
SURVEYOR	16	0.0640	70		70	1	71
KCAPTA AITS	1	0.0040	4		4		4
TRANSIT AGENCY	526	2.1047	2,294		2,294	34	2,328
CAL VANS ADMIN	657	2.6288	2,866		2,866	43	2,909
VANPOOL	420	1.6805	1,832		1,832	27	1,859
AITS	388	1.5525	1,692		1,692	25	1,717
PW-ADMIN	48	0.1921	209		209	3	212
KCWMA	853	3.4131	3,721		3,721	56	3,777
SubTotal	24,992	100.0000	109,016		109,016	1,574	110,590
TOTAL	24,992	100.0000	109,016		109,016	1,574	110,590

Allocation Basis: NUMBER OF CLAIMS PROCESSED

Allocation Source: DATA PROCESSING

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	700	0.5139	2,247		2,247		2,247
PERSONNEL	750	0.5506	2,407		2,407		2,407
FINANCE	1,750	1.2848	5,617		5,617		5,617
COMMUNICATIONS	1,700	1.2481	5,457		5,457	81	5,538
COUNTY COUNSEL	900	0.6608	2,889		2,889	43	2,932
BOARD OF SUP.	700	0.5139	2,247		2,247	33	2,280
ASSESSOR	2,355	1.7290	7,559		7,559	112	7,671
ELECTIONS	600	0.4405	1,926		1,926	28	1,954
INFO. TECHNOLOGY	2,800	2.0558	8,988		8,988	133	9,121
PURCHASING	200	0.1468	642		642	9	651
MICROFILM/STORAGE	400	0.2937	1,284		1,284	19	1,303
CENTRAL SERVICES	300	0.2203	963		963	14	977
IT ADMIN.	300	0.2203	963		963	14	977
LAW LIBRARY	80	0.0587	257		257	4	261
DA PROSECUTION	4,025	2.9551	12,920		12,920	191	13,111
CHILD SUPPORT	5,900	4.3318	18,939		18,939	280	19,219
DA CHILD ABDUCT.	200	0.1468	642		642	9	651
CHILD ADVOCACY	360	0.2643	1,156		1,156	17	1,173
DA PRISONS	800	0.5874	2,568		2,568	38	2,606
DA ST RAPE GRANT	150	0.1101	481		481	7	488
DA MISC GRANTS	300	0.2203	963		963	14	977
SHERIFF ADMIN	2,100	1.5418	6,741		6,741	100	6,841
SHERIFF-NTF	100	0.0734	321		321	5	326
SHERIFF-AB109	3,000	2.2026	9,630		9,630	142	9,772
SHERIFF-OPS.	6,100	4.4786	19,581		19,581	290	19,871
RURAL CRIME	300	0.2203	963		963	14	977
SHERIFF OPS-AB443	500	0.3671	1,605		1,605	24	1,629
COURT SECURITY	1,175	0.8627	3,772		3,772	56	3,828
SHERIFF - JAIL	10,125	7.4338	32,501		32,501	481	32,982
JAIL KITCHEN	1,000	0.7342	3,210		3,210	47	3,257
JUVENILE CENTER	3,300	2.4229	10,593		10,593	157	10,750

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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-AB109	2,275	1.6703	7,303		7,303	108	7,411
PROBATION-SB678	300	0.2203	963		963	14	977
PROB-YOBG	400	0.2937	1,284		1,284	19	1,303
PROB-PROP 36	100	0.0734	321		321	5	326
PROBATION	5,130	3.7664	16,467		16,467	243	16,710
VICTIM WITNESS	195	0.1432	626		626	9	635
PROB. MISC GRANTS	500	0.3671	1,605		1,605	24	1,629
FIRE	7,050	5.1761	22,630		22,630	335	22,965
OFFICE OF EMERG MGT	100	0.0734	321		321	5	326
AG COMMISSIONER	2,550	1.8722	8,185		8,185	121	8,306
BLDG INSPECTION	400	0.2937	1,284		1,284	19	1,303
PLANNING	900	0.6608	2,889		2,889	43	2,932
RECORDER	700	0.5139	2,247		2,247	33	2,280
PUBLIC GUARDIAN	1,100	0.8076	3,531		3,531	52	3,583
ANIMAL CONTROL	200	0.1468	642		642	9	651
ANIMAL SHELTER	700	0.5139	2,247		2,247	33	2,280
HEALTH DEPT	100	0.0734	321		321	5	326
HEALTH-ADMIN	1,400	1.0279	4,494		4,494	66	4,560
COMM. DISEASE	700	0.5139	2,247		2,247	33	2,280
EHS	1,300	0.9545	4,173		4,173	62	4,235
PUB HLTH NURSING	1,150	0.8443	3,691		3,691	55	3,746
HEALTH LAB	300	0.2203	963		963	14	977
MEDICAL RECORDS	200	0.1468	642		642	9	651
TOBACCO GRANT	200	0.1468	642		642	9	651
WIC	2,600	1.9089	8,346		8,346	123	8,469
TB PROGRAM	100	0.0734	321		321	5	326
FAMILY PLANNING	1,460	1.0719	4,687		4,687	69	4,756
EMERGENCY PREP	200	0.1468	642		642	9	651
AIDS PROGRAM	300	0.2203	963		963	14	977
CHILD HEALTH	595	0.4368	1,910		1,910	28	1,938
CRIPPLED CHILD	680	0.4993	2,183		2,183	32	2,215

