



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Kings
Hanford, California**

**Date: June 24, 2015
Filing Ref: KIN16**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2015-16** 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 **2013-14** fiscal year and as estimated costs for the **2015-16** 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, 2015**, 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 | 6. Workers Compensation (ISF) |
| 2. Administration | 7. Fleet Management (ISF) |
| 3. Finance | 8. Information Services (ISF) |
| 4. Communications | 9. Health Insurance (ISF) |
| 5. County Counsel | 10. Public Works (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 2 CFR Part 225, 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

BETTY T. YEE
CALIFORNIA STATE CONTROLLER

BY Rebecca Valenzuela

BY Anita Dagan

Rebecca Valenzuela

for

Director of Finance

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

June 26, 2015

7/1/15

Name
Title
Date

Date

Negotiated by Darryl Mar
Telephone (916) 327-9496

cc: State and Federal Agencies

Attachment



BETTY T. YEE
California State Controller
Division of Accounting and Reporting

June 24, 2015

Ms. Rebecca Carr
Auditor-Controller/Director of Finance
County of Kings
1400 W. Lacey Blvd
Hanford, CA 93230

Re: 2015-16 Cost Plan Negotiation Agreement

Dear Ms. Carr:

We have completed our review of Kings County's 2015-16 Countywide Cost Allocation Plan. Our report of this review is enclosed.

Since our report does not require revisions to this cost plan, we are issuing a formal negotiation agreement. If this agreement is acceptable, please sign and return it, with the attached **Schedule A** to:

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

Upon receipt, we will sign it, return a copy of the agreement to you, and forward copies to all applicable agencies. If you have any questions, please call Darryl Mar of the Local Government Policy Section at (916) 327-9496.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Anita Dagan", is written over a light blue horizontal line.

ANITA DAGAN, Manager
Local Government Policy Section

Enclosure (s)

KINGS COUNTY, CALIFORNIA
COUNTYWIDE COST ALLOCATION PLAN
ACTUAL FY 2013/2014

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, 2014, was prepared in accordance with Federal OMB Circular A-87 and the implementing instructions contained in the Guide OASC-10. I further certify: (1) that no costs other than those incurred by Kings County or allocated to Kings County via an approved central service cost allocated plan were included in the proposed costs, (2) that the costs that have been treated as indirect costs have not been claimed as direct costs, and (3) that similar types of costs have been accorded consistent accounting treatment.


Signature/Date

Rebecca Carr, CPA CGMA
Name

Director of Finance
Title

COUNTY OF KINGS FY 2013/2014
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 2014-2015

Analyst Rate	\$102.04 /hr
Mainframe Rate	\$38.18 /hr
Core Network Services	\$17.45 /month/Connection
Internet Services	\$0.92 /month/Connection
E-mail Services	\$3.89 /month/License
Service Desk	\$34.81 /month/PC
Domain Administration	\$12.33 /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 2013/2014
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 2013/2014

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 2013/2014
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 2015-2016
Fiscal Year 2013-2014
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Cost Plan Year 2015-2016
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County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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	8,011	0	95,760	0	0	0
ADMINISTRATION	2,930	10,371	0	3,053	0	21,319	0
INSURANCE	3,034	8,044	0	2,523	0	10,608	0
PERSONNEL	5,487	18,616	0	5,880	0	23,516	0
FINANCE	5,826	19,438	0	6,484	121	34,424	30
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	149,126	16,146	0	4,944	0	7,574	0
Total Allocated	176,208	90,368	0	123,843	121	116,672	30
Roll Forward	(19,342)	3,752	0	4,114	24	16,418	(155)
Cost With Roll Forward	156,866	94,120	0	127,957	145	133,090	(125)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	156,866	94,120	0	127,957	145	133,090	(125)



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Allocated Costs By Department

Detail

Central Service Departments	PURCHASING	MICROFILM/STORAGE	CENTRAL SERVICES	TELECOMMUNICATION	IT ADMIN.	UNEMP. INS.	WORKERS COMP
BUILDING USE	844	9,265	8,213	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
ADMINISTRATION	696	1,749	2,704	1,547	0	4	1,814
INSURANCE	773	2,544	1,473	12	886	0	0
PERSONNEL	1,916	3,919	2,352	0	2,352	0	0
FINANCE	1,583	4,143	4,725	1,995	1,140	45	2,044
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	1,995	0	0	0	0	0	0
Total Allocated	7,807	21,620	19,467	3,554	4,378	49	3,858
Roll Forward	4,161	3,128	(820)	(709)	459	12	3,671
Cost With Roll Forward	11,968	24,748	18,647	2,845	4,837	61	7,529
Adjustments	0	0	0	0	0	0	0
Proposed Costs	11,968	24,748	18,647	2,845	4,837	61	7,529



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Allocated Costs By Department

Detail

Central Service Departments	LIAB. INSURANCE	LAW LIBRARY	GEN. FUND COURT	DA AB109	COURT REPORTER	DA PROSECUTION	CHILD SUPPORT
BUILDING USE	0	2,574	0	0	0	23,930	0
EQUIPMENT USE	0	0	0	0	0	19,757	0
ADMINISTRATION	3,728	397	15,196	287	97	18,528	16,461
INSURANCE	0	528	11,943	303	0	18,355	20,883
PERSONNEL	0	627	0	784	0	35,472	45,464
FINANCE	4,074	1,163	19,046	637	98	35,715	39,840
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	8,481	635
Total Allocated	7,802	5,289	46,185	2,011	195	160,238	123,283
Roll Forward	(2,249)	(748)	4,449	0	19	21,398	9,737
Cost With Roll Forward	5,553	4,541	50,634	2,011	214	181,636	133,020
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,553	4,541	50,634	2,011	214	181,636	133,020



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Allocated Costs By Department

Detail

Central Service Departments	DA CHILD ABDUCT.	CHILD ADVOCACY	DA FED VAWA	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	859
ADMINISTRATION	746	2,089	978	3,467	4	1,556	498
INSURANCE	595	1,306	595	2,343	12	886	316
PERSONNEL	1,567	2,822	1,567	6,271	0	3,529	0
FINANCE	1,563	4,095	1,888	6,573	14	(467)	2,001
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	90	0	0	0	0	3,266
Total Allocated	4,471	16,921	5,028	18,654	30	10,619	6,940
Roll Forward	407	1,396	0	1,784	(1,717)	(183)	859
Cost With Roll Forward	4,878	18,317	5,028	20,438	(1,687)	10,436	7,799
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,878	18,317	5,028	20,438	(1,687)	10,436	7,799



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Allocated Costs By Department

Detail

Central Service Departments	SHERIFF ADMIN	SHERIFF-GTF	SHERIFF-NTF	SHERIFF-AB109	SHERIFF-OPS.	RURAL CRIME	SHERIFF OPS-AB443
BUILDING USE	26,001	0	0	0	0	0	0
EQUIPMENT USE	12,022	0	9,596	3,919	31,332	6,904	0
ADMINISTRATION	7,992	101	1,401	19,182	35,629	1,332	2,109
INSURANCE	7,150	12	303	14,292	228,452	886	1,468
PERSONNEL	13,325	0	784	38,409	49,139	2,352	3,919
FINANCE	8,947	442	2,743	38,034	60,091	2,609	3,959
COMMUNICATIONS	0	0	0	0	829,968	0	0
COUNTY COUNSEL	73,927	0	0	0	0	0	0
Total Allocated	149,364	555	14,827	113,836	1,234,611	14,083	11,455
Roll Forward	38,700	0	(7,864)	102,446	94,717	(436)	649
Cost With Roll Forward	188,064	555	6,963	216,282	1,329,328	13,647	12,104
Adjustments	0	0	0	0	0	0	0
Proposed Costs	188,064	555	6,963	216,282	1,329,328	13,647	12,104



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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	889,631	11,650	61,833	0	0	0
EQUIPMENT USE	0	5,469	5,333	1,846	21,644	0	0
ADMINISTRATION	4,117	44,071	0	15,440	8,161	1,101	0
INSURANCE	3,437	45,026	3,379	17,228	7,371	1,177	0
PERSONNEL	9,210	69,960	7,839	25,867	19,792	3,136	0
FINANCE	8,315	78,581	4,703	27,802	17,737	2,840	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	46	0	0	0	0	0
Total Allocated	25,079	1,132,784	32,904	150,016	74,705	8,254	0
Roll Forward	3,959	99,247	2,957	(136,440)	41,203	2,874	0
Cost With Roll Forward	29,038	1,232,031	35,861	13,576	115,908	11,128	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	29,038	1,232,031	35,861	13,576	115,908	11,128	0

976
50% for booking fee



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Allocated Costs By Department

Detail

Central Service Departments	PROB-YOYG	PROB-PROP 36	PROBATION	TITLE II GRANTS	VICTIM WITNESS	FEMALE JUV CENTER	VICTIM ASSIST PROG
BUILDING USE	0	0	31,019	0	3,148	0	0
EQUIPMENT USE	0	0	12,025	0	3,464	0	0
ADMINISTRATION	1,899	0	19,948	0	734	0	152
INSURANCE	1,468	12	18,474	0	799	0	303
PERSONNEL	5,096	0	39,820	0	1,529	0	784
FINANCE	3,957	2,584	38,189	0	1,918	0	500
COMMUNICATIONS	0	0	158,870	0	0	0	0
COUNTY COUNSEL	0	0	13,016	0	0	0	0
Total Allocated	12,420	2,596	331,361	0	11,592	0	1,739
Roll Forward	5,980	656	13,983	0	161	0	0
Cost With Roll Forward	18,400	3,252	345,344	0	11,753	0	1,739
Adjustments	0	0	0	0	0	0	0
Proposed Costs	18,400	3,252	345,344	0	11,753	0	1,739



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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	447,923	0	0	4,199	1,065	1,191
ADMINISTRATION	1,577	38,941	490	642	9,789	1,907	4,373
INSURANCE	1,590	28,693	303	12	12,641	1,349	3,152
PERSONNEL	3,919	59,692	784	0	19,988	3,136	7,055
FINANCE	3,738	68,507	957	683	19,962	3,834	8,322
COMMUNICATIONS	0	(83,416)	0	0	0	0	0
COUNTY COUNSEL	0	7,529	0	0	1,269	0	20,636
Total Allocated	22,284	623,902	2,534	1,337	109,299	12,824	49,345
Roll Forward	(1,786)	141,904	0	0	1,295	249	(118,036)
Cost With Roll Forward	20,498	765,806	2,534	1,337	110,594	13,073	(68,691)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	20,498	765,806	2,534	1,337	110,594	13,073	(68,691)



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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	6,223	0	3,280
EQUIPMENT USE	0	0	0	3,165	382	1,026	4,359
ADMINISTRATION	215	0	0	3,311	2,215	814	2,615
INSURANCE	39	0	0	2,510	3,854	595	2,703
PERSONNEL	0	0	0	6,271	9,616	1,567	4,703
FINANCE	472	0	1,864	6,408	6,702	1,616	6,785
COMMUNICATIONS	0	0	0	0	0	59,217	0
COUNTY COUNSEL	(842)	0	0	2,494	(3,442)	4,445	0
Total Allocated	124	0	1,864	25,631	25,550	69,280	24,445
Roll Forward	(501)	0	683	6,505	(10,121)	(19,536)	853
Cost With Roll Forward	(377)	0	2,547	32,136	15,429	49,744	25,298
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(377)	0	2,547	32,136	15,429	49,744	25,298



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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	28,274	0	782	0	11,332	772
ADMINISTRATION	1,291	3,281	2,379	5,129	2,468	1,577	0
INSURANCE	37,511	25,209	2,343	3,826	1,468	886	12
PERSONNEL	784	10,974	6,271	8,622	3,919	2,352	0
FINANCE	2,097	10,044	5,557	9,520	4,482	3,891	135
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	10,114	0	0	0
Total Allocated	49,242	185,255	16,550	51,139	12,337	20,038	919
Roll Forward	(45,575)	7,936	988	(1,595)	(14,289)	(1,356)	(2,627)
Cost With Roll Forward	3,667	193,191	17,538	49,544	(1,952)	18,682	(1,708)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,667	193,191	17,538	49,544	(1,952)	18,682	(1,708)



County of Kings
Cost Plan Year 2015-2016
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Allocated Costs By Department

Detail

Central Service Departments	TOBACCO GRANT	WIC	TB PROGRAM	FAMILY PLANNING	HEALTH INFO MGT	EMERGENCY PREP	AIDS PROGRAM
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USE	0	19,094	676	20,836	0	12,586	0
ADMINISTRATION	742	6,823	620	2,446	2,442	1,266	910
INSURANCE	595	7,589	303	12	5,259	595	886
PERSONNEL	1,567	20,380	784	0	14,109	2,744	2,940
FINANCE	1,673	16,807	1,505	2,904	8,712	2,583	2,676
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	4,577	70,693	3,888	26,198	30,522	19,774	7,412
Roll Forward	159	(5,700)	34	(27,431)	0	4,939	687
Cost With Roll Forward	4,736	64,993	3,922	(1,233)	30,522	24,713	8,099
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,736	64,993	3,922	(1,233)	30,522	24,713	8,099



County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	CHILD HEALTH	CALIFORNIA CHILDREN	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	2,484	2,067	1,193	662	0	28,748	4,492
INSURANCE	1,819	3,102	770	478	0	0	12
PERSONNEL	4,860	8,309	2,038	1,255	0	0	0
FINANCE	4,776	6,120	2,412	1,426	441	30,157	4,772
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	13,939	19,961	6,413	3,821	441	58,905	9,276
Roll Forward	(107)	2,324	(10,418)	(4,117)	8	3,685	903
Cost With Roll Forward	13,832	22,285	(4,005)	(296)	449	62,590	10,179
Adjustments	0	0	0	0	0	0	0
Proposed Costs	13,832	22,285	(4,005)	(296)	449	62,590	10,179



County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	SUBSTANCE ABUSE	BHA-MH ACT	FIRST 5	AOD GRANTS	BHA	HUMAN SERVICES	IHSS
BUILDING USE	0	0	0	0	0	217,907	0
EQUIPMENT USE	347	7,241	3,105	0	877	0	0
ADMINISTRATION	5,204	30,240	8,153	0	0	122,496	0
INSURANCE	595	6,133	1,177	0	2,343	313,032	12
PERSONNEL	1,567	19,990	3,136	0	6,271	257,503	0
FINANCE	6,562	40,903	3,026	0	3,955	246,037	1,288
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	(1,255)	0	(5,339)	0	(1,009)
Total Allocated	14,275	104,507	17,342	0	8,107	1,156,975	291
Roll Forward	207	30,106	(19,245)	0	(2,051)	150,481	(527)
Cost With Roll Forward	14,482	134,613	(1,903)	0	6,056	1,307,456	(236)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	14,482	134,613	(1,903)	0	6,056	1,307,456	(236)



County of Kings
Cost Plan Year 2015-2016
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Allocated Costs By Department

Detail

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	22,322	528	0	0
ADMINISTRATION	0	948	0	8,140	788	32,222	4,381
INSURANCE	0	0	8,172	6,990	2,114	119,641	5,284
PERSONNEL	0	0	21,948	15,976	1,567	16,461	7,839
FINANCE	0	1,402	14,237	17,380	1,772	43,274	9,514
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	317	3,402	0	0	136
Total Allocated	0	2,350	44,674	102,379	30,414	213,393	61,720
Roll Forward	0	347	527	15,351	733	63,847	3,061
Cost With Roll Forward	0	2,697	45,201	117,730	31,147	277,240	64,781
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	2,697	45,201	117,730	31,147	277,240	64,781



County of Kings
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Allocated Costs By Department

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	11,847	12,632	569	0	0	0
INSURANCE	0	2,073	10,924	1,177	0	0	0
PERSONNEL	0	5,487	24,693	4,313	0	0	0
FINANCE	0	18,426	26,276	2,037	0	2,573	5
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	(1,106)	0
Total Allocated	0	59,106	81,082	8,096	0	1,467	5
Roll Forward	0	1,196	10,310	2,807	(82)	(4,621)	(95)
Cost With Roll Forward	0	60,302	91,392	10,903	(82)	(3,154)	(90)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	60,302	91,392	10,903	(82)	(3,154)	(90)



County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	AIT5 II	GREENFIELD AITS	VENTURA AITS	SACRAMENTO AITS	CAL VANS ADMIN	VANPOOL	AIT5
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	929	0	0
PERSONNEL	0	0	0	0	0	0	0
FINANCE	5	5	0	0	3,296	2,165	2,105
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	5	5	0	0	9,495	2,165	2,105
Roll Forward	0	(33)	(42)	(22)	7,626	831	987
Cost With Roll Forward	5	(28)	(42)	(22)	17,121	2,996	3,092
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5	(28)	(42)	(22)	17,121	2,996	3,092



County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	PW-ADMIN	KCWMA	OTHER	SubTotal	Direct Billed	Unallocated	Total
BUILDING USE	6,698	0	78,730	1,778,399	0	0	1,778,399
EQUIPMENT USE	0	0	0	854,802	0	0	854,802
ADMINISTRATION	0	0	0	649,117	233,312	21,537	903,966
INSURANCE	1,928	0	324	1,072,163	0	0	1,072,163
PERSONNEL	3,136	0	0	1,051,628	0	0	1,051,628
FINANCE	2,117	19,598	(9,339)	1,213,348	46,079	1,164,314	2,423,741
COMMUNICATIONS	0	0	148,797	1,113,436	274,206	0	1,387,642
COUNTY COUNSEL	10,749	(343)	(308,701)	18,300	484,810	518,095	1,021,205
Total Allocated	24,628	19,255	(90,189)	7,751,193	1,038,407	1,703,946	10,493,546
Roll Forward	(1,292)	4,739	(142,054)	345,706	0	0	345,706
Cost With Roll Forward	23,336	23,994	(232,243)	8,096,899	1,038,407	1,703,946	10,839,252
Adjustments	0	0	0	0	0	0	0
Proposed Costs	23,336	23,994	(232,243)	8,096,899	1,038,407	1,703,946	10,839,252



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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.	176,208	195,550	(19,342)	156,866	0	156,866
ASSESSOR	90,368	86,616	3,752	94,120	0	94,120
F/A REPAIR	0	0	0	0	0	0
ELECTIONS	123,843	119,729	4,114	127,957	0	127,957
EMP. BENEFITS	121	97	24	145	0	145
INFO. TECHNOLOGY	116,672	100,254	16,418	133,090	0	133,090
ITD PC REPLACEMENT	30	185	(155)	(125)	0	(125)
PURCHASING	7,807	3,646	4,161	11,968	0	11,968
MICROFILM/STORAGE	21,620	18,492	3,128	24,748	0	24,748
CENTRAL SERVICES	19,467	20,287	(820)	18,647	0	18,647
TELECOMMUNICATION	3,554	4,263	(709)	2,845	0	2,845
IT ADMIN.	4,378	3,919	459	4,837	0	4,837
UNEMP. INS.	49	37	12	61	0	61
WORKERS COMP	3,858	187	3,671	7,529	0	7,529
LIAB. INSURANCE	7,802	10,051	(2,249)	5,553	0	5,553
LAW LIBRARY	5,289	6,037	(748)	4,541	0	4,541
GEN. FUND COURT	46,185	41,736	4,449	50,634	0	50,634
DA AB109	2,011	0	0	2,011	0	2,011
COURT REPORTER	195	176	19	214	0	214
DA PROSECUTION	160,238	138,840	21,398	181,636	0	181,636
CHILD SUPPORT	123,283	113,546	9,737	133,020	0	133,020
DA CHILD ABDUCT.	4,471	4,064	407	4,878	0	4,878
CHILD ADVOCACY	16,921	15,525	1,396	18,317	0	18,317
DA FED VAWA	5,028	0	0	5,028	0	5,028
DA PRISONS	18,654	16,870	1,784	20,438	0	20,438
DA ST RAPE GRANT	30	1,747	(1,717)	(1,687)	0	(1,687)
DA MISC GRANTS	10,619	10,802	(183)	10,436	0	10,436
GRAND JURY	6,940	6,081	859	7,799	0	7,799
SHERIFF ADMIN	149,364	110,664	38,700	188,064	0	188,064
SHERIFF-GTF	555	0	0	555	0	555
SHERIFF-NTF	14,827	22,691	(7,864)	6,963	0	6,963
SHERIFF-AB109	113,836	11,390	102,446	216,282	0	216,282
SHERIFF-OPS.	1,234,611	1,139,894	94,717	1,329,328	0	1,329,328
RURAL CRIME	14,083	14,519	(436)	13,647	0	13,647
SHERIFF OPS-AB443	11,455	10,806	649	12,104	0	12,104

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Schedule B.001

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County of Kings
Cost Plan Year 2015-2016
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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
COURT SECURITY	25,079	21,120	3,959	29,038	0	29,038
SHERIFF - JAIL	1,132,784	1,033,537	99,247	1,232,031	0	1,232,031
JAIL KITCHEN	32,904	29,947	2,957	35,861	0	35,861
JUVENILE CENTER	150,016	286,456	(136,440)	13,576	0	13,576
PROBATION-AB109	74,705	33,502	41,203	115,908	0	115,908
PROBATION-SB678	8,254	5,380	2,874	11,128	0	11,128
JUVENILE ACADEMY	0	0	0	0	0	0
PROB-YOBG	12,420	6,440	5,980	18,400	0	18,400
PROB-PROP 36	2,596	1,940	656	3,252	0	3,252
PROBATION	331,361	317,378	13,983	345,344	0	345,344
TITLE II GRANTS	0	0	0	0	0	0
VICTIM WITNESS	11,592	11,431	161	11,753	0	11,753
FEMALE JUV CENTER	0	0	0	0	0	0
VICTIM ASSIST PROG	1,739	0	0	1,739	0	1,739
PROB. MISC GRANTS	22,284	24,070	(1,786)	20,498	0	20,498
FIRE	623,902	481,998	141,904	765,806	0	765,806
OFFICE OF EMERG MGT	2,534	0	0	2,534	0	2,534
HOMELAND SECURITY	1,337	0	0	1,337	0	1,337
AG COMMISSIONER	109,299	108,004	1,295	110,594	0	110,594
BLDG INSPECTION	12,824	12,575	249	13,073	0	13,073
PLANNING	49,345	167,381	(118,036)	(68,691)	0	(68,691)
LAFCO	124	625	(501)	(377)	0	(377)
REGIONAL PLANNING	0	0	0	0	0	0
KCAG	1,864	1,181	683	2,547	0	2,547
RECORDER	25,631	19,126	6,505	32,136	0	32,136
PUBLIC GUARDIAN	25,550	35,671	(10,121)	15,429	0	15,429
ANIMAL CONTROL	69,280	88,816	(19,536)	49,744	0	49,744
ANIMAL SHELTER	24,445	23,592	853	25,298	0	25,298
HEALTH DEPT	49,242	94,817	(45,575)	3,667	0	3,667
HEALTH-ADMIN	185,255	177,319	7,936	193,191	0	193,191
COMM. DISEASE	16,550	15,562	988	17,538	0	17,538
EHS	51,139	52,734	(1,595)	49,544	0	49,544
PUB HLTH NURSING	12,337	26,626	(14,289)	(1,952)	0	(1,952)
HEALTH LAB	20,038	21,394	(1,356)	18,682	0	18,682
MEDICAL RECORDS	919	3,546	(2,627)	(1,708)	0	(1,708)

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County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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
TOBACCO GRANT	4,577	4,418	159	4,736	0	4,736
WIC	70,693	76,393	(5,700)	64,993	0	64,993
TB PROGRAM	3,888	3,854	34	3,922	0	3,922
FAMILY PLANNING	26,198	53,629	(27,431)	(1,233)	0	(1,233)
HEALTH INFO MGT	30,522	0	0	30,522	0	30,522
EMERGENCY PREP	19,774	14,835	4,939	24,713	0	24,713
AIDS PROGRAM	7,412	6,725	687	8,099	0	8,099
CHILD HEALTH	13,939	14,046	(107)	13,832	0	13,832
CALIFORNIA CHILDREN	19,961	17,637	2,324	22,285	0	22,285
HEALTH GRANTS	6,413	16,831	(10,418)	(4,005)	0	(4,005)
MARGOLIN GRANT	3,821	7,938	(4,117)	(296)	0	(296)
MEDICAL ASSISTANCE	441	433	8	449	0	449
MENTAL HEALTH	58,905	55,220	3,685	62,590	0	62,590
MENTAL HLTH-CNTY	9,276	8,373	903	10,179	0	10,179
SUBSTANCE ABUSE	14,275	14,068	207	14,482	0	14,482
BHA-MH ACT	104,507	74,401	30,106	134,613	0	134,613
FIRST 5	17,342	36,587	(19,245)	(1,903)	0	(1,903)
AOD GRANTS	0	0	0	0	0	0
BHA	8,107	10,158	(2,051)	6,056	0	6,056
HUMAN SERVICES	1,156,975	1,006,494	150,481	1,307,456	0	1,307,456
IHSS	291	818	(527)	(236)	0	(236)
CATEGORICAL AID	0	0	0	0	0	0
CHILD ABUSE	2,350	2,003	347	2,697	0	2,697
JOB TRAINING	44,674	44,147	527	45,201	0	45,201
LIBRARY	102,379	87,028	15,351	117,730	0	117,730
AG EXTENSION	30,414	29,681	733	31,147	0	31,147
ROADS	213,393	149,546	63,847	277,240	0	277,240
PARKS	61,720	58,659	3,061	64,781	0	64,781
BLDG PROJECTS	0	0	0	0	0	0
FLEET MANAGEMENT	59,106	57,910	1,196	60,302	0	60,302
BLDG MAINTENANCE	81,082	70,772	10,310	91,392	0	91,392
SURVEYOR	8,096	5,289	2,807	10,903	0	10,903
KCAPTA AITS	0	82	(82)	(82)	0	(82)
TRANSIT AGENCY	1,467	6,088	(4,621)	(3,154)	0	(3,154)
KCAPTA VAN POOL	5	100	(95)	(90)	0	(90)

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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
AITS II	5	0	0	5	0	5
GREENFIELD AITS	5	38	(33)	(28)	0	(28)
VENTURA AITS	0	42	(42)	(42)	0	(42)
SACRAMENTO AITS	0	22	(22)	(22)	0	(22)
CAL VANS ADMIN	9,495	1,869	7,626	17,121	0	17,121
VANPOOL	2,165	1,334	831	2,996	0	2,996
AITS	2,105	1,118	987	3,092	0	3,092
PW-ADMIN	24,628	25,920	(1,292)	23,336	0	23,336
KCWMA	19,255	14,516	4,739	23,994	0	23,994
OTHER	(90,189)	51,865	(142,054)	(232,243)	0	(232,243)
SubTotal	7,751,193	7,361,756	345,706	8,096,899	0	8,096,899
Direct Billed	1,038,407					1,038,407
Unallocated	1,703,946					1,703,946
Total	<u>10,493,546</u>					<u>10,839,252</u>



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE	1,810,528	0	
EQUIPMENT USE	929,798	0	
ADMINISTRATION	1,016,258	0	
INSURANCE	968,820	0	
PERSONNEL	1,134,377	(90,567)	
FINANCE	2,401,941	0	
COMMUNICATIONS	1,293,583	(1,200)	
COUNTY COUNSEL	1,030,008	0	
BOARD OF SUP.			176,208
ASSESSOR			90,368
F/A REPAIR			0
ELECTIONS			123,843
EMP. BENEFITS			121
INFO. TECHNOLOGY			116,672
ITD PC REPLACEMENT			30
PURCHASING			7,807
MICROFILM/STORAGE			21,620
CENTRAL SERVICES			19,467
TELECOMMUNICATION			3,554
IT ADMIN.			4,378
UNEMP. INS.			49
WORKERS COMP			3,858
LIAB. INSURANCE			7,802
LAW LIBRARY			5,289
GEN. FUND COURT			46,185
DA AB109			2,011
COURT REPORTER			195
DA PROSECUTION			160,238
CHILD SUPPORT			123,283
DA CHILD ABDUCT.			4,471
CHILD ADVOCACY			16,921
DA FED VAWA			5,028
DA PRISONS			18,654
DA ST RAPE GRANT			30
DA MISC GRANTS			10,619
GRAND JURY			6,940
SHERIFF ADMIN			149,364

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County of Kings
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Fiscal Year 2013-2014
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
SHERIFF-GTF			555
SHERIFF-NTF			14,827
SHERIFF-AB109			113,836
SHERIFF-OPS.			1,234,611
RURAL CRIME			14,083
SHERIFF OPS-AB443			11,455
COURT SECURITY			25,079
SHERIFF - JAIL			1,132,784
JAIL KITCHEN			32,904
JUVENILE CENTER			150,016
PROBATION-AB109			74,705
PROBATION-SB678			8,254
JUVENILE ACADEMY			0
PROB-YOYG			12,420
PROB-PROP 36			2,596
PROBATION			331,361
TITLE II GRANTS			0
VICTIM WITNESS			11,592
FEMALE JUV CENTER			0
VICTIM ASSIST PROG			1,739
PROB. MISC GRANTS			22,284
FIRE			623,902
OFFICE OF EMERG MGT			2,534
HOMELAND SECURITY			1,337
AG COMMISSIONER			109,299
BLDG INSPECTION			12,824
PLANNING			49,345
LAFCO			124
REGIONAL PLANNING			0
KCAG			1,864
RECORDER			25,631
PUBLIC GUARDIAN			25,550
ANIMAL CONTROL			69,280
ANIMAL SHELTER			24,445
HEALTH DEPT			49,242
HEALTH-ADMIN			185,255
COMM. DISEASE			16,550

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County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
EHS			51,139
PUB HLTH NURSING			12,337
HEALTH LAB			20,038
MEDICAL RECORDS			919
TOBACCO GRANT			4,577
WIC			70,693
TB PROGRAM			3,888
FAMILY PLANNING			26,198
HEALTH INFO MGT			30,522
EMERGENCY PREP			19,774
AIDS PROGRAM			7,412
CHILD HEALTH			13,939
CALIFORNIA CHILDREN			19,961
HEALTH GRANTS			6,413
MARGOLIN GRANT			3,821
MEDICAL ASSISTANCE			441
MENTAL HEALTH			58,905
MENTAL HLTH-CNTY			9,276
SUBSTANCE ABUSE			14,275
BHA-MH ACT			104,507
FIRST 5			17,342
AOD GRANTS			0
BHA			8,107
HUMAN SERVICES			1,156,975
IHSS			291
CATEGORICAL AID			0
CHILD ABUSE			2,350
JOB TRAINING			44,674
LIBRARY			102,379
AG EXTENSION			30,414
ROADS			213,393
PARKS			61,720
BLDG PROJECTS			0
FLEET MANAGEMENT			59,106
BLDG MAINTENANCE			81,082
SURVEYOR			8,096
KCAPTA AITS			0

All Monetary Values Are \$ Dollars

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County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
TRANSIT AGENCY			1,467	
KCAPTA VAN POOL			5	
AIT5 II			5	
GREENFIELD AITS			5	
VENTURA AITS			0	
SACRAMENTO AITS			0	
CAL VANS ADMIN			9,495	
VANPOOL			2,165	
AIT5			2,105	
PW-ADMIN			24,628	
KCWMA			19,255	
OTHER			(90,189)	
Direct Billed Total			1,038,407	
Unallocated Total			1,703,946	
Totals	<u>10,585,313</u>	<u>(91,767)</u>	<u>10,493,546</u>	Deviation 0

County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Detail Of Allocated Costs

Department	BUILDING USE	EQUIPMENT USE	INSURANCE	ADMINISTRATION	PERSONNEL	FINANCE	COMMUNICATIONS
	1.5	2.5	4.5	3.5	5.5	6.5	7.5
BUILDING USE	(1,810,528)	0	0	0	0	0	0
EQUIPMENT USE	0	(929,798)	0	0	0	0	0
ADMINISTRATION	9,290	1,110	5,131	(1,056,099)	6,434	7,364	0
INSURANCE	0	0	(1,094,136)	121,088	0	4,100	0
PERSONNEL	3,886	524	2,657	11,122	(1,091,770)	9,389	0
FINANCE	7,127	18,945	5,926	10,122	14,895	(2,464,596)	0
COMMUNICATIONS	7,792	53,601	5,182	5,458	11,758	11,468	(1,387,642)
COUNTY COUNSEL	4,034	816	3,077	4,343	7,055	8,534	0
BOARD OF SUP.	9,290	515	3,034	2,930	5,487	5,826	0
ASSESSOR	9,742	8,011	8,044	10,371	18,616	19,438	0
F/A REPAIR	0	0	0	0	0	0	0
ELECTIONS	5,199	95,760	2,523	3,053	5,880	6,484	0
EMP. BENEFITS	0	0	0	0	0	121	0
INFO. TECHNOLOGY	19,231	0	10,608	21,319	23,516	34,424	0
ITD PC REPLACEMENT	0	0	0	0	0	30	0
PURCHASING	844	0	773	696	1,916	1,583	0
MICROFILM/STORAGE	9,265	0	2,544	1,749	3,919	4,143	0
CENTRAL SERVICES	8,213	0	1,473	2,704	2,352	4,725	0
TELECOMMUNICATION	0	0	12	1,547	0	1,995	0
IT ADMIN.	0	0	886	0	2,352	1,140	0
UNEMP. INS.	0	0	0	4	0	45	0
WORKERS COMP	0	0	0	1,814	0	2,044	0
LIAB. INSURANCE	0	0	0	3,728	0	4,074	0
LAW LIBRARY	2,574	0	528	397	627	1,163	0
GEN. FUND COURT	0	0	11,943	15,196	0	19,046	0
DA AB109	0	0	303	287	784	637	0
COURT REPORTER	0	0	0	97	0	98	0
DA PROSECUTION	23,930	19,757	18,355	18,528	35,472	35,715	0
CHILD SUPPORT	0	0	20,883	16,461	45,464	39,840	0
DA CHILD ABDUCT.	0	0	595	746	1,567	1,563	0
CHILD ADVOCACY	6,519	0	1,306	2,089	2,822	4,095	0
DA FED VAWA	0	0	595	978	1,567	1,888	0
DA PRISONS	0	0	2,343	3,467	6,271	6,573	0
DA ST RAPE GRANT	0	0	12	4	0	14	0
DA MISC GRANTS	0	5,115	886	1,556	3,529	(467)	0
GRAND JURY	0	859	316	498	0	2,001	0