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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
HEALTH GRANTS	600	0.4405	1,926		1,926	28	1,954
MARGOLIN GRANT	260	0.1909	835		835	12	847
MENTAL HLTH-CNTY	100	0.0734	321		321	5	326
SUBSTANCE ABUSE	200	0.1468	642		642	9	651
BHA-MH ACT	1,700	1.2481	5,457		5,457	81	5,538
FIRST 5	400	0.2937	1,284		1,284	19	1,303
BHA	700	0.5139	2,247		2,247	33	2,280
WELFARE	29,200	21.4391	93,731		93,731	1,392	95,123
JOB TRAINING	2,600	1.9089	8,346		8,346	123	8,469
LIBRARY	1,738	1.2760	5,579		5,579	82	5,661
AG EXTENSION	200	0.1468	642		642	9	651
ROADS	2,100	1.5418	6,741		6,741	100	6,841
PARKS	900	0.6608	2,889		2,889	43	2,932
FLEET MANAGEMENT	700	0.5139	2,247		2,247	33	2,280
BLDG MAINTENANCE	3,000	2.2026	9,630		9,630	142	9,772
SURVEYOR	400	0.2937	1,284		1,284	19	1,303
PW-ADMIN	350	0.2570	1,123		1,123	17	1,140
KCWMA	4,200	3.0836	13,482		13,482	199	13,681
SubTotal	136,203	100.0000	437,208		437,208	6,313	443,521
TOTAL	136,203	100.0000	437,208		437,208	6,313	443,521

Allocation Basis: NUMBER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS

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For Department FINANCE

Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	656	0.4260	28		28		28
INSURANCE	650	0.4221	28		28		28
PERSONNEL	967	0.6280	41		41		41
FINANCE	2,249	1.4606	95		95		95
COMMUNICATIONS	1,296	0.8417	55		55	1	56
COUNTY COUNSEL	893	0.5800	38		38	1	39
BOARD OF SUP.	696	0.4520	30		30		30
ASSESSOR	1,970	1.2794	84		84	1	85
ELECTIONS	787	0.5111	33		33		33
INFO. TECHNOLOGY	4,571	2.9687	194		194	3	197
PURCHASING	138	0.0896	6		6		6
MICROFILM/STORAGE	362	0.2351	15		15		15
CENTRAL SERVICES	673	0.4371	29		29		29
TELECOMMUNICATION	408	0.2650	17		17		17
UNEMP. INS.	1	0.0006					
WORKERS COMP	387	0.2513	16		16		16
LIAB. INSURANCE	1,035	0.6722	44		44	1	45
LAW LIBRARY	102	0.0662	4		4		4
GEN. FUND COURT	3,519	2.2854	149		149	2	151
COURT REPORTER	22	0.0143	1		1		1
DA PROSECUTION	4,233	2.7491	180		180	3	183
CHILD SUPPORT	3,993	2.5933	169		169	3	172
DA CHILD ABDUCT.	185	0.1201	8		8		8
CHILD ADVOCACY	396	0.2572	17		17		17
DA PRISONS	804	0.5222	34		34	1	35
DA ST RAPE GRANT	169	0.1098	7		7		7
DA MISC GRANTS	368	0.2390	16		16		16
GRAND JURY	109	0.0708	5		5		5
SHERIFF ADMIN	906	0.5884	38		38	1	39
SHERIFF-NTF	338	0.2195	14		14		14
SHERIFF-AB109	2,015	1.3087	86		86	1	87

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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.	7,574	4.9190	321		321	5	326
RURAL CRIME	310	0.2013	13		13		13
SHERIFF OPS-AB443	493	0.3202	21		21		21
COURT SECURITY	884	0.5741	38		38	1	39
SHERIFF - JAIL	10,718	6.9609	455		455	7	462
JUVENILE CENTER	4,737	3.0765	201		201	3	204
PROBATION-AB109	1,138	0.7391	48		48	1	49
PROBATION-SB678	227	0.1474	10		10		10
PROB-YOBG	399	0.2591	17		17		17
PROB-PROP 36	17	0.0110	1		1		1
PROBATION	4,549	2.9544	193		193	3	196
VICTIM WITNESS	174	0.1130	7		7		7
PROB. MISC GRANTS	381	0.2474	16		16		16
FIRE	8,825	5.7315	375		375	6	381
OFFICE OF EMERG MGT	77	0.0500	3		3		3
HOMELAND SECURITY	325	0.2111	14		14		14
AG COMMISSIONER	2,217	1.4398	94		94	1	95
BLDG INSPECTION	438	0.2845	19		19		19
PLANNING	876	0.5689	37		37	1	38
LAFCO	47	0.0305	2		2		2
RECORDER	828	0.5378	35		35	1	36
PUBLIC GUARDIAN	449	0.2916	19		19		19
ANIMAL CONTROL	211	0.1370	9		9		9
ANIMAL SHELTER	546	0.3546	23		23		23
HEALTH DEPT	292	0.1896	12		12		12
HEALTH-ADMIN	801	0.5202	34		34	1	35
COMM. DISEASE	41	0.0266	2		2		2
EHS	1,196	0.7767	51		51	1	52
PUB HLTH NURSING	806	0.5235	34		34	1	35
HEALTH LAB	369	0.2396	16		16		16
TOBACCO GRANT	194	0.1260	8		8		8