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Report Output Prepared By County of Kings



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Detail Of Allocated Costs

Department	BUILDING USE	EQUIPMENT USE	INSURANCE	ADMINISTRATION	PERSONNEL	FINANCE	COMMUNICATIONS
	1.5	2.5	4.5	3.5	5.5	6.5	7.5
SHERIFF ADMIN	26,001	12,022	7,150	7,992	13,325	8,947	0
SHERIFF-GTF	0	0	12	101	0	442	0
SHERIFF-NTF	0	9,596	303	1,401	784	2,743	0
SHERIFF-AB109	0	3,919	14,292	19,182	38,409	38,034	0
SHERIFF-OPS.	0	31,332	228,452	35,629	49,139	60,091	829,968
RURAL CRIME	0	6,904	886	1,332	2,352	2,609	0
SHERIFF OPS-AB443	0	0	1,468	2,109	3,919	3,959	0
COURT SECURITY	0	0	3,437	4,117	9,210	8,315	0
SHERIFF - JAIL	889,631	5,469	45,026	44,071	69,960	78,581	0
JAIL KITCHEN	11,650	5,333	3,379	0	7,839	4,703	0
JUVENILE CENTER	61,833	1,846	17,228	15,440	25,867	27,802	0
PROBATION-AB109	0	21,644	7,371	8,161	19,792	17,737	0
PROBATION-SB678	0	0	1,177	1,101	3,136	2,840	0
JUVENILE ACADEMY	0	0	0	0	0	0	0
PROB-YOBG	0	0	1,468	1,899	5,096	3,957	0
PROB-PROP 36	0	0	12	0	0	2,584	0
PROBATION	31,019	12,025	18,474	19,948	39,820	38,189	158,870
TITLE II GRANTS	0	0	0	0	0	0	0
VICTIM WITNESS	3,148	3,464	799	734	1,529	1,918	0
FEMALE JUV CENTER	0	0	0	0	0	0	0
VICTIM ASSIST PROG	0	0	303	152	784	500	0
PROB. MISC GRANTS	233	11,227	1,590	1,577	3,919	3,738	0
FIRE	56,033	447,923	28,693	38,941	59,692	68,507	(83,416)
OFFICE OF EMERG MGT	0	0	303	490	784	957	0
HOMELAND SECURITY	0	0	12	642	0	683	0
AG COMMISSIONER	41,451	4,199	12,641	9,789	19,988	19,962	0
BLDG INSPECTION	1,533	1,065	1,349	1,907	3,136	3,834	0
PLANNING	4,616	1,191	3,152	4,373	7,055	8,322	0
LAFCO	240	0	39	215	0	472	0
REGIONAL PLANNING	0	0	0	0	0	0	0
KCAG	0	0	0	0	0	1,864	0
RECORDER	1,472	3,165	2,510	3,311	6,271	6,408	0
PUBLIC GUARDIAN	6,223	382	3,854	2,215	9,616	6,702	0
ANIMAL CONTROL	0	1,026	595	814	1,567	1,616	59,217
ANIMAL SHELTER	3,280	4,359	2,703	2,615	4,703	6,785	0
HEALTH DEPT	0	7,559	37,511	1,291	784	2,097	0

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County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Detail Of Allocated Costs

Department	BUILDING USE	EQUIPMENT USE	INSURANCE	ADMINISTRATION	PERSONNEL	FINANCE	COMMUNICATIONS
	1.5	2.5	4.5	3.5	5.5	6.5	7.5
HEALTH-ADMIN	107,473	28,274	25,209	3,281	10,974	10,044	0
COMM. DISEASE	0	0	2,343	2,379	6,271	5,557	0
EHS	13,146	782	3,826	5,129	8,622	9,520	0
PUB HLTH NURSING	0	0	1,468	2,468	3,919	4,482	0
HEALTH LAB	0	11,332	886	1,577	2,352	3,891	0
MEDICAL RECORDS	0	772	12	0	0	135	0
TOBACCO GRANT	0	0	595	742	1,567	1,673	0
WIC	0	19,094	7,589	6,823	20,380	16,807	0
TB PROGRAM	0	676	303	620	784	1,505	0
FAMILY PLANNING	0	20,836	12	2,446	0	2,904	0
HEALTH INFO MGT	0	0	5,259	2,442	14,109	8,712	0
EMERGENCY PREP	0	12,586	595	1,266	2,744	2,583	0
AIDS PROGRAM	0	0	886	910	2,940	2,676	0
CHILD HEALTH	0	0	1,819	2,484	4,860	4,776	0
CALIFORNIA CHILDREN	0	363	3,102	2,067	8,309	6,120	0
HEALTH GRANTS	0	0	770	1,193	2,038	2,412	0
MARGOLIN GRANT	0	0	478	662	1,255	1,426	0
MEDICAL ASSISTANCE	0	0	0	0	0	441	0
MENTAL HEALTH	0	0	0	28,748	0	30,157	0
MENTAL HLTH-CNTY	0	0	12	4,492	0	4,772	0
SUBSTANCE ABUSE	0	347	595	5,204	1,567	6,562	0
BHA-MH ACT	0	7,241	6,133	30,240	19,990	40,903	0
FIRST 5	0	3,105	1,177	8,153	3,136	3,026	0
AOD GRANTS	0	0	0	0	0	0	0
BHA	0	877	2,343	0	6,271	3,955	0
HUMAN SERVICES	217,907	0	313,032	122,496	257,503	246,037	0
IHSS	0	0	12	0	0	1,288	0
CATEGORICAL AID	0	0	0	0	0	0	0
CHILD ABUSE	0	0	0	948	0	1,402	0
JOB TRAINING	0	0	8,172	0	21,948	14,237	0
LIBRARY	28,169	22,322	6,990	8,140	15,976	17,380	0
AG EXTENSION	23,645	528	2,114	788	1,567	1,772	0
ROADS	1,795	0	119,641	32,222	16,461	43,274	0
PARKS	34,566	0	5,284	4,381	7,839	9,514	0
BLDG PROJECTS	0	0	0	0	0	0	0
FLEET MANAGEMENT	21,273	0	2,073	11,847	5,487	18,426	0

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County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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	10,924	12,632	24,693	26,276	0
SURVEYOR	0	0	1,177	569	4,313	2,037	0
KCAPTA AITS	0	0	0	0	0	0	0
TRANSIT AGENCY	0	0	0	0	0	2,573	0
KCAPTA VAN POOL	0	0	0	0	0	5	0
AITs II	0	0	0	0	0	5	0
GREENFIELD AITS	0	0	0	0	0	5	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	929	0	0	3,296	0
VANPOOL	0	0	0	0	0	2,165	0
AITs	0	0	0	0	0	2,105	0
PW-ADMIN	6,698	0	1,928	0	3,136	2,117	0
KCWMA	0	0	0	0	0	19,598	0
OTHER	78,730	0	324	0	0	(9,339)	148,797
Direct Billings	0	0	0	233,312	0	46,079	274,206
Unallocated	0	0	0	21,537	0	1,164,314	0
Total	0	0	0	0	0	0	0



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8,5	
BUILDING USE	0	0
EQUIPMENT USE	0	0
ADMINISTRATION	10,512	0
INSURANCE	128	0
PERSONNEL	20,382	0
FINANCE	5,640	0
COMMUNICATIONS	0	0
COUNTY COUNSEL	(1,057,867)	0
BOARD OF SUP.	149,126	176,208
ASSESSOR	16,146	90,368
F/A REPAIR	0	0
ELECTIONS	4,944	123,843
EMP. BENEFITS	0	121
INFO. TECHNOLOGY	7,574	116,672
ITD PC REPLACEMENT	0	30
PURCHASING	1,995	7,807
MICROFILM/STORAGE	0	21,620
CENTRAL SERVICES	0	19,467
TELECOMMUNICATION	0	3,554
IT ADMIN.	0	4,378
UNEMP. INS.	0	49
WORKERS COMP	0	3,858
LIAB. INSURANCE	0	7,802
LAW LIBRARY	0	5,289
GEN. FUND COURT	0	46,185
DA AB109	0	2,011
COURT REPORTER	0	195
DA PROSECUTION	8,481	160,238
CHILD SUPPORT	635	123,283
DA CHILD ABDUCT.	0	4,471
CHILD ADVOCACY	90	16,921
DA FED VAWA	0	5,028
DA PRISONS	0	18,654
DA ST RAPE GRANT	0	30
DA MISC GRANTS	0	10,619
GRAND JURY	3,266	6,940

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County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
SHERIFF ADMIN	73,927	149,364
SHERIFF-GTF	0	555
SHERIFF-NTF	0	14,827
SHERIFF-AB109	0	113,836
SHERIFF-OPS.	0	1,234,611
RURAL CRIME	0	14,083
SHERIFF OPS-AB443	0	11,455
COURT SECURITY	0	25,079
SHERIFF - JAIL	46	1,132,784
JAIL KITCHEN	0	32,904
JUVENILE CENTER	0	150,016
PROBATION-AB109	0	74,705
PROBATION-SB678	0	8,254
JUVENILE ACADEMY	0	0
PROB-YOBG	0	12,420
PROB-PROP 36	0	2,596
PROBATION	13,016	331,361
TITLE II GRANTS	0	0
VICTIM WITNESS	0	11,592
FEMALE JUV CENTER	0	0
VICTIM ASSIST PROG	0	1,739
PROB. MISC GRANTS	0	22,284
FIRE	7,529	623,902
OFFICE OF EMERG MGT	0	2,534
HOMELAND SECURITY	0	1,337
AG COMMISSIONER	1,269	109,299
BLDG INSPECTION	0	12,824
PLANNING	20,636	49,345
LAFCO	(842)	124
REGIONAL PLANNING	0	0
KCAG	0	1,864
RECORDER	2,494	25,631
PUBLIC GUARDIAN	(3,442)	25,550
ANIMAL CONTROL	4,445	69,280
ANIMAL SHELTER	0	24,445
HEALTH DEPT	0	49,242

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County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
HEALTH-ADMIN	0	185,255
COMM. DISEASE	0	16,550
EHS	10,114	51,139
PUB HLTH NURSING	0	12,337
HEALTH LAB	0	20,038
MEDICAL RECORDS	0	919
TOBACCO GRANT	0	4,577
WIC	0	70,693
TB PROGRAM	0	3,888
FAMILY PLANNING	0	26,198
HEALTH INFO MGT	0	30,522
EMERGENCY PREP	0	19,774
AIDS PROGRAM	0	7,412
CHILD HEALTH	0	13,939
CALIFORNIA CHILDREN	0	19,961
HEALTH GRANTS	0	6,413
MARGOLIN GRANT	0	3,821
MEDICAL ASSISTANCE	0	441
MENTAL HEALTH	0	58,905
MENTAL HLTH-CNTY	0	9,276
SUBSTANCE ABUSE	0	14,275
BHA-MH ACT	0	104,507
FIRST 5	(1,255)	17,342
AOD GRANTS	0	0
BHA	(5,339)	8,107
HUMAN SERVICES	0	1,156,975
IHSS	(1,009)	291
CATEGORICAL AID	0	0
CHILD ABUSE	0	2,350
JOB TRAINING	317	44,674
LIBRARY	3,402	102,379
AG EXTENSION	0	30,414
ROADS	0	213,393
PARKS	136	61,720
BLDG PROJECTS	0	0
FLEET MANAGEMENT	0	59,106

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County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
BLDG MAINTENANCE	0	81,082
SURVEYOR	0	8,096
KCAPTA AITS	0	0
TRANSIT AGENCY	(1,106)	1,467
KCAPTA VAN POOL	0	5
AITS II	0	5
GREENFIELD AITS	0	5
VENTURA AITS	0	0
SACRAMENTO AITS	0	0
CAL VANS ADMIN	0	9,495
VANPOOL	0	2,165
AITS	0	2,105
PW-ADMIN	10,749	24,628
KCWMA	(343)	19,255
OTHER	(308,701)	(90,189)
Direct Billings	484,810	1,038,407
Unallocated	518,095	1,703,946
Total	0	10,493,546



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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	NUMBER OF EMPLOYEES	BUDGET & PAYROLL REPORTS
4.4.2 PROPERTY/FIRE	SQUARE FOOTAGE OCCUPIED	SPACE COSTS SUMMARY
4.4.3 MEDICAL MALPRCT	DIRECT ALLOCATION TO HEALTH DEPT	APPROPRIATIONS LEDGER
4.4.4 GEN LIAB EXPR	DEPARTMENTAL PERCENTAGE OF INCURRED	COST CLAIM DETAIL
4.4.5 GEN LIAB EXPO	NUMBER OF EMPLOYEES	BUDGET & PAYROLL REPORTS
4.4.6 POLLUTION LIAB	SQUARE FOOTAGE OCCUPIED	SPACE COSTS SUMMARY
4.4.7 AIRCRAFT INSURANCE	DIRECT ALLOCATION TO FIRE DEPARTMENT	APPROPRIATIONS LEDGER
4.4.8 CYBER INSURANCE	DIRECT ALLOCATION TO COVERED DEPARTMENTS	APPROPRIATIONS LEDGER
PERSONNEL		
5.4.1 PERSONNEL	NUMBER OF EMPLOYEES	BUDGET & PAYROLL REPORTS
5.4.2 TUITION REIMB	ACTUAL CHARGES TO DEPARTMENTS	APPROPRIATIONS LEDGER
FINANCE		
6.4.1 CLAIMS	NUMBER OF CLAIMS PROCESSED	DATA PROCESSING
6.4.2 PAYROLL	NUMBER OF EMPLOYEES	BUDGET & PAYROLL REPORTS
6.4.3 COST PLAN	DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)	ANNUAL BUDGET
6.4.4 GENERAL ACCTG	DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)	ANNUAL BUDGET
6.4.5 TREAS WARRANTS	NUMBER OF WARRANTS ISSUED	WARRANT REGISTERS
6.4.6 AUDIT	DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)	ANNUAL BUDGET



County of Kings
Cost Plan Year 2015-2016
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Schedule E - Summary of Allocation Basis

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



COUNTY OF KINGS
COUNTYWIDE COST ALLOCATION PLAN
BUILDING USE CHARGE

NATURE AND EXTENT OF SERVICES

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

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

County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,810,528			1,810,528
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>1,810,528</u>	<u>0</u>		<u>1,810,528</u>



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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	1,810,528	0	1,810,528
Departmental Totals			
Total Expenditures	1,810,528	0	1,810,528
Deductions			
Total Deductions	0	0	0
Functional Cost	1,810,528	0	1,810,528
Allocation Step 1			
1st Allocation	1,810,528	0	1,810,528
Allocation Step 2			
2nd Allocation	0	0	0
Total For 01 BUILDING USE			
Total Allocated	1,810,528	0	1,810,528