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Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
WIC	1,727	1.1216	73		73	1	74
TB PROGRAM	171	0.1111	7		7		7
FAMILY PLANNING	1,302	0.8456	55		55	1	56
EMERGENCY PREP	223	0.1448	9		9		9
AIDS PROGRAM	255	0.1656	11		11		11
CHILD HEALTH	522	0.3390	22		22		22
CRIPPLED CHILD	365	0.2371	15		15		15
HEALTH GRANTS	521	0.3384	22		22		22
MARGOLIN GRANT	263	0.1708	11		11		11
MENTAL HEALTH	7,498	4.8696	318		318	5	323
MENTAL HLTH-CNTY	1,053	0.6839	45		45	1	46
SUBSTANCE ABUSE	929	0.6033	39		39	1	40
BHA-MH ACT	5,867	3.8104	249		249	4	253
FIRST 5	1,970	1.2794	84		84	1	85
WELFARE	25,593	16.6218	1,089		1,089	17	1,106
CHILD ABUSE	223	0.1448	9		9		9
LIBRARY	1,902	1.2353	81		81	1	82
AG EXTENSION	173	0.1124	7		7		7
ROADS	9,150	5.9425	388		388	6	394
PARKS	1,084	0.7040	46		46	1	47
FLEET MANAGEMENT	2,978	1.9341	126		126	2	128
BLDG MAINTENANCE	3,008	1.9536	128		128	2	130
SURVEYOR	119	0.0773	5		5		5
KCWMA	2,042	1.3262	87		87	1	88
SubTotal	153,975	100.0000	6,535		6,535	94	6,629
TOTAL	153,975	100.0000	6,535		6,535	94	6,629

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

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Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - GENERAL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	656	0.4318	2,559		2,559		2,559
INSURANCE	650	0.4278	2,536		2,536		2,536
PERSONNEL	967	0.6365	3,772		3,772		3,772
FINANCE	2,249	1.4803	8,773		8,773		8,773
COMMUNICATIONS	1,296	0.8530	5,056		5,056	75	5,131
COUNTY COUNSEL	893	0.5878	3,484		3,484	52	3,536
BOARD OF SUP.	696	0.4581	2,715		2,715	40	2,755
ASSESSOR	1,970	1.2966	7,685		7,685	114	7,799
ELECTIONS	787	0.5180	3,070		3,070	46	3,116
INFO. TECHNOLOGY	4,571	3.0086	17,831		17,831	265	18,096
PURCHASING	138	0.0908	538		538	8	546
MICROFILM/STORAGE	362	0.2383	1,412		1,412	21	1,433
CENTRAL SERVICES	673	0.4430	2,625		2,625	39	2,664
TELECOMMUNICATION	408	0.2685	1,592		1,592	24	1,616
UNEMP. INS.	1	0.0007	4		4		4
WORKERS COMP	387	0.2547	1,510		1,510	22	1,532
LIAB. INSURANCE	1,035	0.6812	4,038		4,038	60	4,098
LAW LIBRARY	102	0.0671	398		398	6	404
GEN. FUND COURT	3,519	2.3162	13,728		13,728	204	13,932
COURT REPORTER	22	0.0145	86		86	1	87
DA PROSECUTION	4,233	2.7861	16,513		16,513	246	16,759
CHILD SUPPORT	3,993	2.6281	15,577		15,577	232	15,809
DA CHILD ABDUCT.	185	0.1218	722		722	11	733
CHILD ADVOCACY	396	0.2606	1,545		1,545	23	1,568
DA PRISONS	804	0.5292	3,136		3,136	47	3,183
DA ST RAPE GRANT	169	0.1112	659		659	10	669
DA MISC GRANTS	368	0.2422	1,436		1,436	21	1,457
GRAND JURY	109	0.0717	425		425	6	431
SHERIFF ADMIN	906	0.5963	3,534		3,534	53	3,587
SHERIFF-NTF	338	0.2225	1,319		1,319	20	1,339
SHERIFF-AB109	2,015	1.3262	7,860		7,860	117	7,977

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Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - GENERAL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF-OPS.	7,574	4.9851	29,546		29,546	440	29,986
RURAL CRIME	310	0.2040	1,209		1,209	18	1,227
SHERIFF OPS-AB443	493	0.3245	1,923		1,923	29	1,952
COURT SECURITY	884	0.5818	3,448		3,448	51	3,499
SHERIFF - JAIL	10,718	7.0544	41,811		41,811	622	42,433
JUVENILE CENTER	4,737	3.1178	18,479		18,479	275	18,754
PROBATION-AB109	1,138	0.7490	4,439		4,439	66	4,505
PROBATION-SB678	227	0.1494	886		886	13	899
PROB-YOBG	399	0.2626	1,556		1,556	23	1,579
PROB-PROP 36	17	0.0112	66		66	1	67
PROBATION	4,549	2.9941	17,746		17,746	264	18,010
VICTIM WITNESS	174	0.1145	679		679	10	689
PROB. MISC GRANTS	381	0.2508	1,486		1,486	22	1,508
FIRE	8,825	5.8085	34,426		34,426	512	34,938
OFFICE OF EMERG MGT	77	0.0507	300		300	4	304
HOMELAND SECURITY	325	0.2139	1,268		1,268	19	1,287
AG COMMISSIONER	2,217	1.4592	8,648		8,648	129	8,777
BLDG INSPECTION	438	0.2883	1,709		1,709	25	1,734
PLANNING	876	0.5766	3,417		3,417	51	3,468
LAFCO	47	0.0309	183		183	3	186
RECORDER	828	0.5450	3,230		3,230	48	3,278
PUBLIC GUARDIAN	449	0.2955	1,752		1,752	26	1,778
ANIMAL CONTROL	211	0.1389	823		823	12	835
ANIMAL SHELTER	546	0.3594	2,130		2,130	32	2,162
HEALTH DEPT	292	0.1922	1,139		1,139	17	1,156
HEALTH-ADMIN	801	0.5272	3,125		3,125	46	3,171
COMM. DISEASE	41	0.0270	160		160	2	162
EHS	1,196	0.7872	4,666		4,666	69	4,735
PUB HLTH NURSING	806	0.5305	3,144		3,144	47	3,191
HEALTH LAB	369	0.2429	1,439		1,439	21	1,460
TOBACCO GRANT	194	0.1277	757		757	11	768