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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	0.5131	9,290		9,290		9,290
PERSONNEL	194,302	0.2146	3,886		3,886		3,886
FINANCE	356,331	0.3936	7,127		7,127		7,127
COMMUNICATIONS	389,587	0.4304	7,792		7,792		7,792
COUNTY COUNSEL	201,699	0.2228	4,034		4,034		4,034
BOARD OF SUP.	464,496	0.5131	9,290		9,290		9,290
ASSESSOR	487,089	0.5381	9,742		9,742		9,742
ELECTIONS	259,970	0.2872	5,199		5,199		5,199
INFO. TECHNOLOGY	961,549	1.0622	19,231		19,231		19,231
PURCHASING	42,175	0.0466	844		844		844
MICROFILM/STORAGE	463,231	0.5117	9,265		9,265		9,265
CENTRAL SERVICES	410,650	0.4536	8,213		8,213		8,213
LAW LIBRARY	128,687	0.1422	2,574		2,574		2,574
DA PROSECUTION	1,196,477	1.3217	23,930		23,930		23,930
CHILD ADVOCACY	325,968	0.3601	6,519		6,519		6,519
SHERIFF ADMIN	1,300,063	1.4361	26,001		26,001		26,001
SHERIFF - JAIL	44,481,623	49.1363	889,631		889,631		889,631
JAIL KITCHEN	582,516	0.6435	11,650		11,650		11,650
JUVENILE CENTER	3,091,670	3.4152	61,833		61,833		61,833
PROBATION	1,550,964	1.7133	31,019		31,019		31,019
VICTIM WITNESS	157,394	0.1739	3,148		3,148		3,148
PROB. MISC GRANTS	11,672	0.0129	233		233		233
FIRE	2,801,653	3.0948	56,033		56,033		56,033
AG COMMISSIONER	2,072,536	2.2894	41,451		41,451		41,451
BLDG INSPECTION	76,637	0.0847	1,533		1,533		1,533
PLANNING	230,791	0.2549	4,616		4,616		4,616
LAFCO	12,004	0.0133	240		240		240
RECORDER	73,613	0.0813	1,472		1,472		1,472
PUBLIC GUARDIAN	311,126	0.3437	6,223		6,223		6,223
ANIMAL SHELTER	164,002	0.1812	3,280		3,280		3,280
HEALTH-ADMIN	5,373,628	5.9360	107,473		107,473		107,473

County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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	0.7261	13,146		13,146		13,146
HUMAN SERVICES	10,895,357	12.0356	217,907		217,907		217,907
LIBRARY	1,408,472	1.5559	28,169		28,169		28,169
AG EXTENSION	1,182,251	1.3060	23,645		23,645		23,645
ROADS	89,739	0.0991	1,795		1,795		1,795
PARKS	1,728,287	1.9092	34,566		34,566		34,566
FLEET MANAGEMENT	1,063,640	1.1750	21,273		21,273		21,273
BLDG MAINTENANCE	327,850	0.3622	6,557		6,557		6,557
CAL VANS ADMIN	263,493	0.2911	5,270		5,270		5,270
PW-ADMIN	334,895	0.3699	6,698		6,698		6,698
OTHER	3,936,491	4.3484	78,730		78,730		78,730
SubTotal	90,526,396	100.0000	1,810,528		1,810,528		1,810,528
TOTAL	90,526,396	100.0000	1,810,528		1,810,528		1,810,528

Allocation Basis: ACQUISITION COST AND SQUARE FOOTAGE OCCUPIED

Allocation Source: SPACE COSTS SUMMARY

County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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	4,034	4,034
BOARD OF SUP.	9,290	9,290
ASSESSOR	9,742	9,742
ELECTIONS	5,199	5,199
INFO. TECHNOLOGY	19,231	19,231
PURCHASING	844	844
MICROFILM/STORAGE	9,265	9,265
CENTRAL SERVICES	8,213	8,213
LAW LIBRARY	2,574	2,574
DA PROSECUTION	23,930	23,930
CHILD ADVOCACY	6,519	6,519
SHERIFF ADMIN	26,001	26,001
SHERIFF - JAIL	889,631	889,631
JAIL KITCHEN	11,650	11,650
JUVENILE CENTER	61,833	61,833
PROBATION	31,019	31,019
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	6,223	6,223
ANIMAL SHELTER	3,280	3,280
HEALTH-ADMIN	107,473	107,473
EHS	13,146	13,146
HUMAN SERVICES	217,907	217,907
LIBRARY	28,169	28,169

All Monetary Values Are \$ Dollars

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County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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	78,730	78,730
Direct Billed	0	0
Total	1,810,528	1,810,528



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 \$929,798 (6.67% of \$13,940,001) is allocated to departments based on the office equipment, furnishings, and fixtures cost per department. The costs were identified in the audit control inventory of the fixed asset report. This report lists all County fixed assets within each department. It is the document which departments utilize when taking an annual physical inventory of fixed assets. The cost of fixed assets for the Welfare and Family Support Departments are excluded from the use charge allocation because Federal funds were used to purchase those assets. The use charge applicable to Internal Service Funds is excluded because depreciation is included in their charges.

County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT USE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	929,798			929,798
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>929,798</u>	<u>0</u>		<u>929,798</u>

County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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	929,798	0	929,798
Departmental Totals			
Total Expenditures	929,798	0	929,798
Deductions			
Total Deductions	0	0	0
Functional Cost	929,798	0	929,798
Allocation Step 1			
1st Allocation	929,798	0	929,798
Allocation Step 2			
2nd Allocation	0	0	0
Total For 02 EQUIPMENT USE			
Total Allocated	929,798	0	929,798



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE

Activity - EQUIPMENT USE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	16,647	0.1194	1,110		1,110		1,110
PERSONNEL	7,860	0.0564	524		524		524
FINANCE	284,028	2.0375	18,945		18,945		18,945
COMMUNICATIONS	803,608	5.7648	53,601		53,601		53,601
COUNTY COUNSEL	12,236	0.0878	816		816		816
BOARD OF SUP.	7,717	0.0554	515		515		515
ASSESSOR	120,101	0.8616	8,011		8,011		8,011
ELECTIONS	1,435,684	10.2990	95,760		95,760		95,760
DA PROSECUTION	296,200	2.1248	19,757		19,757		19,757
DA MISC GRANTS	76,687	0.5501	5,115		5,115		5,115
GRAND JURY	12,872	0.0923	859		859		859
SHERIFF ADMIN	180,241	1.2930	12,022		12,022		12,022
SHERIFF-NTF	143,864	1.0320	9,596		9,596		9,596
SHERIFF-AB109	58,757	0.4215	3,919		3,919		3,919
SHERIFF-OPS.	469,750	3.3698	31,332		31,332		31,332
RURAL CRIME	103,513	0.7426	6,904		6,904		6,904
SHERIFF - JAIL	81,999	0.5882	5,469		5,469		5,469
JAIL KITCHEN	79,962	0.5736	5,333		5,333		5,333
JUVENILE CENTER	27,678	0.1986	1,846		1,846		1,846
PROBATION-AB109	324,491	2.3278	21,644		21,644		21,644
PROBATION	180,279	1.2933	12,025		12,025		12,025
VICTIM WITNESS	51,940	0.3726	3,464		3,464		3,464
PROB. MISC GRANTS	168,327	1.2075	11,227		11,227		11,227
FIRE	6,715,476	48.1738	447,923		447,923		447,923
AG COMMISSIONER	62,959	0.4516	4,199		4,199		4,199
BLDG INSPECTION	15,961	0.1145	1,065		1,065		1,065
PLANNING	17,854	0.1281	1,191		1,191		1,191
RECORDER	47,452	0.3404	3,165		3,165		3,165
PUBLIC GUARDIAN	5,730	0.0411	382		382		382
ANIMAL CONTROL	15,375	0.1103	1,026		1,026		1,026
ANIMAL SHELTER	65,352	0.4688	4,359		4,359		4,359



County of Kings

Cost Plan Year 2015-2016

Fiscal Year 2013-2014

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
HEALTH DEPT	113,324	0.8129	7,559		7,559		7,559
HEALTH-ADMIN	423,891	3.0408	28,274		28,274		28,274
EHS	11,728	0.0841	782		782		782
HEALTH LAB	169,896	1.2188	11,332		11,332		11,332
MEDICAL RECORDS	11,571	0.0830	772		772		772
WIC	286,265	2.0536	19,094		19,094		19,094
TB PROGRAM	10,135	0.0727	676		676		676
FAMILY PLANNING	312,390	2.2410	20,836		20,836		20,836
EMERGENCY PREP	188,699	1.3537	12,586		12,586		12,586
CALIFORNIA CHILDREN	5,445	0.0391	363		363		363
SUBSTANCE ABUSE	5,201	0.0373	347		347		347
BHA-MH ACT	108,563	0.7788	7,241		7,241		7,241
FIRST 5	46,554	0.3340	3,105		3,105		3,105
BHA	13,155	0.0944	877		877		877
LIBRARY	334,666	2.4008	22,322		22,322		22,322
AG EXTENSION	7,918	0.0568	528		528		528
SubTotal	13,940,001	100.0000	929,798		929,798		929,798
TOTAL	13,940,001	100.0000	929,798		929,798		929,798

Allocation Basis: DEPARTMENTAL EQUIPMENT INVENTORIES

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



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE

Receiving Department	Total	EQUIPMENT USE
ADMINISTRATION	1,110	1,110
PERSONNEL	524	524
FINANCE	18,945	18,945
COMMUNICATIONS	53,601	53,601
COUNTY COUNSEL	816	816
BOARD OF SUP.	515	515
ASSESSOR	8,011	8,011
ELECTIONS	95,760	95,760
DA PROSECUTION	19,757	19,757
DA MISC GRANTS	5,115	5,115
GRAND JURY	859	859
SHERIFF ADMIN	12,022	12,022
SHERIFF-NTF	9,596	9,596
SHERIFF-AB109	3,919	3,919
SHERIFF-OPS.	31,332	31,332
RURAL CRIME	6,904	6,904
SHERIFF - JAIL	5,469	5,469
JAIL KITCHEN	5,333	5,333
JUVENILE CENTER	1,846	1,846
PROBATION-AB109	21,644	21,644
PROBATION	12,025	12,025
VICTIM WITNESS	3,464	3,464
PROB. MISC GRANTS	11,227	11,227
FIRE	447,923	447,923
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	4,359	4,359
HEALTH DEPT	7,559	7,559
HEALTH-ADMIN	28,274	28,274
EHS	782	782

All Monetary Values Are \$ Dollars

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County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE

Receiving Department	Total	EQUIPMENT USE
HEALTH LAB	11,332	11,332
MEDICAL RECORDS	772	772
WIC	19,094	19,094
TB PROGRAM	676	676
FAMILY PLANNING	20,836	20,836
EMERGENCY PREP	12,586	12,586
CALIFORNIA CHILDREN	363	363
SUBSTANCE ABUSE	347	347
BHA-MH ACT	7,241	7,241
FIRST 5	3,105	3,105
BHA	877	877
LIBRARY	22,322	22,322
AG EXTENSION	528	528
Direct Billed	0	0
Total	929,798	929,798



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 2015-2016
Fiscal Year 2013-2014
Schedule .2 - Costs To Be Allocated
For Department ADMINISTRATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,016,258			1,016,258
BUILDING USE	9,290		9,290	
EQUIPMENT USE	1,110		1,110	
ADMINISTRATION		4,141	4,141	
INSURANCE		5,131	5,131	
PERSONNEL		6,434	6,434	
FINANCE		7,364	7,364	
COUNTY COUNSEL		10,512	10,512	
Total Allocated Additions:	10,400	33,582	43,982	43,982
Total To Be Allocated:	1,026,658	33,582		1,060,240



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .3 - Costs Allocated By Activity
For Department ADMINISTRATION

	Total	General & Admin	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT
Wages & Benefits					
SALARIES & WAGES	580,717	0	89,573	283,924	191,878
FRINGE BENEFITS	220,477	0	33,998	107,812	72,846
Other Expense & Cost					
SERVICES & SUPPLIES	215,064	0	33,163	105,166	71,057
FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	1,016,258	0	156,734	496,902	335,781
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	1,016,258	0	156,734	496,902	335,781
Allocation Step 1					
Inbound- All Others	10,400	10,400	0	0	0
Reallocate Admin Costs		(10,400)	1,604	5,086	3,436
Unallocated Costs	(20,855)	0	0	0	0
1st Allocation	1,005,803	0	158,338	501,988	339,217
Allocation Step 2					
Inbound- All Others	33,582	33,582	0	0	0
Reallocate Admin Costs		(33,582)	5,179	16,420	11,096
Unallocated Costs	(682)	0	0	0	0
2nd Allocation	32,900	0	5,179	16,420	11,096
Total For 04 ADMINISTRATION					
Total Allocated	1,038,703	0	163,517	518,408	350,313

1,016,258 (vs 1,115)

1,038,703 (vs 1,112)



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .3 - Costs Allocated By Activity
For Department ADMINISTRATION

	PERSONNEL ADMIN	UNALLOWED
Wages & Benefits		
SALARIES & WAGES	3,540	11,802
FRINGE BENEFITS	1,345	4,476
Other Expense & Cost		
SERVICES & SUPPLIES	1,312	4,366
FIXED ASSETS	0	0
Departmental Totals		
Total Expenditures	6,197	20,644
Deductions		
Total Deductions	0	0
Functional Cost		
Functional Cost	6,197	20,644
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	63	211
Unallocated Costs	0	(20,855)
1st Allocation	6,260	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	205	682
Unallocated Costs	0	(682)
2nd Allocation	205	0
Total For 04 ADMINISTRATION		
Total Allocated	6,465	0



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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	1,014	0.6270	993		993		993
INSURANCE	969	0.5992	949		949	31	980
PERSONNEL	1,104	0.6827	1,081		1,081	36	1,117
FINANCE	2,400	1.4841	2,350		2,350	77	2,427
COMMUNICATIONS	1,294	0.8002	1,267		1,267	42	1,309
COUNTY COUNSEL	1,030	0.6369	1,008		1,008	33	1,041
BOARD OF SUP.	695	0.4298	680		680	22	702
ASSESSOR	2,459	1.5205	2,408		2,408	79	2,487
ELECTIONS	724	0.4477	709		709	23	732
INFO. TECHNOLOGY	5,055	3.1258	4,949		4,949	163	5,112
PURCHASING	165	0.1020	162		162	5	167
MICROFILM/STORAGE	415	0.2566	406		406	13	419
CENTRAL SERVICES	641	0.3964	628		628	21	649
TELECOMMUNICATION	367	0.2269	359		359	12	371
UNEMP. INS.	1	0.0006	1		1		1
WORKERS COMP	430	0.2659	421		421	14	435
LIAB. INSURANCE	884	0.5466	866		866	28	894
LAW LIBRARY	94	0.0581	92		92	3	95
GEN. FUND COURT	3,603	2.2280	3,528		3,528	116	3,644
DA AB109	68	0.0420	67		67	2	69
COURT REPORTER	23	0.0142	23		23	1	24
DA PROSECUTION	4,393	2.7165	4,301		4,301	142	4,443
CHILD SUPPORT	3,903	2.4135	3,821		3,821	126	3,947
DA CHILD ABDUCT.	177	0.1095	173		173	6	179
CHILD ADVOCACY	495	0.3061	485		485	16	501
DA FED VAWA	232	0.1435	227		227	7	234
DA PRISONS	822	0.5083	805		805	26	831
DA ST RAPE GRANT	1	0.0006	1		1		1
DA MISC GRANTS	369	0.2282	361		361	12	373
GRAND JURY	118	0.0730	116		116	4	120
SHERIFF ADMIN	1,895	1.1718	1,855		1,855	61	1,916



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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-GTF	24	0.0148	23		23	1	24
SHERIFF-NTF	332	0.2053	325		325	11	336
SHERIFF-AB109	4,548	2.8123	4,453		4,453	147	4,600
SHERIFF-OPS.	8,448	5.2239	8,271		8,271	272	8,543
RURAL CRIME	316	0.1954	309		309	10	319
SHERIFF OPS-AB443	500	0.3092	490		490	16	506
COURT SECURITY	976	0.6035	956		956	31	987
SHERIFF - JAIL	10,449	6.4612	10,231		10,231	337	10,568
JUVENILE CENTER	3,661	2.2638	3,584		3,584	118	3,702
PROBATION-AB109	1,935	1.1965	1,895		1,895	62	1,957
PROBATION-SB678	261	0.1614	256		256	8	264
PROB-YOYG	450	0.2783	441		441	15	456
PROBATION	4,730	2.9248	4,631		4,631	152	4,783
VICTIM WITNESS	174	0.1076	170		170	6	176
VICTIM ASSIST PROG	36	0.0223	35		35	1	36
PROB. MISC GRANTS	374	0.2313	366		366	12	378
FIRE	9,233	5.7093	9,040		9,040	298	9,338
OFFICE OF EMERG MGT	116	0.0717	114		114	4	118
HOMELAND SECURITY	152	0.0940	149		149	5	154
AG COMMISSIONER	2,321	1.4352	2,272		2,272	75	2,347
BLDG INSPECTION	452	0.2795	443		443	15	458
PLANNING	1,037	0.6412	1,015		1,015	33	1,048
LAFCO	51	0.0315	50		50	2	52
RECORDER	785	0.4854	769		769	25	794
PUBLIC GUARDIAN	525	0.3246	514		514	17	531
ANIMAL CONTROL	193	0.1193	189		189	6	195
ANIMAL SHELTER	620	0.3834	607		607	20	627
HEALTH DEPT	306	0.1892	300		300	10	310
HEALTH-ADMIN	778	0.4811	762		762	25	787
COMM. DISEASE	564	0.3488	552		552	18	570
EHS	1,216	0.7519	1,191		1,191	39	1,230



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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
PUB HLTH NURSING	585	0.3617	573		573	19	592
HEALTH LAB	374	0.2313	366		366	12	378
TOBACCO GRANT	176	0.1088	172		172	6	178
WIC	1,618	1.0005	1,584		1,584	52	1,636
TB PROGRAM	147	0.0909	144		144	5	149
FAMILY PLANNING	580	0.3586	568		568	19	587
HEALTH INFO MGT	579	0.3580	567		567	19	586
EMERGENCY PREP	300	0.1855	294		294	10	304
AIDS PROGRAM	216	0.1336	211		211	7	218
CHILD HEALTH	589	0.3642	577		577	19	596
CALIFORNIA CHILDREN	490	0.3030	480		480	16	496
HEALTH GRANTS	283	0.1750	277		277	9	286
MARGOLIN GRANT	157	0.0971	154		154	5	159
MENTAL HEALTH	6,816	4.2147	6,674		6,674	220	6,894
MENTAL HLTH-CNTY	1,065	0.6586	1,043		1,043	34	1,077
SUBSTANCE ABUSE	1,234	0.7631	1,208		1,208	40	1,248
BHA-MH ACT	7,170	4.4336	7,020		7,020	231	7,251
FIRST 5	1,933	1.1953	1,893		1,893	62	1,955
HUMAN SERVICES	29,043	17.9592	28,434		28,434	936	29,370
CHILD ABUSE	225	0.1391	220		220	7	227
LIBRARY	1,930	1.1934	1,890		1,890	62	1,952
AG EXTENSION	187	0.1156	183		183	6	189
ROADS	7,640	4.7243	7,480		7,480	246	7,726
PARKS	1,039	0.6425	1,017		1,017	33	1,050
FLEET MANAGEMENT	2,809	1.7370	2,750		2,750	91	2,841
BLDG MAINTENANCE	2,995	1.8520	2,932		2,932	97	3,029
SURVEYOR	135	0.0835	132		132	4	136
SubTotal	161,718	100.0000	158,338		158,338	5,179	163,517
TOTAL	161,718	100.0000	158,338		158,338	5,179	163,517



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET



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County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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	1,014	0.6270	3,148		3,148		3,148
INSURANCE	969	0.5992	3,008		3,008	99	3,107
PERSONNEL	1,104	0.6827	3,427		3,427	113	3,540
FINANCE	2,400	1.4841	7,450		7,450	245	7,695
COMMUNICATIONS	1,294	0.8002	4,017		4,017	132	4,149
COUNTY COUNSEL	1,030	0.6369	3,197		3,197	105	3,302
BOARD OF SUP.	695	0.4298	2,157		2,157	71	2,228
ASSESSOR	2,459	1.5205	7,633		7,633	251	7,884
ELECTIONS	724	0.4477	2,247		2,247	74	2,321
INFO. TECHNOLOGY	5,055	3.1258	15,691		15,691	516	16,207
PURCHASING	165	0.1020	512		512	17	529
MICROFILM/STORAGE	415	0.2566	1,288		1,288	42	1,330
CENTRAL SERVICES	641	0.3964	1,990		1,990	65	2,055
TELECOMMUNICATION	367	0.2269	1,139		1,139	37	1,176
UNEMP. INS.	1	0.0006	3		3		3
WORKERS COMP	430	0.2659	1,335		1,335	44	1,379
LIAB. INSURANCE	884	0.5466	2,744		2,744	90	2,834
LAW LIBRARY	94	0.0581	292		292	10	302
GEN. FUND COURT	3,603	2.2280	11,184		11,184	368	11,552
DA AB109	68	0.0420	211		211	7	218
COURT REPORTER	23	0.0142	71		71	2	73
DA PROSECUTION	4,393	2.7165	13,636		13,636	449	14,085
CHILD SUPPORT	3,903	2.4135	12,115		12,115	399	12,514
DA CHILD ABDUCT.	177	0.1095	549		549	18	567
CHILD ADVOCACY	495	0.3061	1,537		1,537	51	1,588
DA FED VAWA	232	0.1435	720		720	24	744
DA PRISONS	822	0.5083	2,552		2,552	84	2,636
DA ST RAPE GRANT	1	0.0006	3		3		3
DA MISC GRANTS	369	0.2282	1,145		1,145	38	1,183
GRAND JURY	118	0.0730	366		366	12	378
SHERIFF ADMIN	1,895	1.1718	5,882		5,882	194	6,076

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County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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-GTF	24	0.0148	75		75	2	77
SHERIFF-NTF	332	0.2053	1,031		1,031	34	1,065
SHERIFF-AB109	4,548	2.8123	14,117		14,117	465	14,582
SHERIFF-OPS.	8,448	5.2239	26,223		26,223	863	27,086
RURAL CRIME	316	0.1954	981		981	32	1,013
SHERIFF OPS-AB443	500	0.3092	1,552		1,552	51	1,603
COURT SECURITY	976	0.6035	3,030		3,030	100	3,130
SHERIFF - JAIL	10,449	6.4612	32,435		32,435	1,068	33,503
JUVENILE CENTER	3,661	2.2638	11,364		11,364	374	11,738
PROBATION-AB109	1,935	1.1965	6,006		6,006	198	6,204
PROBATION-SB678	261	0.1614	810		810	27	837
PROB-YOBG	450	0.2783	1,397		1,397	46	1,443
PROBATION	4,730	2.9248	14,682		14,682	483	15,165
VICTIM WITNESS	174	0.1076	540		540	18	558
VICTIM ASSIST PROG	36	0.0223	112		112	4	116
PROB. MISC GRANTS	374	0.2313	1,161		1,161	38	1,199
FIRE	9,233	5.7093	28,660		28,660	943	29,603
OFFICE OF EMERG MGT	116	0.0717	360		360	12	372
HOMELAND SECURITY	152	0.0940	472		472	16	488
AG COMMISSIONER	2,321	1.4352	7,205		7,205	237	7,442
BLDG INSPECTION	452	0.2795	1,403		1,403	46	1,449
PLANNING	1,037	0.6412	3,219		3,219	106	3,325
LAFCO	51	0.0315	158		158	5	163
RECORDER	785	0.4854	2,437		2,437	80	2,517
PUBLIC GUARDIAN	525	0.3246	1,630		1,630	54	1,684
ANIMAL CONTROL	193	0.1193	599		599	20	619
ANIMAL SHELTER	620	0.3834	1,925		1,925	63	1,988
HEALTH DEPT	306	0.1892	950		950	31	981
HEALTH-ADMIN	778	0.4811	2,415		2,415	79	2,494
COMM. DISEASE	564	0.3488	1,751		1,751	58	1,809
EHS	1,216	0.7519	3,775		3,775	124	3,899

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County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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
PUB HLTH NURSING	585	0.3617	1,816		1,816	60	1,876
HEALTH LAB	374	0.2313	1,161		1,161	38	1,199
TOBACCO GRANT	176	0.1088	546		546	18	564
WIC	1,618	1.0005	5,022		5,022	165	5,187
TB PROGRAM	147	0.0909	456		456	15	471
FAMILY PLANNING	580	0.3586	1,800		1,800	59	1,859
HEALTH INFO MGT	579	0.3580	1,797		1,797	59	1,856
EMERGENCY PREP	300	0.1855	931		931	31	962
AIDS PROGRAM	216	0.1336	670		670	22	692
CHILD HEALTH	589	0.3642	1,828		1,828	60	1,888
CALIFORNIA CHILDREN	490	0.3030	1,521		1,521	50	1,571
HEALTH GRANTS	283	0.1750	878		878	29	907
MARGOLIN GRANT	157	0.0971	487		487	16	503
MENTAL HEALTH	6,816	4.2147	21,158		21,158	696	21,854
MENTAL HLTH-CNTY	1,065	0.6586	3,306		3,306	109	3,415
SUBSTANCE ABUSE	1,234	0.7631	3,830		3,830	126	3,956
BHA-MH ACT	7,170	4.4336	22,256		22,256	733	22,989
FIRST 5	1,933	1.1953	6,000		6,000	198	6,198
HUMAN SERVICES	29,043	17.9592	90,157		90,157	2,969	93,126
CHILD ABUSE	225	0.1391	698		698	23	721
LIBRARY	1,930	1.1934	5,991		5,991	197	6,188
AG EXTENSION	187	0.1156	580		580	19	599
ROADS	7,640	4.7243	23,715		23,715	781	24,496
PARKS	1,039	0.6425	3,225		3,225	106	3,331
FLEET MANAGEMENT	2,809	1.7370	8,719		8,719	287	9,006
BLDG MAINTENANCE	2,995	1.8520	9,297		9,297	306	9,603
SURVEYOR	135	0.0835	419		419	14	433
SubTotal	161,718	100.0000	501,988		501,988	16,420	518,408
TOTAL	161,718	100.0000	501,988		501,988	16,420	518,408

County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET



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County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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	339,217	-233,312	105,905	11,096	117,001
SubTotal	100	100.0000	339,217	-233,312	105,905	11,096	117,001
Direct Billed				233,312	233,312		233,312
TOTAL	100	100.0000	339,217		339,217	11,096	350,313

Allocation Basis: DIRECT ALLOCATION TO USER DEPARTMENT

Allocation Source: TIME WORKSHEETS

County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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	6,260		6,260	205	6,465
SubTotal	100	100.0000	6,260		6,260	205	6,465
TOTAL	100	100.0000	6,260		6,260	205	6,465

Allocation Basis: DIRECT ALLOCATION TO USER DEPARTMENT

Allocation Source: TIME WORKSHEET

County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .5 - Allocation Summary
For Department ADMINISTRATION

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
ADMINISTRATION	4,141	993	3,148	0	0
INSURANCE	121,088	980	3,107	117,001	0
PERSONNEL	11,122	1,117	3,540	0	6,465
FINANCE	10,122	2,427	7,695	0	0
COMMUNICATIONS	5,458	1,309	4,149	0	0
COUNTY COUNSEL	4,343	1,041	3,302	0	0
BOARD OF SUP.	2,930	702	2,228	0	0
ASSESSOR	10,371	2,487	7,884	0	0
ELECTIONS	3,053	732	2,321	0	0
INFO. TECHNOLOGY	21,319	5,112	16,207	0	0
PURCHASING	696	167	529	0	0
MICROFILM/STORAGE	1,749	419	1,330	0	0
CENTRAL SERVICES	2,704	649	2,055	0	0
TELECOMMUNICATION	1,547	371	1,176	0	0
UNEMP. INS.	4	1	3	0	0
WORKERS COMP	1,814	435	1,379	0	0
LIAB. INSURANCE	3,728	894	2,834	0	0
LAW LIBRARY	397	95	302	0	0
GEN. FUND COURT	15,196	3,644	11,552	0	0
DA AB109	287	69	218	0	0
COURT REPORTER	97	24	73	0	0
DA PROSECUTION	18,528	4,443	14,085	0	0
CHILD SUPPORT	16,461	3,947	12,514	0	0
DA CHILD ABDUCT.	746	179	567	0	0
CHILD ADVOCACY	2,089	501	1,588	0	0
DA FED VAWA	978	234	744	0	0
DA PRISONS	3,467	831	2,636	0	0
DA ST RAPE GRANT	4	1	3	0	0
DA MISC GRANTS	1,556	373	1,183	0	0
GRAND JURY	498	120	378	0	0
SHERIFF ADMIN	7,992	1,916	6,076	0	0
SHERIFF-GTF	101	24	77	0	0
SHERIFF-NTF	1,401	336	1,065	0	0
SHERIFF-AB109	19,182	4,600	14,582	0	0

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County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .5 - Allocation Summary
For Department ADMINISTRATION

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
SHERIFF-OPS.	35,629	8,543	27,086	0	0
RURAL CRIME	1,332	319	1,013	0	0
SHERIFF OPS-AB443	2,109	506	1,603	0	0
COURT SECURITY	4,117	987	3,130	0	0
SHERIFF - JAIL	44,071	10,568	33,503	0	0
JUVENILE CENTER	15,440	3,702	11,738	0	0
PROBATION-AB109	8,161	1,957	6,204	0	0
PROBATION-SB678	1,101	264	837	0	0
PROB-YOYG	1,899	456	1,443	0	0
PROBATION	19,948	4,783	15,165	0	0
VICTIM WITNESS	734	176	558	0	0
VICTIM ASSIST PROG	152	36	116	0	0
PROB. MISC GRANTS	1,577	378	1,199	0	0
FIRE	38,941	9,338	29,603	0	0
OFFICE OF EMERG MGT	490	118	372	0	0
HOMELAND SECURITY	642	154	488	0	0
AG COMMISSIONER	9,789	2,347	7,442	0	0
BLDG INSPECTION	1,907	458	1,449	0	0
PLANNING	4,373	1,048	3,325	0	0
LAFCO	215	52	163	0	0
RECORDER	3,311	794	2,517	0	0
PUBLIC GUARDIAN	2,215	531	1,684	0	0
ANIMAL CONTROL	814	195	619	0	0
ANIMAL SHELTER	2,615	627	1,988	0	0
HEALTH DEPT	1,291	310	981	0	0
HEALTH-ADMIN	3,281	787	2,494	0	0
COMM. DISEASE	2,379	570	1,809	0	0
EHS	5,129	1,230	3,899	0	0
PUB HLTH NURSING	2,468	592	1,876	0	0
HEALTH LAB	1,577	378	1,199	0	0
TOBACCO GRANT	742	178	564	0	0
WIC	6,823	1,636	5,187	0	0
TB PROGRAM	620	149	471	0	0
FAMILY PLANNING	2,446	587	1,859	0	0

All Monetary Values Are \$ Dollars

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County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .5 - Allocation Summary
For Department ADMINISTRATION

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
HEALTH INFO MGT	2,442	586	1,856	0	0
EMERGENCY PREP	1,266	304	962	0	0
AIDS PROGRAM	910	218	692	0	0
CHILD HEALTH	2,484	596	1,888	0	0
CALIFORNIA CHILDREN	2,067	496	1,571	0	0
HEALTH GRANTS	1,193	286	907	0	0
MARGOLIN GRANT	662	159	503	0	0
MENTAL HEALTH	28,748	6,894	21,854	0	0
MENTAL HLTH-CNTY	4,492	1,077	3,415	0	0
SUBSTANCE ABUSE	5,204	1,248	3,956	0	0
BHA-MH ACT	30,240	7,251	22,989	0	0
FIRST 5	8,153	1,955	6,198	0	0
HUMAN SERVICES	122,496	29,370	93,126	0	0
CHILD ABUSE	948	227	721	0	0
LIBRARY	8,140	1,952	6,188	0	0
AG EXTENSION	788	189	599	0	0
ROADS	32,222	7,726	24,496	0	0
PARKS	4,381	1,050	3,331	0	0
FLEET MANAGEMENT	11,847	2,841	9,006	0	0
BLDG MAINTENANCE	12,632	3,029	9,603	0	0
SURVEYOR	569	136	433	0	0
Direct Billed	233,312	0	0	233,312	0
Total	1,038,703	163,517	518,408	350,313	6,465



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 2015-2016
Fiscal Year 2013-2014
Schedule .2 - Costs To Be Allocated
For Department INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	968,820			968,820
ADMINISTRATION	109,862	11,226	121,088	
FINANCE		4,100	4,100	
COUNTY COUNSEL		128	128	
Total Allocated Additions:	109,862	15,454	125,316	125,316
Total To Be Allocated:	1,078,682	15,454		1,094,136



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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	7,397	0	7,397	0	0
PROPERTY/FIRE	78,031	0	0	78,031	0
MEDICAL MALPRACTICE	15,950	0	0	0	15,950
GENERAL LIABILITY	860,686	0	0	0	0
POLLUTION LIABILITY	5,762	0	0	0	0
AIRCRAFT INSURANCE	0	0	0	0	0
CYBER INSURANCE	994	0	0	0	0
Departmental Totals					
Total Expenditures	968,820	0	7,397	78,031	15,950
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	968,820	0	7,397	78,031	15,950
Allocation Step 1					
Inbound- All Others	109,862	109,862	0	0	0
Reallocate Admin Costs		(109,862)	839	8,849	1,809
1st Allocation	1,078,682	0	8,236	86,880	17,759
Allocation Step 2					
Inbound- All Others	15,454	15,454	0	0	0
Reallocate Admin Costs		(15,454)	118	1,245	254
2nd Allocation	15,454	0	118	1,245	254
Total For 03 INSURANCE					
Total Allocated	1,094,136	0	8,354	88,125	18,013