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For Department FINANCE

Activity - GENERAL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
WIC	1,727	1.1367	6,737		6,737	100	6,837
TB PROGRAM	171	0.1126	667		667	10	677
FAMILY PLANNING	1,302	0.8570	5,079		5,079	76	5,155
EMERGENCY PREP	223	0.1468	870		870	13	883
AIDS PROGRAM	255	0.1678	995		995	15	1,010
CHILD HEALTH	522	0.3436	2,036		2,036	30	2,066
CRIPPLED CHILD	365	0.2402	1,424		1,424	21	1,445
HEALTH GRANTS	521	0.3429	2,032		2,032	30	2,062
MARGOLIN GRANT	263	0.1731	1,026		1,026	15	1,041
MENTAL HEALTH	7,498	4.9351	29,250		29,250	435	29,685
MENTAL HLTH-CNTY	1,053	0.6931	4,108		4,108	61	4,169
SUBSTANCE ABUSE	929	0.6115	3,624		3,624	54	3,678
BHA-MH ACT	5,867	3.8616	22,887		22,887	341	23,228
FIRST 5	1,970	1.2966	7,685		7,685	114	7,799
WELFARE	25,593	16.8445	99,837		99,837	1,489	101,326
CHILD ABUSE	223	0.1468	870		870	13	883
LIBRARY	1,902	1.2519	7,420		7,420	110	7,530
AG EXTENSION	173	0.1139	675		675	10	685
ROADS	9,150	6.0224	35,694		35,694	531	36,225
PARKS	1,084	0.7135	4,229		4,229	63	4,292
FLEET MANAGEMENT	2,978	1.9601	11,617		11,617	173	11,790
BLDG MAINTENANCE	3,008	1.9798	11,734		11,734	175	11,909
SURVEYOR	119	0.0783	464		464	7	471
SubTotal	151,933	100.0000	592,688		592,688	8,557	601,245
TOTAL	151,933	100.0000	592,688		592,688	8,557	601,245

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)
Allocation Source: ANNUAL BUDGET

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For Department FINANCE

Activity - TREAS WARRANTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PERSONNEL	2,165	2.3102	639		639		639
FINANCE	30,033	32.0475	8,858		8,858		8,858
PROBATION	1,135	1.2111	335		335	7	342
WELFARE	13,793	14.7182	4,068	-1,888	2,180	89	2,269
OTHER	46,588	49.7130	13,739		13,739	303	14,042
SubTotal	93,714	100.0000	27,639	-1,888	25,751	399	26,150
Direct Billed				1,888	1,888		1,888
TOTAL	93,714	100.0000	27,639		27,639	399	28,038

Allocation Basis: NUMBER OF WARRANTS ISSUED

Allocation Source: WARRANT REGISTERS

26,150
L6397
L8,857
16,653-
Tammy

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Schedule .4 - Detail Activity Allocations
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Activity - AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	656	0.4404	633		633		633
INSURANCE	650	0.4364	627		627		627
PERSONNEL	967	0.6492	933		933		933
FINANCE	2,249	1.5099	2,171		2,171		2,171
COMMUNICATIONS	1,296	0.8701	1,251		1,251	19	1,270
COUNTY COUNSEL	893	0.5995	862		862	13	875
BOARD OF SUP.	696	0.4673	672		672	10	682
ASSESSOR	1,970	1.3225	1,901		1,901	28	1,929
ELECTIONS	787	0.5283	760		760	11	771
INFO. TECHNOLOGY	4,571	3.0687	4,411		4,411	66	4,477
PURCHASING	138	0.0926	133		133	2	135
MICROFILM/STORAGE	362	0.2430	349		349	5	354
CENTRAL SERVICES	673	0.4518	650		650	10	660
TELECOMMUNICATION	408	0.2739	394		394	6	400
UNEMP. INS.	1	0.0007	1		1		1
WORKERS COMP	387	0.2598	373		373	6	379
LIAB. INSURANCE	1,035	0.6948	999		999	15	1,014
LAW LIBRARY	102	0.0685	98		98	1	99
GEN. FUND COURT	3,519	2.3625	3,396		3,396	51	3,447
COURT REPORTER	22	0.0148	21		21		21
DA PROSECUTION	4,233	2.8418	4,085		4,085	61	4,146
CHILD SUPPORT	3,993	2.6807	3,854		3,854	57	3,911
DA CHILD ABDUCT.	185	0.1242	179		179	3	182
CHILD ADVOCACY	396	0.2659	382		382	6	388
DA PRISONS	804	0.5398	776		776	12	788
DA ST RAPE GRANT	169	0.1135	163	-2,600	-2,437	2	-2,435
DA MISC GRANTS	368	0.2471	355	-1,908	-1,553	5	-1,548
GRAND JURY	109	0.0732	105		105	2	107
SHERIFF ADMIN	906	0.6082	874		874	13	887
SHERIFF-NTF	338	0.2269	326		326	5	331
SHERIFF-AB109	2,015	1.3528	1,945		1,945	29	1,974