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

	GEN LIAB EXPR	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	516,412	344,274	0	0	0
POLLUTION LIABILITY	0	0	5,762	0	0
AIRCRAFT INSURANCE	0	0	0	0	0
CYBER INSURANCE	0	0	0	0	994
Departmental Totals					
Total Expenditures	516,412	344,274	5,762	0	994
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	516,412	344,274	5,762	0	994
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	58,559	39,040	653	0	113
1st Allocation	574,971	383,314	6,415	0	1,107
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	8,237	5,492	92	0	16
2nd Allocation	8,237	5,492	92	0	16
Total For 03 INSURANCE					
Total Allocated	583,208	388,806	6,507	0	1,123



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Activity - BLANKET BOND

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	700	0.5137	42		42		42
PERSONNEL	750	0.5503	45		45	1	46
FINANCE	1,750	1.2841	106		106	2	108
COMMUNICATIONS	1,500	1.1007	91		91	1	92
COUNTY COUNSEL	900	0.6604	54		54	1	55
BOARD OF SUP.	700	0.5137	42		42	1	43
ASSESSOR	2,375	1.7428	144		144	2	146
ELECTIONS	600	0.4403	36		36	1	37
INFO. TECHNOLOGY	3,000	2.2014	181		181	3	184
PURCHASING	200	0.1468	12		12		12
MICROFILM/STORAGE	500	0.3669	30		30		30
CENTRAL SERVICES	300	0.2201	18		18		18
IT ADMIN.	300	0.2201	18		18		18
LAW LIBRARY	80	0.0587	5		5		5
DA AB109	100	0.0734	6		6		6
DA PROSECUTION	4,075	2.9902	246		246	4	250
CHILD SUPPORT	5,800	4.2560	351		351	5	356
DA CHILD ABDUCT.	200	0.1468	12		12		12
CHILD ADVOCACY	360	0.2642	22		22		22
DA FED VAWA	200	0.1468	12		12		12
DA PRISONS	800	0.5870	48		48	1	49
DA MISC GRANTS	300	0.2201	18		18		18
SHERIFF ADMIN	1,700	1.2475	103		103	1	104
SHERIFF-NTF	100	0.0734	6		6		6
SHERIFF-AB109	4,900	3.5956	296		296	4	300
SHERIFF-OPS.	6,200	4.5495	375		375	5	380
RURAL CRIME	300	0.2201	18		18		18
SHERIFF OPS-AB443	500	0.3669	30		30		30
COURT SECURITY	1,175	0.8622	71		71	1	72
SHERIFF - JAIL	8,925	6.5491	539		539	8	547
JAIL KITCHEN	1,000	0.7338	60		60	1	61



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Activity - BLANKET BOND

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUVENILE CENTER	3,300	2.4215	199		199	3	202
PROBATION-AB109	2,525	1.8528	153		153	2	155
PROBATION-SB678	400	0.2935	24		24		24
PROB-YOYG	500	0.3669	30		30		30
PROBATION	5,080	3.7277	307		307	4	311
VICTIM WITNESS	195	0.1431	12		12		12
VICTIM ASSIST PROG	100	0.0734	6		6		6
PROB. MISC GRANTS	500	0.3669	30		30		30
FIRE	7,000	5.1366	423		423	6	429
OFFICE OF EMERG MGT	100	0.0734	6		6		6
AG COMMISSIONER	2,550	1.8712	154		154	2	156
BLDG INSPECTION	400	0.2935	24		24		24
PLANNING	900	0.6604	54		54	1	55
RECORDER	800	0.5870	48		48	1	49
PUBLIC GUARDIAN	1,100	0.8072	66		66	1	67
ANIMAL CONTROL	200	0.1468	12		12		12
ANIMAL SHELTER	600	0.4403	36		36	1	37
HEALTH DEPT	100	0.0734	6		6		6
HEALTH-ADMIN	1,400	1.0273	85		85	1	86
COMM. DISEASE	800	0.5870	48		48	1	49
EHS	1,100	0.8072	66		66	1	67
PUB HLTH NURSING	500	0.3669	30		30		30
HEALTH LAB	300	0.2201	18		18		18
TOBACCO GRANT	200	0.1468	12		12		12
WIC	2,600	1.9079	157		157	2	159
TB PROGRAM	100	0.0734	6		6		6
HEALTH INFO MGT	1,800	1.3208	109		109	2	111
EMERGENCY PREP	200	0.1468	12		12		12
AIDS PROGRAM	300	0.2201	18		18		18
CHILD HEALTH	620	0.4550	37		37	1	38
CALIFORNIA CHILDREN	1,060	0.7778	64		64	1	65

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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	260	0.1908	16		16		16
MARGOLIN GRANT	160	0.1174	10		10		10
SUBSTANCE ABUSE	200	0.1468	12		12		12
BHA-MH ACT	2,100	1.5410	127		127	2	129
FIRST 5	400	0.2935	24		24		24
BHA	800	0.5870	48		48	1	49
HUMAN SERVICES	32,400	23.7746	1,966		1,966	32	1,998
JOB TRAINING	2,800	2.0546	169		169	2	171
LIBRARY	1,738	1.2753	105		105	2	107
AG EXTENSION	200	0.1468	12		12		12
ROADS	2,100	1.5410	127		127	2	129
PARKS	1,000	0.7338	60		60	1	61
FLEET MANAGEMENT	700	0.5137	42		42	1	43
BLDG MAINTENANCE	3,000	2.2014	181		181	3	184
SURVEYOR	400	0.2935	24		24		24
PW-ADMIN	400	0.2935	24		24		24
SubTotal	136,278	100.0000	8,236		8,236	118	8,354
TOTAL	136,278	100.0000	8,236		8,236	118	8,354

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	901		901		901
PERSONNEL	2,914	0.4679	407		407	6	413
FINANCE	5,344	0.8581	746		746	11	757
COMMUNICATIONS	5,250	0.8430	732		732	11	743
COUNTY COUNSEL	2,920	0.4689	407		407	6	413
BOARD OF SUP.	6,456	1.0367	901		901	13	914
ASSESSOR	7,305	1.1730	1,019		1,019	15	1,034
ELECTIONS	5,008	0.8042	699		699	10	709
INFO. TECHNOLOGY	12,182	1.9562	1,700		1,700	25	1,725
PURCHASING	1,176	0.1888	164		164	2	166
MICROFILM/STORAGE	7,080	1.1369	988		988	14	1,002
CENTRAL SERVICES	3,856	0.6192	538		538	8	546
LAW LIBRARY	1,863	0.2992	260		260	4	264
GEN. FUND COURT	78,580	12.6183	10,963		10,963	159	11,122
DA PROSECUTION	17,073	2.7416	2,382		2,382	34	2,416
CHILD SUPPORT	26,088	4.1892	3,640		3,640	53	3,693
CHILD ADVOCACY	1,606	0.2579	224		224	3	227
GRAND JURY	2,000	0.3212	279		279	4	283
SHERIFF ADMIN	14,365	2.3067	2,004		2,004	29	2,033
SHERIFF - JAIL	125,046	20.0799	17,441		17,441	254	17,695
JAIL KITCHEN	2,975	0.4777	415		415	6	421
JUVENILE CENTER	49,995	8.0282	6,975		6,975	101	7,076
PROBATION	21,720	3.4878	3,030		3,030	44	3,074
VICTIM WITNESS	1,440	0.2312	201		201	3	204
PROB. MISC GRANTS	800	0.1285	112		112	2	114
FIRE	30,153	4.8420	4,207		4,207	61	4,268
AG COMMISSIONER	13,760	2.2096	1,920		1,920	28	1,948
BLDG INSPECTION	1,130	0.1815	158		158	2	160
PLANNING	3,403	0.5465	475		475	7	482
LAFCO	177	0.0284	25		25		25
RECORDER	1,104	0.1773	154		154	2	156



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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	584		584	8	592
ANIMAL SHELTER	6,196	0.9950	864		864	13	877
HEALTH-ADMIN	20,418	3.2787	2,849		2,849	41	2,890
EHS	4,000	0.6423	558		558	8	566
HUMAN SERVICES	62,510	10.0378	8,721		8,721	126	8,847
LIBRARY	9,578	1.5380	1,336		1,336	19	1,355
AG EXTENSION	10,000	1.6058	1,395		1,395	20	1,415
ROADS	5,661	0.9090	790		790	11	801
PARKS	15,513	2.4911	2,164		2,164	31	2,195
FLEET MANAGEMENT	144	0.0231	20		20		20
BLDG MAINTENANCE	14,265	2.2907	1,990		1,990	29	2,019
CAL VANS ADMIN	6,113	0.9816	853		853	12	865
PW-ADMIN	4,938	0.7929	689		689	10	699
SubTotal	622,744	100.0000	86,880		86,880	1,245	88,125
TOTAL	622,744	100.0000	86,880		86,880	1,245	88,125

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	17,759		17,759	254	18,013
SubTotal	100	100.0000	17,759		17,759	254	18,013
TOTAL	100	100.0000	17,759		17,759	254	18,013

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	3,654	0.3654	2,101		2,101		2,101
DA PROSECUTION	6,636	0.6636	3,816		3,816	55	3,871
SHERIFF-OPS.	360,696	36.0696	207,388		207,388	2,982	210,370
PROBATION	608	0.0608	350		350	5	355
FIRE	6,336	0.6336	3,643		3,643	52	3,695
AG COMMISSIONER	5,325	0.5325	3,062		3,062	44	3,106
HEALTH DEPT	63,796	6.3796	36,681		36,681	527	37,208
HUMAN SERVICES	358,468	35.8468	206,109		206,109	2,964	209,073
LIBRARY	785	0.0785	451		451	6	457
ROADS	193,142	19.3142	111,051		111,051	1,597	112,648
OTHER	554	0.0554	319		319	5	324
SubTotal	1,000,000	100.0000	574,971		574,971	8,237	583,208
TOTAL	1,000,000	100.0000	574,971		574,971	8,237	583,208

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	0.5137	1,969		1,969		1,969
PERSONNEL	750	0.5503	2,110		2,110	30	2,140
FINANCE	1,750	1.2841	4,922		4,922	71	4,993
COMMUNICATIONS	1,500	1.1007	4,219		4,219	61	4,280
COUNTY COUNSEL	900	0.6604	2,531		2,531	36	2,567
BOARD OF SUP.	700	0.5137	1,969		1,969	28	1,997
ASSESSOR	2,375	1.7428	6,680		6,680	96	6,776
ELECTIONS	600	0.4403	1,688		1,688	24	1,712
INFO. TECHNOLOGY	3,000	2.2014	8,438		8,438	122	8,560
PURCHASING	200	0.1468	563		563	8	571
MICROFILM/STORAGE	500	0.3669	1,406		1,406	20	1,426
CENTRAL SERVICES	300	0.2201	844		844	12	856
IT ADMIN.	300	0.2201	844		844	12	856
LAW LIBRARY	80	0.0587	225		225	3	228
DA AB109	100	0.0734	281		281	4	285
DA PROSECUTION	4,075	2.9902	11,462		11,462	165	11,627
CHILD SUPPORT	5,800	4.2560	16,314		16,314	235	16,549
DA CHILD ABDUCT.	200	0.1468	563		563	8	571
CHILD ADVOCACY	360	0.2642	1,013		1,013	15	1,028
DA FED VAWA	200	0.1468	563		563	8	571
DA PRISONS	800	0.5870	2,250		2,250	32	2,282
DA MISC GRANTS	300	0.2201	844		844	12	856
SHERIFF ADMIN	1,700	1.2475	4,782		4,782	69	4,851
SHERIFF-NTF	100	0.0734	281		281	4	285
SHERIFF-AB109	4,900	3.5956	13,782		13,782	198	13,980
SHERIFF-OPS.	6,200	4.5495	17,439		17,439	251	17,690
RURAL CRIME	300	0.2201	844		844	12	856
SHERIFF OPS-AB443	500	0.3669	1,406		1,406	20	1,426
COURT SECURITY	1,175	0.8622	3,305		3,305	48	3,353
SHERIFF - JAIL	8,925	6.5491	25,104		25,104	362	25,466
JAIL KITCHEN	1,000	0.7338	2,813		2,813	41	2,854

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Activity - GEN LIAB EXPO

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUVENILE CENTER	3,300	2.4215	9,282		9,282	134	9,416
PROBATION-AB109	2,525	1.8528	7,102		7,102	102	7,204
PROBATION-SB678	400	0.2935	1,125		1,125	16	1,141
PROB-YOBG	500	0.3669	1,406		1,406	20	1,426
PROBATION	5,080	3.7277	14,289		14,289	206	14,495
VICTIM WITNESS	195	0.1431	548		548	8	556
VICTIM ASSIST PROG	100	0.0734	281		281	4	285
PROB. MISC GRANTS	500	0.3669	1,406		1,406	20	1,426
FIRE	7,000	5.1366	19,689		19,689	284	19,973
OFFICE OF EMERG MGT	100	0.0734	281		281	4	285
AG COMMISSIONER	2,550	1.8712	7,172		7,172	103	7,275
BLDG INSPECTION	400	0.2935	1,125		1,125	16	1,141
PLANNING	900	0.6604	2,531		2,531	36	2,567
RECORDER	800	0.5870	2,250		2,250	32	2,282
PUBLIC GUARDIAN	1,100	0.8072	3,094		3,094	45	3,139
ANIMAL CONTROL	200	0.1468	563		563	8	571
ANIMAL SHELTER	600	0.4403	1,688		1,688	24	1,712
HEALTH DEPT	100	0.0734	281		281	4	285
HEALTH-ADMIN	1,400	1.0273	3,938		3,938	57	3,995
COMM. DISEASE	800	0.5870	2,250		2,250	32	2,282
EHS	1,100	0.8072	3,094		3,094	45	3,139
PUB HLTH NURSING	500	0.3669	1,406		1,406	20	1,426
HEALTH LAB	300	0.2201	844		844	12	856
TOBACCO GRANT	200	0.1468	563		563	8	571
WIC	2,600	1.9079	7,313		7,313	105	7,418
TB PROGRAM	100	0.0734	281		281	4	285
HEALTH INFO MGT	1,800	1.3208	5,063		5,063	73	5,136
EMERGENCY PREP	200	0.1468	563		563	8	571
AIDS PROGRAM	300	0.2201	844		844	12	856
CHILD HEALTH	620	0.4550	1,744		1,744	25	1,769
CALIFORNIA CHILDREN	1,060	0.7778	2,982		2,982	43	3,025

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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	260	0.1908	731		731	11	742
MARGOLIN GRANT	160	0.1174	450		450	6	456
SUBSTANCE ABUSE	200	0.1468	563		563	8	571
BHA-MH ACT	2,100	1.5410	5,907		5,907	85	5,992
FIRST 5	400	0.2935	1,125		1,125	16	1,141
BHA	800	0.5870	2,250		2,250	32	2,282
HUMAN SERVICES	32,400	23.7746	91,131		91,131	1,318	92,449
JOB TRAINING	2,800	2.0546	7,876		7,876	113	7,989
LIBRARY	1,738	1.2753	4,889		4,889	70	4,959
AG EXTENSION	200	0.1468	563		563	8	571
ROADS	2,100	1.5410	5,907		5,907	85	5,992
PARKS	1,000	0.7338	2,813		2,813	41	2,854
FLEET MANAGEMENT	700	0.5137	1,969		1,969	28	1,997
BLDG MAINTENANCE	3,000	2.2014	8,438		8,438	122	8,560
SURVEYOR	400	0.2935	1,125		1,125	16	1,141
PW-ADMIN	400	0.2935	1,125		1,125	16	1,141
SubTotal	136,278	100.0000	383,314		383,314	5,492	388,806
TOTAL	136,278	100.0000	383,314		383,314	5,492	388,806