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Activity - AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF-OPS.	7,574	5.0848	7,310		7,310	109	7,419
RURAL CRIME	310	0.2081	299	-2,600	-2,301	4	-2,297
SHERIFF OPS-AB443	493	0.3310	476		476	7	483
COURT SECURITY	884	0.5935	853		853	13	866
SHERIFF - JAIL	10,718	7.1955	10,344		10,344	154	10,498
JUVENILE CENTER	4,737	3.1802	4,572		4,572	68	4,640
PROBATION-AB109	1,138	0.7640	1,098		1,098	16	1,114
PROBATION-SB678	227	0.1524	219		219	3	222
PROB-YOBG	399	0.2679	385		385	6	391
PROB-PROP 36	17	0.0114	16		16		16
PROBATION	4,549	3.0539	4,390		4,390	65	4,455
VICTIM WITNESS	174	0.1168	168		168	3	171
PROB. MISC GRANTS	381	0.2558	368		368	5	373
FIRE	8,825	5.9246	8,517		8,517	127	8,644
OFFICE OF EMERG MGT	77	0.0517	74		74	1	75
HOMELAND SECURITY	325	0.2182	314		314	5	319
AG COMMISSIONER	2,217	1.4884	2,140		2,140	32	2,172
BLDG INSPECTION	438	0.2940	423		423	6	429
PLANNING	876	0.5881	845		845	13	858
LAFCO	47	0.0316	45		45	1	46
RECORDER	828	0.5559	799		799	12	811
PUBLIC GUARDIAN	449	0.3014	433		433	6	439
ANIMAL CONTROL	211	0.1417	204		204	3	207
ANIMAL SHELTER	546	0.3666	527		527	8	535
HEALTH DEPT	292	0.1960	282		282	4	286
HEALTH-ADMIN	801	0.5377	773		773	12	785
COMM. DISEASE	41	0.0275	40		40	1	41
EHS	1,196	0.8029	1,154		1,154	17	1,171
PUB HLTH NURSING	806	0.5411	778		778	12	790
HEALTH LAB	369	0.2477	356		356	5	361
TOBACCO GRANT	194	0.1302	187		187	3	190

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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
WIC	1,727	1.1594	1,667		1,667	25	1,692
TB PROGRAM	171	0.1148	165		165	2	167
FAMILY PLANNING	1,302	0.8741	1,257		1,257	19	1,276
EMERGENCY PREP	223	0.1497	215		215	3	218
AIDS PROGRAM	255	0.1712	246		246	4	250
CHILD HEALTH	522	0.3504	504		504	8	512
CRIPPLED CHILD	365	0.2450	352		352	5	357
HEALTH GRANTS	521	0.3498	503		503	7	510
MARGOLIN GRANT	263	0.1766	254		254	4	258
MENTAL HEALTH	7,498	5.0337	7,236		7,236	108	7,344
MENTAL HLTH-CNTY	1,053	0.7069	1,016		1,016	15	1,031
SUBSTANCE ABUSE	929	0.6237	897		897	13	910
BHA-MH ACT	5,867	3.9388	5,662		5,662	84	5,746
FIRST 5	1,970	1.3225	1,901	-8,500	-6,599	28	-6,571
WELFARE	25,593	17.1815	24,701		24,701	367	25,068
CHILD ABUSE	223	0.1497	215		215	3	218
LIBRARY	1,902	1.2769	1,836		1,836	27	1,863
AG EXTENSION	173	0.1161	167		167	2	169
ROADS	9,150	6.1428	8,831		8,831	132	8,963
PARKS	1,084	0.7277	1,046		1,046	16	1,062
FLEET MANAGEMENT	3,008	2.0194	2,903		2,903	43	2,946
BLDG MAINTENANCE	119	0.0799	115		115	2	117
OTHER	0			-28,392	-28,392		-28,392
SubTotal	148,955	100.0000	143,757	-44,000	99,757	2,076	101,833
Direct Billed				44,000	44,000		44,000
TOTAL	148,955	100.0000	143,757		143,757	2,076	145,833

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
ADMINISTRATION	6,025	558	2,247	28	2,559	0	633
INSURANCE	3,928	737	0	28	2,536	0	627
PERSONNEL	9,009	1,217	2,407	41	3,772	639	933
FINANCE	26,605	1,091	5,617	95	8,773	8,858	2,171
COMMUNICATIONS	12,628	633	5,538	56	5,131	0	1,270
COUNTY COUNSEL	8,051	669	2,932	39	3,536	0	875
BOARD OF SUP.	6,114	367	2,280	30	2,755	0	682
ASSESSOR	18,015	531	7,671	85	7,799	0	1,929
ELECTIONS	8,451	2,577	1,954	33	3,116	0	771
EMP. BENEFITS	97	97	0	0	0	0	0
INFO. TECHNOLOGY	33,968	2,077	9,121	197	18,096	0	4,477
ITD PC REPLACEMENT	133	133	0	0	0	0	0
PURCHASING	1,475	137	651	6	546	0	135
MICROFILM/STORAGE	3,703	598	1,303	15	1,433	0	354
CENTRAL SERVICES	5,211	881	977	29	2,664	0	660
TELECOMMUNICATION	2,432	399	0	17	1,616	0	400
IT ADMIN.	1,078	101	977	0	0	0	0
UNEMP. INS.	41	36	0	0	4	0	1
WORKERS COMP	2,175	248	0	16	1,532	0	379
LIAB. INSURANCE	5,343	186	0	45	4,098	0	1,014
LAW LIBRARY	1,272	504	261	4	404	0	99
GEN. FUND COURT	20,983	3,453	0	151	13,932	0	3,447
COURT REPORTER	109	0	0	1	87	0	21
DA PROSECUTION	36,381	2,182	13,111	183	16,759	0	4,146
CHILD SUPPORT	41,750	2,639	19,219	172	15,809	0	3,911
DA CHILD ABDUCT.	1,698	124	651	8	733	0	182
CHILD ADVOCACY	3,748	602	1,173	17	1,568	0	388
DA PRISONS	6,891	279	2,606	35	3,183	0	788
DA ST RAPE GRANT	(1,098)	173	488	7	669	0	(2,435)
DA MISC GRANTS	1,198	296	977	16	1,457	0	(1,548)
GRAND JURY	1,805	1,262	0	5	431	0	107
SHERIFF ADMIN	14,321	2,967	6,841	39	3,587	0	887
SHERIFF-NTF	3,236	1,226	326	14	1,339	0	331
SHERIFF-AB109	20,279	469	9,772	87	7,977	0	1,974

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
SHERIFF-OPS.	60,161	2,559	19,871	326	29,986	0	7,419
RURAL CRIME	168	248	977	13	1,227	0	(2,297)
SHERIFF OPS-AB443	4,209	124	1,629	21	1,952	0	483
COURT SECURITY	8,320	88	3,828	39	3,499	0	866
SHERIFF - JAIL	89,257	2,882	32,982	462	42,433	0	10,498
JAIL KITCHEN	4,921	1,664	3,257	0	0	0	0
JUVENILE CENTER	35,012	664	10,750	204	18,754	0	4,640
PROBATION-AB109	13,632	553	7,411	49	4,505	0	1,114
PROBATION-SB678	2,245	137	977	10	899	0	222
PROB-YOBG	3,613	323	1,303	17	1,579	0	391
PROB-PROP 36	543	133	326	1	67	0	16
PROBATION	41,993	2,280	16,710	196	18,010	342	4,455
VICTIM WITNESS	1,901	399	635	7	689	0	171
PROB. MISC GRANTS	3,822	296	1,629	16	1,508	0	373
FIRE	71,798	4,870	22,965	381	34,938	0	8,644
OFFICE OF EMERG MGT	748	40	326	3	304	0	75
HOMELAND SECURITY	1,682	62	0	14	1,287	0	319
AG COMMISSIONER	20,448	1,098	8,306	95	8,777	0	2,172
BLDG INSPECTION	3,875	390	1,303	19	1,734	0	429
PLANNING	8,385	1,089	2,932	38	3,468	0	858
LAFCO	442	208	0	2	186	0	46
KCAG	1,479	1,479	0	0	0	0	0
RECORDER	6,706	301	2,280	36	3,278	0	811
PUBLIC GUARDIAN	6,377	558	3,583	19	1,778	0	439
ANIMAL CONTROL	1,799	97	651	9	835	0	207
ANIMAL SHELTER	7,023	2,023	2,280	23	2,162	0	535
HEALTH DEPT	2,236	456	326	12	1,156	0	286
HEALTH-ADMIN	10,238	1,687	4,560	35	3,171	0	785
COMM. DISEASE	2,729	244	2,280	2	162	0	41
EHS	10,733	540	4,235	52	4,735	0	1,171
PUB HLTH NURSING	8,058	296	3,746	35	3,191	0	790
HEALTH LAB	3,748	934	977	16	1,460	0	361
MEDICAL RECORDS	788	137	651	0	0	0	0
TOBACCO GRANT	1,896	279	651	8	768	0	190

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
WIC	17,771	699	8,469	74	6,837	0	1,692
TB PROGRAM	1,606	429	326	7	677	0	167
FAMILY PLANNING	11,951	708	4,756	56	5,155	0	1,276
EMERGENCY PREP	2,350	589	651	9	883	0	218
AIDS PROGRAM	3,018	770	977	11	1,010	0	250
CHILD HEALTH	4,701	163	1,938	22	2,066	0	512
CRIPPLED CHILD	4,328	296	2,215	15	1,445	0	357
HEALTH GRANTS	4,906	358	1,954	22	2,062	0	510
MARGOLIN GRANT	2,414	257	847	11	1,041	0	258
MEDICAL ASSISTANCE	500	500	0	0	0	0	0
MENTAL HEALTH	37,967	615	0	323	29,685	0	7,344
MENTAL HLTH-CNTY	5,825	253	326	46	4,169	0	1,031
SUBSTANCE ABUSE	5,845	566	651	40	3,678	0	910
BHA-MH ACT	36,806	2,041	5,538	253	23,228	0	5,746
FIRST 5	4,475	1,859	1,303	85	7,799	0	(6,571)
BHA	3,165	885	2,280	0	0	0	0
WELFARE	231,071	6,179	95,123	1,106	101,326	2,269	25,068
IHSS	1,355	1,355	0	0	0	0	0
CHILD ABUSE	1,558	448	0	9	883	0	218
JOB TRAINING	13,184	4,715	8,469	0	0	0	0
LIBRARY	18,394	3,258	5,661	82	7,530	0	1,863
AG EXTENSION	1,773	261	651	7	685	0	169
ROADS	55,823	3,400	6,841	394	36,225	0	8,963
PARKS	10,166	1,833	2,932	47	4,292	0	1,062
FLEET MANAGEMENT	20,894	3,750	2,280	128	11,790	0	2,946
BLDG MAINTENANCE	24,867	2,939	9,772	130	11,909	0	117
SURVEYOR	1,850	71	1,303	5	471	0	0
KCAPTA AITS	4	4	0	0	0	0	0
TRANSIT AGENCY	2,328	2,328	0	0	0	0	0
CAL VANS ADMIN	2,909	2,909	0	0	0	0	0
VANPOOL	1,859	1,859	0	0	0	0	0
AITS	1,717	1,717	0	0	0	0	0
PW-ADMIN	1,352	212	1,140	0	0	0	0
KCWMA	17,546	3,777	13,681	88	0	0	0