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	67		67		67
PERSONNEL	2,914	0.4679	30		30		30
FINANCE	5,344	0.8581	55		55	1	56
COMMUNICATIONS	5,250	0.8430	54		54	1	55
COUNTY COUNSEL	2,920	0.4689	30		30		30
BOARD OF SUP.	6,456	1.0367	67		67	1	68
ASSESSOR	7,305	1.1730	75		75	1	76
ELECTIONS	5,008	0.8042	52		52	1	53
INFO. TECHNOLOGY	12,182	1.9562	125		125	2	127
PURCHASING	1,176	0.1888	12		12		12
MICROFILM/STORAGE	7,080	1.1369	73		73	1	74
CENTRAL SERVICES	3,856	0.6192	40		40	1	41
LAW LIBRARY	1,863	0.2992	19		19		19
GEN. FUND COURT	78,580	12.6183	809		809	12	821
DA PROSECUTION	17,073	2.7416	176		176	3	179
CHILD SUPPORT	26,088	4.1892	269		269	4	273
CHILD ADVOCACY	1,606	0.2579	17		17		17
GRAND JURY	2,000	0.3212	21		21		21
SHERIFF ADMIN	14,365	2.3067	148		148	2	150
SHERIFF - JAIL	125,046	20.0799	1,286		1,286	20	1,306
JAIL KITCHEN	2,975	0.4777	31		31		31
JUVENILE CENTER	49,995	8.0282	515		515	7	522
PROBATION	21,720	3.4878	224		224	3	227
VICTIM WITNESS	1,440	0.2312	15		15		15
PROB. MISC GRANTS	800	0.1285	8		8		8
FIRE	30,153	4.8420	311		311	5	316
AG COMMISSIONER	13,760	2.2096	142		142	2	144
BLDG INSPECTION	1,130	0.1815	12		12		12
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	43		43	1	44
ANIMAL SHELTER	6,196	0.9950	64		64	1	65
HEALTH-ADMIN	20,418	3.2787	210		210	3	213
EHS	4,000	0.6423	41		41	1	42
HUMAN SERVICES	62,510	10.0378	644		644	9	653
LIBRARY	9,578	1.5380	99		99	1	100
AG EXTENSION	10,000	1.6058	103		103	1	104
ROADS	5,661	0.9090	58		58	1	59
PARKS	15,513	2.4911	160		160	2	162
FLEET MANAGEMENT	144	0.0231	1		1		1
BLDG MAINTENANCE	14,265	2.2907	147		147	2	149
CAL VANS ADMIN	6,113	0.9816	63		63	1	64
PW-ADMIN	4,938	0.7929	51		51	1	52
SubTotal	622,744	100.0000	6,415		6,415	92	6,507
TOTAL	622,744	100.0000	6,415		6,415	92	6,507

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: SPACE COSTS SUMMARY

County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - AIRCRAFT INSURANCE

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

Allocation Basis: DIRECT ALLOCATION TO FIRE DEPARTMENT

Allocation Source: APPROPRIATIONS LEDGER

County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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
ADMINISTRATION	1	1.1232	51		51		51
PERSONNEL	1	1.1236	12		12	16	28
FINANCE	1	1.1236	12		12		12
COMMUNICATIONS	1	1.1236	12		12		12
COUNTY COUNSEL	1	1.1236	12		12		12
BOARD OF SUP.	1	1.1236	12		12		12
ASSESSOR	1	1.1236	12		12		12
ELECTIONS	1	1.1236	12		12		12
INFO. TECHNOLOGY	1	1.1236	12		12		12
PURCHASING	1	1.1236	12		12		12
MICROFILM/STORAGE	1	1.1236	12		12		12
CENTRAL SERVICES	1	1.1236	12		12		12
TELECOMMUNICATION	1	1.1236	12		12		12
IT ADMIN.	1	1.1236	12		12		12
LAW LIBRARY	1	1.1236	12		12		12
DA AB109	1	1.1236	12		12		12
DA PROSECUTION	1	1.1236	12		12		12
CHILD SUPPORT	1	1.1236	12		12		12
DA CHILD ABDUCT.	1	1.1236	12		12		12
CHILD ADVOCACY	1	1.1236	12		12		12
DA FED VAWA	1	1.1236	12		12		12
DA PRISONS	1	1.1236	12		12		12
DA ST RAPE GRANT	1	1.1236	12		12		12
DA MISC GRANTS	1	1.1236	12		12		12
GRAND JURY	1	1.1236	12		12		12
SHERIFF ADMIN	1	1.1236	12		12		12
SHERIFF-GTF	1	1.1236	12		12		12
SHERIFF-NTF	1	1.1236	12		12		12
SHERIFF-AB109	1	1.1236	12		12		12
SHERIFF-OPS.	1	1.1236	12		12		12
RURAL CRIME	1	1.1236	12		12		12



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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
SHERIFF OPS-AB443	1	1.1236	12		12		12
COURT SECURITY	1	1.1236	12		12		12
SHERIFF - JAIL	1	1.1236	12		12		12
JAIL KITCHEN	1	1.1236	12		12		12
JUVENILE CENTER	1	1.1236	12		12		12
PROBATION-AB109	1	1.1236	12		12		12
PROBATION-SB678	1	1.1236	12		12		12
PROB-YOBG	1	1.1236	12		12		12
PROB-PROP 36	1	1.1236	12		12		12
PROBATION	1	1.1236	12		12		12
VICTIM WITNESS	1	1.1236	12		12		12
VICTIM ASSIST PROG	1	1.1236	12		12		12
PROB. MISC GRANTS	1	1.1236	12		12		12
FIRE	1	1.1236	12		12		12
OFFICE OF EMERG MGT	1	1.1236	12		12		12
HOMELAND SECURITY	1	1.1236	12		12		12
AG COMMISSIONER	1	1.1236	12		12		12
BLDG INSPECTION	1	1.1236	12		12		12
PLANNING	1	1.1236	12		12		12
LAFCO	1	1.1236	12		12		12
RECORDER	1	1.1236	12		12		12
PUBLIC GUARDIAN	1	1.1236	12		12		12
ANIMAL CONTROL	1	1.1236	12		12		12
ANIMAL SHELTER	1	1.1236	12		12		12
HEALTH DEPT	1	1.1236	12		12		12
HEALTH-ADMIN	1	1.1236	12		12		12
COMM. DISEASE	1	1.1236	12		12		12
EHS	1	1.1236	12		12		12
PUB HLTH NURSING	1	1.1236	12		12		12
HEALTH LAB	1	1.1236	12		12		12
MEDICAL RECORDS	1	1.1236	12		12		12



County of Kings
Cost Plan Year 2015-2016
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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
TOBACCO GRANT	1	1.1236	12		12		12
WIC	1	1.1236	12		12		12
TB PROGRAM	1	1.1236	12		12		12
FAMILY PLANNING	1	1.1236	12		12		12
HEALTH INFO MGT	1	1.1236	12		12		12
EMERGENCY PREP	1	1.1236	12		12		12
AIDS PROGRAM	1	1.1236	12		12		12
CHILD HEALTH	1	1.1236	12		12		12
CALIFORNIA CHILDREN	1	1.1236	12		12		12
HEALTH GRANTS	1	1.1236	12		12		12
MARGOLIN GRANT	1	1.1236	12		12		12
MENTAL HLTH-CNTY	1	1.1236	12		12		12
SUBSTANCE ABUSE	1	1.1236	12		12		12
BHA-MH ACT	1	1.1236	12		12		12
FIRST 5	1	1.1236	12		12		12
BHA	1	1.1236	12		12		12
HUMAN SERVICES	1	1.1236	12		12		12
IHSS	1	1.1236	12		12		12
JOB TRAINING	1	1.1236	12		12		12
LIBRARY	1	1.1236	12		12		12
AG EXTENSION	1	1.1236	12		12		12
ROADS	1	1.1236	12		12		12
PARKS	1	1.1236	12		12		12
FLEET MANAGEMENT	1	1.1236	12		12		12
BLDG MAINTENANCE	1	1.1236	12		12		12
SURVEYOR	1	1.1236	12		12		12
PW-ADMIN	1	1.1236	12		12		12
SubTotal	89	100.0000	1,107		1,107	16	1,123
TOTAL	89	100.0000	1,107		1,107	16	1,123



County of Kings
Cost Plan Year 2015-2016
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Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Allocation Basis: DIRECT ALLOCATION TO COVERED DEPARTMENTS
Allocation Source: APPROPRIATIONS LEDGER



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County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
ADMINISTRATION	5,131	42	901	0	2,101	1,969	67
PERSONNEL	2,657	46	413	0	0	2,140	30
FINANCE	5,926	108	757	0	0	4,993	56
COMMUNICATIONS	5,182	92	743	0	0	4,280	55
COUNTY COUNSEL	3,077	55	413	0	0	2,567	30
BOARD OF SUP.	3,034	43	914	0	0	1,997	68
ASSESSOR	8,044	146	1,034	0	0	6,776	76
ELECTIONS	2,523	37	709	0	0	1,712	53
INFO. TECHNOLOGY	10,608	184	1,725	0	0	8,560	127
PURCHASING	773	12	166	0	0	571	12
MICROFILM/STORAGE	2,544	30	1,002	0	0	1,426	74
CENTRAL SERVICES	1,473	18	546	0	0	856	41
TELECOMMUNICATION	12	0	0	0	0	0	0
IT ADMIN.	886	18	0	0	0	856	0
LAW LIBRARY	528	5	264	0	0	228	19
GEN. FUND COURT	11,943	0	11,122	0	0	0	821
DA AB109	303	6	0	0	0	285	0
DA PROSECUTION	18,355	250	2,416	0	3,871	11,627	179
CHILD SUPPORT	20,883	356	3,693	0	0	16,549	273
DA CHILD ABDUCT.	595	12	0	0	0	571	0
CHILD ADVOCACY	1,306	22	227	0	0	1,028	17
DA FED VAWA	595	12	0	0	0	571	0
DA PRISONS	2,343	49	0	0	0	2,282	0
DA ST RAPE GRANT	12	0	0	0	0	0	0
DA MISC GRANTS	886	18	0	0	0	856	0
GRAND JURY	316	0	283	0	0	0	21
SHERIFF ADMIN	7,150	104	2,033	0	0	4,851	150
SHERIFF-GTF	12	0	0	0	0	0	0
SHERIFF-NTF	303	6	0	0	0	285	0
SHERIFF-AB109	14,292	300	0	0	0	13,980	0
SHERIFF-OPS.	228,452	380	0	0	210,370	17,690	0
RURAL CRIME	886	18	0	0	0	856	0
SHERIFF OPS-AB443	1,468	30	0	0	0	1,426	0
COURT SECURITY	3,437	72	0	0	0	3,353	0



County of Kings
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Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
SHERIFF - JAIL	45,026	547	17,695	0	0	25,466	1,306
JAIL KITCHEN	3,379	61	421	0	0	2,854	31
JUVENILE CENTER	17,228	202	7,076	0	0	9,416	522
PROBATION-AB109	7,371	155	0	0	0	7,204	0
PROBATION-SB678	1,177	24	0	0	0	1,141	0
PROB-YOBG	1,468	30	0	0	0	1,426	0
PROB-PROP 36	12	0	0	0	0	0	0
PROBATION	18,474	311	3,074	0	355	14,495	227
VICTIM WITNESS	799	12	204	0	0	556	15
VICTIM ASSIST PROG	303	6	0	0	0	285	0
PROB. MISC GRANTS	1,590	30	114	0	0	1,426	8
FIRE	28,693	429	4,268	0	3,695	19,973	316
OFFICE OF EMERG MGT	303	6	0	0	0	285	0
HOMELAND SECURITY	12	0	0	0	0	0	0
AG COMMISSIONER	12,641	156	1,948	0	3,106	7,275	144
BLDG INSPECTION	1,349	24	160	0	0	1,141	12
PLANNING	3,152	55	482	0	0	2,567	36
LAFCO	39	0	25	0	0	0	2
RECORDER	2,510	49	156	0	0	2,282	11
PUBLIC GUARDIAN	3,854	67	592	0	0	3,139	44
ANIMAL CONTROL	595	12	0	0	0	571	0
ANIMAL SHELTER	2,703	37	877	0	0	1,712	65
HEALTH DEPT	37,511	6	0	0	37,208	285	0
HEALTH-ADMIN	25,209	86	2,890	18,013	0	3,995	213
COMM. DISEASE	2,343	49	0	0	0	2,282	0
EHS	3,826	67	566	0	0	3,139	42
PUB HLTH NURSING	1,468	30	0	0	0	1,426	0
HEALTH LAB	886	18	0	0	0	856	0
MEDICAL RECORDS	12	0	0	0	0	0	0
TOBACCO GRANT	595	12	0	0	0	571	0
WIC	7,589	159	0	0	0	7,418	0
TB PROGRAM	303	6	0	0	0	285	0
FAMILY PLANNING	12	0	0	0	0	0	0
HEALTH INFO MGT	5,259	111	0	0	0	5,136	0

All Monetary Values Are \$ Dollars

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County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
EMERGENCY PREP	595	12	0	0	0	571	0
AIDS PROGRAM	886	18	0	0	0	856	0
CHILD HEALTH	1,819	38	0	0	0	1,769	0
CALIFORNIA CHILDREN	3,102	65	0	0	0	3,025	0
HEALTH GRANTS	770	16	0	0	0	742	0
MARGOLIN GRANT	478	10	0	0	0	456	0
MENTAL HLTH-CNTY	12	0	0	0	0	0	0
SUBSTANCE ABUSE	595	12	0	0	0	571	0
BHA-MH ACT	6,133	129	0	0	0	5,992	0
FIRST 5	1,177	24	0	0	0	1,141	0
BHA	2,343	49	0	0	0	2,282	0
HUMAN SERVICES	313,032	1,998	8,847	0	209,073	92,449	653
IHSS	12	0	0	0	0	0	0
JOB TRAINING	8,172	171	0	0	0	7,989	0
LIBRARY	6,990	107	1,355	0	457	4,959	100
AG EXTENSION	2,114	12	1,415	0	0	571	104
ROADS	119,641	129	801	0	112,648	5,992	59
PARKS	5,284	61	2,195	0	0	2,854	162
FLEET MANAGEMENT	2,073	43	20	0	0	1,997	1
BLDG MAINTENANCE	10,924	184	2,019	0	0	8,560	149
SURVEYOR	1,177	24	0	0	0	1,141	0
CAL VANS ADMIN	929	0	865	0	0	0	64
PW-ADMIN	1,928	24	699	0	0	1,141	52
OTHER	324	0	0	0	324	0	0
Direct Billed	0	0	0	0	0	0	0
Total	1,094,136	8,354	88,125	18,013	583,208	388,806	6,507



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	AIRCRAFT	CYBER INSURANCE
ADMINISTRATION	0	51
PERSONNEL	0	28
FINANCE	0	12
COMMUNICATIONS	0	12
COUNTY COUNSEL	0	12
BOARD OF SUP.	0	12
ASSESSOR	0	12
ELECTIONS	0	12
INFO. TECHNOLOGY	0	12
PURCHASING	0	12
MICROFILM/STORAGE	0	12
CENTRAL SERVICES	0	12
TELECOMMUNICATION	0	12
IT ADMIN.	0	12
LAW LIBRARY	0	12
GEN. FUND COURT	0	0
DA AB109	0	12
DA PROSECUTION	0	12
CHILD SUPPORT	0	12
DA CHILD ABDUCT.	0	12
CHILD ADVOCACY	0	12
DA FED VAWA	0	12
DA PRISONS	0	12
DA ST RAPE GRANT	0	12
DA MISC GRANTS	0	12
GRAND JURY	0	12
SHERIFF ADMIN	0	12
SHERIFF-GTF	0	12
SHERIFF-NTF	0	12
SHERIFF-AB109	0	12
SHERIFF-OPS.	0	12
RURAL CRIME	0	12
SHERIFF OPS-AB443	0	12
COURT SECURITY	0	12



County of Kings
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Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	AIRCRAFT	CYBER INSURANCE
SHERIFF - JAIL	0	12
JAIL KITCHEN	0	12
JUVENILE CENTER	0	12
PROBATION-AB109	0	12
PROBATION-SB678	0	12
PROB-YOYG	0	12
PROB-PROP 36	0	12
PROBATION	0	12
VICTIM WITNESS	0	12
VICTIM ASSIST PROG	0	12
PROB. MISC GRANTS	0	12
FIRE	0	12
OFFICE OF EMERG MGT	0	12
HOMELAND SECURITY	0	12
AG COMMISSIONER	0	12
BLDG INSPECTION	0	12
PLANNING	0	12
LAFCO	0	12
RECORDER	0	12
PUBLIC GUARDIAN	0	12
ANIMAL CONTROL	0	12
ANIMAL SHELTER	0	12
HEALTH DEPT	0	12
HEALTH-ADMIN	0	12
COMM. DISEASE	0	12
EHS	0	12
PUB HLTH NURSING	0	12
HEALTH LAB	0	12
MEDICAL RECORDS	0	12
TOBACCO GRANT	0	12
WIC	0	12
TB PROGRAM	0	12
FAMILY PLANNING	0	12
HEALTH INFO MGT	0	12