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
OTHER	(14,350)	0	0	0	0	14,042	(28,392)
Direct Billed	45,888	0	0	0	0	1,888	44,000
Total	1,335,856	110,590	443,521	6,629	601,245	28,038	145,833

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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 2014-2015
Fiscal Year 2012-2013
Schedule .2 - Costs To Be Allocated
For Department COMMUNICATIONS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,360,058			1,360,058
BUILDING USE	7,792		7,792	
EQUIPMENT USE	53,601		53,601	
ADMINISTRATION	3,305	112	3,417	
INSURANCE	3,922	74	3,996	
PERSONNEL	12,047	488	12,535	
FINANCE	12,443	185	12,628	
Total Allocated Additions:	93,110	859	93,969	93,969
CHARGES FOR SERVICES-RENT	(1,800)			
Total Departmental Cost Adjustments:	(1,800)			(1,800)
Total To Be Allocated:	1,451,368	859		1,452,227

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Schedule .3 - Costs Allocated By Activity
For Department COMMUNICATIONS

	Total	General & Admin	RADIO DISPATCH
Wages & Benefits			
SALARIES & WAGES	914,227	0	914,227
FRINGE BENEFITS	269,748	0	269,748
Other Expense & Cost			
SERVICES & SUPPLIES	176,083	0	176,083
FIXED ASSETS	0	0	0
OTHER REVENUE-PROJECT REIMBURSEMENT	0	0	0
Departmental Totals			
Total Expenditures	1,360,058	0	1,360,058
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
CHARGES FOR SERVICES-RENT	(1,800)	(1,800)	0
Functional Cost	1,358,258	(1,800)	1,360,058
Allocation Step 1			
Inbound- All Others	93,110	93,110	0
Reallocate Admin Costs		(91,310)	91,310
1st Allocation	1,451,368	0	1,451,368
Allocation Step 2			
Inbound- All Others	859	859	0
Reallocate Admin Costs		(859)	859
2nd Allocation	859	0	859
Total For 07 COMMUNICATIONS			
Total Allocated	1,452,227	0	1,452,227

County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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.	54,867	62.5671	908,081	-64,242	843,839	538	844,377
PROBATION	8,492	9.6838	140,547		140,547	83	140,630
FIRE	5,548	6.3266	91,822	-186,490	-94,668	54	-94,614
ANIMAL CONTROL	4,545	5.1829	75,222		75,222	45	75,267
OTHER	14,241	16.2396	235,696	-117,931	117,765	139	117,904
SubTotal	87,693	100.0000	1,451,368	-368,663	1,082,705	859	1,083,564
Direct Billed				368,663	368,663		368,663
TOTAL	87,693	100.0000	1,451,368		1,451,368	859	1,452,227

Allocation Basis: NUMBER OF CALLS

Allocation Source: COMMUNICATIONS RECORDS

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Schedule .5 - Allocation Summary
For Department COMMUNICATIONS

Receiving Department	Total	RADIO DISPATCH
SHERIFF-OPS.	844,377	844,377
PROBATION	140,630	140,630
FIRE	(94,614)	(94,614)
ANIMAL CONTROL	75,267	75,267
OTHER	117,904	117,904
Direct Billed	368,663	368,663
Total	1,452,227	1,452,227

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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 2013 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 $398,187 are shown as direct billed to the appropriate departments.

County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Schedule .2 - Costs To Be Allocated
For Department COUNTY COUNSEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	892,707			892,707
BUILDING USE	4,062		4,062	
ADMINISTRATION	2,277	78	2,355	
INSURANCE	2,105	40	2,145	
PERSONNEL	6,378	259	6,637	
FINANCE	7,932	119	8,051	
COUNTY COUNSEL		33,346	33,346	
Total Allocated Additions:	22,754	33,842	56,596	56,596
Total To Be Allocated:	915,461	33,842		949,303

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Schedule .3 - Costs Allocated By Activity
For Department COUNTY COUNSEL

	Total	General & Admin	LEGAL SERVICES	UNALLOWED
Wages & Benefits				
SALARIES & WAGES	615,501	32,142	306,972	276,387
FRINGE BENEFITS	186,830	9,753	93,190	83,887
Other Expense & Cost				
SERVICES & SUPPLIES	90,376	4,718	45,079	40,579
FIXED ASSETS	0	0	0	0
Departmental Totals				
Total Expenditures	892,707	46,613	445,241	400,853
Deductions				
Total Deductions	0	0	0	0
Functional Cost	892,707	46,613	445,241	400,853
Allocation Step 1				
Inbound- All Others	22,754	22,754	0	0
Reallocate Admin Costs		(69,367)	36,503	32,864
Unallocated Costs	(433,717)	0	0	(433,717)
1st Allocation	481,744	0	481,744	0
Allocation Step 2				
Inbound- All Others	33,842	33,842	0	0
Reallocate Admin Costs		(33,842)	17,809	16,033
Unallocated Costs	(16,033)	0	0	(16,033)
2nd Allocation	17,809	0	17,809	0
Total For 08 COUNTY COUNSEL				
Total Allocated	499,553	0	499,553	0

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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	245	2.1225	10,225		10,225		10,225
INSURANCE	4	0.0347	167		167		167
PERSONNEL	541	4.6868	22,578		22,578		22,578
FINANCE	139	1.2042	5,801		5,801		5,801
COUNTY COUNSEL	799	6.9219	33,346		33,346		33,346
BOARD OF SUP.	2,791	24.1792	116,482		116,482	5,064	121,546
ASSESSOR	424	3.6732	17,696		17,696	769	18,465
ELECTIONS	132	1.1436	5,509		5,509	240	5,749
INFO. TECHNOLOGY	93	0.8057	3,881		3,881	169	4,050
PURCHASING	15	0.1299	626		626	27	653
LAW LIBRARY	1	0.0087	42		42	2	44
DA PROSECUTION	68	0.5891	2,838		2,838	123	2,961
CHILD SUPPORT	38	0.3292	1,586		1,586	69	1,655
GRAND JURY	38	0.3292	1,586		1,586	69	1,655
SHERIFF ADMIN	990	8.5766	41,317		41,317	1,796	43,113
SHERIFF - JAIL	140	1.2129	5,843		5,843	254	6,097
PROBATION	389	3.3700	16,235		16,235	706	16,941
FIRE	40	0.3465	1,669		1,669	73	1,742
AG COMMISSIONER	58	0.5025	2,421		2,421	105	2,526
PLANNING	759	6.5754	31,677		31,677	1,377	33,054
LAFCO	7	0.0606	292	-713	-421	13	-408
RECORDER	24	0.2079	1,002		1,002	44	1,046
PUBLIC GUARDIAN	312	2.7029	13,021	-15,720	-2,699	566	-2,133
ANIMAL CONTROL	11	0.0953	459		459	20	479
EHS	112	0.9703	4,674		4,674	203	4,877
MENTAL HLTH-CNTY	22	0.1906	918	-1,231	-313	40	-273
SUBSTANCE ABUSE	7	0.0606	292	-421	-129	13	-116
BHA-MH ACT	67	0.5804	2,796	-3,811	-1,015	122	-893
FIRST 5	21	0.1819	876	-4,833	-3,957	38	-3,919
BHA	29	0.2512	1,210	-1,653	-443	53	-390
IHSS	4	0.0347	167	-484	-317	7	-310

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
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	1	0.0087	42		42	2	44
LIBRARY	11	0.0953	459		459	20	479
PARKS	6	0.0520	250		250	11	261
TRANSIT AGENCY	68	0.5891	2,838	-6,690	-3,852	123	-3,729
PW-ADMIN	133	1.1522	5,551		5,551	241	5,792
KCWMA	6	0.0520	250		250	11	261
OTHER	2,998	25.9725	125,122	-362,630	-237,508	5,439	-232,069
SubTotal	11,543	100.0000	481,744	-398,186	83,558	17,809	101,367
Direct Billed				398,186	398,186		398,186
TOTAL	11,543	100.0000	481,744		481,744	17,809	499,553

Allocation Basis: DIRECT HOURS OF ATTORNEYS

Allocation Source: COUNTY COUNSEL TIME RECORDS

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Schedule .5 - Allocation Summary
For Department COUNTY COUNSEL

Receiving Department	Total	LEGAL SERVICES
ADMINISTRATION	10,225	10,225
INSURANCE	167	167
PERSONNEL	22,578	22,578
FINANCE	5,801	5,801
COUNTY COUNSEL	33,346	33,346
BOARD OF SUP.	121,546	121,546
ASSESSOR	18,465	18,465
ELECTIONS	5,749	5,749
INFO. TECHNOLOGY	4,050	4,050
PURCHASING	653	653
LAW LIBRARY	44	44
DA PROSECUTION	2,961	2,961
CHILD SUPPORT	1,655	1,655
GRAND JURY	1,655	1,655
SHERIFF ADMIN	43,113	43,113
SHERIFF - JAIL	6,097	6,097
PROBATION	16,941	16,941
FIRE	1,742	1,742
AG COMMISSIONER	2,526	2,526
PLANNING	33,054	33,054
LAFCO	(408)	(408)
RECORDER	1,046	1,046
PUBLIC GUARDIAN	(2,133)	(2,133)
ANIMAL CONTROL	479	479
EHS	4,877	4,877
MENTAL HLTH-CNTY	(273)	(273)
SUBSTANCE ABUSE	(116)	(116)
BHA-MH ACT	(893)	(893)
FIRST 5	(3,919)	(3,919)
BHA	(390)	(390)
IHSS	(310)	(310)
JOB TRAINING	44	44
LIBRARY	479	479
PARKS	261	261

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County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Schedule .5 - Allocation Summary
For Department COUNTY COUNSEL

Receiving Department	Total	LEGAL SERVICES
TRANSIT AGENCY	(3,729)	(3,729)
PW-ADMIN	5,792	5,792
KCWMA	261	261
OTHER	(232,069)	(232,069)
Direct Billed	398,186	398,186
Total	499,553	499,553

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