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County of kings
Cost Plan Year 2015-2016
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Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	AIRCRAFT	CYBER INSURANCE
EMERGENCY PREP	0	12
AIDS PROGRAM	0	12
CHILD HEALTH	0	12
CALIFORNIA CHILDREN	0	12
HEALTH GRANTS	0	12
MARGOLIN GRANT	0	12
MENTAL HLTH-CNTY	0	12
SUBSTANCE ABUSE	0	12
BHA-MH ACT	0	12
FIRST 5	0	12
BHA	0	12
HUMAN SERVICES	0	12
IHSS	0	12
JOB TRAINING	0	12
LIBRARY	0	12
AG EXTENSION	0	12
ROADS	0	12
PARKS	0	12
FLEET MANAGEMENT	0	12
BLDG MAINTENANCE	0	12
SURVEYOR	0	12
CAL VANS ADMIN	0	0
PW-ADMIN	0	12
OTHER	0	0
Direct Billed	0	0
Total	0	1,123



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.
- (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 2015-2016
Fiscal Year 2013-2014
Schedule .2 - Costs To Be Allocated
For Department PERSONNEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,134,377			1,134,377
BUILDING USE	3,886		3,886	
EQUIPMENT USE	524		524	
ADMINISTRATION	10,768	354	11,122	
INSURANCE	2,604	53	2,657	
PERSONNEL		6,813	6,813	
FINANCE		9,389	9,389	
COUNTY COUNSEL		20,382	20,382	
Total Allocated Additions:	<u>17,782</u>	<u>36,991</u>	<u>54,773</u>	54,773
CHARGES FOR SERVICES	(90,567)			
Total Departmental Cost Adjustments:	<u>(90,567)</u>			(90,567)
Total To Be Allocated:	<u><u>1,061,592</u></u>	<u><u>36,991</u></u>		<u><u>1,098,583</u></u>

County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .3 - Costs Allocated By Activity
For Department PERSONNEL

	Total	General & Admin	PERSONNEL	TUITION REIMB
Wages & Benefits				
SALARIES & WAGES	494,721	136,623	358,098	0
FRINGE BENEFITS	221,581	61,201	160,380	0
Other Expense & Cost				
SERVICES & SUPPLIES	418,075	0	391,870	26,205
FIXED ASSETS	0	0	0	0
Departmental Totals				
Total Expenditures	1,134,377	197,824	910,348	26,205
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
CHARGES FOR SERVICES	(90,567)	(90,567)	0	0
Functional Cost	1,043,810	107,257	910,348	26,205
Allocation Step 1				
Inbound- All Others	17,782	17,782	0	0
Reallocate Admin Costs		(125,039)	121,540	3,499
1st Allocation	1,061,592	0	1,031,888	29,704
Allocation Step 2				
Inbound- All Others	36,991	36,991	0	0
Reallocate Admin Costs		(36,991)	35,956	1,035
2nd Allocation	36,991	0	35,956	1,035
Total For 05 PERSONNEL				
Total Allocated	1,098,583	0	1,067,844	30,739



County of Kings
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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	0.5137	5,300		5,300		5,300
PERSONNEL	750	0.5503	5,679		5,679		5,679
FINANCE	1,750	1.2841	13,251		13,251	467	13,718
COMMUNICATIONS	1,500	1.1007	11,358		11,358	400	11,758
COUNTY COUNSEL	900	0.6604	6,815		6,815	240	7,055
BOARD OF SUP.	700	0.5137	5,300		5,300	187	5,487
ASSESSOR	2,375	1.7428	17,983		17,983	633	18,616
ELECTIONS	600	0.4403	4,543		4,543	160	4,703
INFO. TECHNOLOGY	3,000	2.2014	22,716		22,716	800	23,516
PURCHASING	200	0.1468	1,514		1,514	53	1,567
MICROFILM/STORAGE	500	0.3669	3,786		3,786	133	3,919
CENTRAL SERVICES	300	0.2201	2,272		2,272	80	2,352
IT ADMIN.	300	0.2201	2,272		2,272	80	2,352
LAW LIBRARY	80	0.0587	606		606	21	627
DA AB109	100	0.0734	757		757	27	784
DA PROSECUTION	4,075	2.9902	30,856		30,856	1,087	31,943
CHILD SUPPORT	5,800	4.2560	43,917		43,917	1,547	45,464
DA CHILD ABDUCT.	200	0.1468	1,514		1,514	53	1,567
CHILD ADVOCACY	360	0.2642	2,726		2,726	96	2,822
DA FED VAWA	200	0.1468	1,514		1,514	53	1,567
DA PRISONS	800	0.5870	6,058		6,058	213	6,271
DA MISC GRANTS	300	0.2201	2,272		2,272	80	2,352
SHERIFF ADMIN	1,700	1.2475	12,872		12,872	453	13,325
SHERIFF-NTF	100	0.0734	757		757	27	784
SHERIFF-AB109	4,900	3.5956	37,102		37,102	1,307	38,409
SHERIFF-OPS.	6,200	4.5495	46,946		46,946	1,653	48,599
RURAL CRIME	300	0.2201	2,272		2,272	80	2,352
SHERIFF OPS-AB443	500	0.3669	3,786		3,786	133	3,919
COURT SECURITY	1,175	0.8622	8,897		8,897	313	9,210
SHERIFF - JAIL	8,925	6.5491	67,580		67,580	2,380	69,960
JAIL KITCHEN	1,000	0.7338	7,572		7,572	267	7,839

County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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
JUVENILE CENTER	3,300	2.4215	24,987		24,987	880	25,867
PROBATION-AB109	2,525	1.8528	19,119		19,119	673	19,792
PROBATION-SB678	400	0.2935	3,029		3,029	107	3,136
PROB-YOYG	500	0.3669	3,786		3,786	133	3,919
PROBATION	5,080	3.7277	38,465		38,465	1,355	39,820
VICTIM WITNESS	195	0.1431	1,477		1,477	52	1,529
VICTIM ASSIST PROG	100	0.0734	757		757	27	784
PROB. MISC GRANTS	500	0.3669	3,786		3,786	133	3,919
FIRE	7,000	5.1366	53,004		53,004	1,867	54,871
OFFICE OF EMERG MGT	100	0.0734	757		757	27	784
AG COMMISSIONER	2,550	1.8712	19,308		19,308	680	19,988
BLDG INSPECTION	400	0.2935	3,029		3,029	107	3,136
PLANNING	900	0.6604	6,815		6,815	240	7,055
RECORDER	800	0.5870	6,058		6,058	213	6,271
PUBLIC GUARDIAN	1,100	0.8072	8,329		8,329	293	8,622
ANIMAL CONTROL	200	0.1468	1,514		1,514	53	1,567
ANIMAL SHELTER	600	0.4403	4,543		4,543	160	4,703
HEALTH DEPT	100	0.0734	757		757	27	784
HEALTH-ADMIN	1,400	1.0273	10,601		10,601	373	10,974
COMM. DISEASE	800	0.5870	6,058		6,058	213	6,271
EHS	1,100	0.8072	8,329		8,329	293	8,622
PUB HLTH NURSING	500	0.3669	3,786		3,786	133	3,919
HEALTH LAB	300	0.2201	2,272		2,272	80	2,352
TOBACCO GRANT	200	0.1468	1,514		1,514	53	1,567
WIC	2,600	1.9079	19,687		19,687	693	20,380
TB PROGRAM	100	0.0734	757		757	27	784
HEALTH INFO MGT	1,800	1.3208	13,629		13,629	480	14,109
EMERGENCY PREP	200	0.1468	1,514		1,514	53	1,567
AIDS PROGRAM	300	0.2201	2,272		2,272	80	2,352
CHILD HEALTH	620	0.4550	4,695		4,695	165	4,860
CALIFORNIA CHILDREN	1,060	0.7778	8,026		8,026	283	8,309

County of kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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	260	0.1908	1,969		1,969	69	2,038
MARGOLIN GRANT	160	0.1174	1,212		1,212	43	1,255
SUBSTANCE ABUSE	200	0.1468	1,514		1,514	53	1,567
BHA-MH ACT	2,100	1.5410	15,901		15,901	560	16,461
FIRST 5	400	0.2935	3,029		3,029	107	3,136
BHA	800	0.5870	6,058		6,058	213	6,271
HUMAN SERVICES	32,400	23.7746	245,330		245,330	8,644	253,974
JOB TRAINING	2,800	2.0546	21,201		21,201	747	21,948
LIBRARY	1,738	1.2753	13,160		13,160	463	13,623
AG EXTENSION	200	0.1468	1,514		1,514	53	1,567
ROADS	2,100	1.5410	15,901		15,901	560	16,461
PARKS	1,000	0.7338	7,572		7,572	267	7,839
FLEET MANAGEMENT	700	0.5137	5,300		5,300	187	5,487
BLDG MAINTENANCE	3,000	2.2014	22,716		22,716	800	23,516
SURVEYOR	400	0.2935	3,029		3,029	107	3,136
PW-ADMIN	400	0.2935	3,029		3,029	107	3,136
SubTotal	136,278	100.0000	1,031,888		1,031,888	35,956	1,067,844
TOTAL	136,278	100.0000	1,031,888		1,031,888	35,956	1,067,844

Allocation Basis: NUMBER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - TUITION REIMB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	1,000	3.8161	1,134		1,134		1,134
PERSONNEL	1,000	3.8161	1,134		1,134		1,134
FINANCE	1,000	3.8161	1,134		1,134	43	1,177
ELECTIONS	1,000	3.8161	1,134		1,134	43	1,177
PURCHASING	296	1.1296	336		336	13	349
DA PROSECUTION	3,000	11.4482	3,401		3,401	128	3,529
DA MISC GRANTS	1,000	3.8161	1,134		1,134	43	1,177
SHERIFF-OPS.	459	1.7516	520		520	20	540
PROB-YOYG	1,000	3.8161	1,134		1,134	43	1,177
FIRE	4,105	15.6646	4,647		4,647	174	4,821
PUBLIC GUARDIAN	845	3.2246	958		958	36	994
EMERGENCY PREP	1,000	3.8161	1,134		1,134	43	1,177
AIDS PROGRAM	500	1.9080	567		567	21	588
BHA-MH ACT	3,000	11.4482	3,401		3,401	128	3,529
HUMAN SERVICES	3,000	11.4482	3,401		3,401	128	3,529
LIBRARY	2,000	7.6321	2,267		2,267	86	2,353
BLDG MAINTENANCE	1,000	3.8161	1,134		1,134	43	1,177
SURVEYOR	1,000	3.8161	1,134		1,134	43	1,177
SubTotal	26,205	100.0000	29,704		29,704	1,035	30,739
TOTAL	26,205	100.0000	29,704		29,704	1,035	30,739

Allocation Basis: ACTUAL CHARGES TO DEPARTMENTS

Allocation Source: APPROPRIATIONS LEDGER

County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total	PERSONNEL	TUITION REIMB
ADMINISTRATION	6,434	5,300	1,134
PERSONNEL	6,813	5,679	1,134
FINANCE	14,895	13,718	1,177
COMMUNICATIONS	11,758	11,758	0
COUNTY COUNSEL	7,055	7,055	0
BOARD OF SUP.	5,487	5,487	0
ASSESSOR	18,616	18,616	0
ELECTIONS	5,880	4,703	1,177
INFO. TECHNOLOGY	23,516	23,516	0
PURCHASING	1,916	1,567	349
MICROFILM/STORAGE	3,919	3,919	0
CENTRAL SERVICES	2,352	2,352	0
IT ADMIN.	2,352	2,352	0
LAW LIBRARY	627	627	0
DA AB109	784	784	0
DA PROSECUTION	35,472	31,943	3,529
CHILD SUPPORT	45,464	45,464	0
DA CHILD ABDUCT.	1,567	1,567	0
CHILD ADVOCACY	2,822	2,822	0
DA FED VAWA	1,567	1,567	0
DA PRISONS	6,271	6,271	0
DA MISC GRANTS	3,529	2,352	1,177
SHERIFF ADMIN	13,325	13,325	0
SHERIFF-NTF	784	784	0
SHERIFF-AB109	38,409	38,409	0
SHERIFF-OPS.	49,139	48,599	540
RURAL CRIME	2,352	2,352	0
SHERIFF OPS-AB443	3,919	3,919	0
COURT SECURITY	9,210	9,210	0
SHERIFF - JAIL	69,960	69,960	0
JAIL KITCHEN	7,839	7,839	0
JUVENILE CENTER	25,867	25,867	0
PROBATION-AB109	19,792	19,792	0
PROBATION-SB678	3,136	3,136	0



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total	PERSONNEL	TUITION REIMB
PROB-YOBYG	5,096	3,919	1,177
PROBATION	39,820	39,820	0
VICTIM WITNESS	1,529	1,529	0
VICTIM ASSIST PROG	784	784	0
PROB. MISC GRANTS	3,919	3,919	0
FIRE	59,692	54,871	4,821
OFFICE OF EMERG MGT	784	784	0
AG COMMISSIONER	19,988	19,988	0
BLDG INSPECTION	3,136	3,136	0
PLANNING	7,055	7,055	0
RECORDER	6,271	6,271	0
PUBLIC GUARDIAN	9,616	8,622	994
ANIMAL CONTROL	1,567	1,567	0
ANIMAL SHELTER	4,703	4,703	0
HEALTH DEPT	784	784	0
HEALTH-ADMIN	10,974	10,974	0
COMM. DISEASE	6,271	6,271	0
EHS	8,622	8,622	0
PUB HLTH NURSING	3,919	3,919	0
HEALTH LAB	2,352	2,352	0
TOBACCO GRANT	1,567	1,567	0
WIC	20,380	20,380	0
TB PROGRAM	784	784	0
HEALTH INFO MGT	14,109	14,109	0
EMERGENCY PREP	2,744	1,567	1,177
AIDS PROGRAM	2,940	2,352	588
CHILD HEALTH	4,860	4,860	0
CALIFORNIA CHILDREN	8,309	8,309	0
HEALTH GRANTS	2,038	2,038	0
MARGOLIN GRANT	1,255	1,255	0
SUBSTANCE ABUSE	1,567	1,567	0
BHA-MH ACT	19,990	16,461	3,529
FIRST 5	3,136	3,136	0
BHA	6,271	6,271	0



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total	PERSONNEL	TUITION REIMB
HUMAN SERVICES	257,503	253,974	3,529
JOB TRAINING	21,948	21,948	0
LIBRARY	15,976	13,623	2,353
AG EXTENSION	1,567	1,567	0
ROADS	16,461	16,461	0
PARKS	7,839	7,839	0
FLEET MANAGEMENT	5,487	5,487	0
BLDG MAINTENANCE	24,693	23,516	1,177
SURVEYOR	4,313	3,136	1,177
PW-ADMIN	3,136	3,136	0
Direct Billed	0	0	0
Total	1,098,583	1,067,844	30,739



COUNTY OF KINGS
COUNTYWIDE COST ALLOCATION PLAN
DEPARTMENT OF FINANCE

NATURE AND EXTENT OF SERVICES

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

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

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

Allocations to departments are as follows:

- (1) Payroll accounting costs are allocated to depts. based on the number of employees.
- (2) Claims accounting costs are allocated to departments based on the number of claims processed.
- (3) Cost allocation plan costs are allocated to operating and service departments based on relative budget size (less purchases of fixed assets for the year and "other charges").
- (4) General accounting costs are allocated to operating and service departments based on relative budget size (less purchases of fixed assets for the year and "other charges").
- (5) Warrant Processing – Costs related to the reconciliation of all processed warrants (County general and payroll, school general and payroll, and Welfare income maintenance) are allocated to departments on the basis of the number of warrants processed during the year. Costs allocated are offset by costs applied of \$1,929. Costs applied totaling \$1,929 and revenues of \$784,198 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 2015-2016
Fiscal Year 2013-2014
Schedule .2 - Costs To Be Allocated
For Department FINANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,401,941			2,401,941
BUILDING USE	7,127		7,127	
EQUIPMENT USE	18,945		18,945	
ADMINISTRATION	9,800	322	10,122	
INSURANCE	5,841	85	5,926	
PERSONNEL	14,385	510	14,895	
FINANCE		26,616	26,616	
COUNTY COUNSEL		5,640	5,640	
Total Allocated Additions:	<u>56,098</u>	<u>33,173</u>	<u>89,271</u>	89,271
Total To Be Allocated:	<u><u>2,458,039</u></u>	<u><u>33,173</u></u>		<u><u>2,491,212</u></u>



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .3 - Costs Allocated By Activity
For Department FINANCE

	Total	General & Admin	CLAIMS	PAYROLL	COST PLAN
Wages & Benefits					
SALARIES & WAGES	1,035,123	129,503	61,476	126,956	4,811
FRINGE BENEFITS	377,548	47,231	22,426	46,287	1,737
Other Expense & Cost					
DATA PROCESSING	518,449	0	0	209,733	0
SERVICES & SUPPLIES	354,271	44,319	21,044	43,434	1,630
FIXED ASSETS	0	0	0	0	0
AUDITING AND ACCTG	116,550	0	0	0	0
Departmental Totals					
Total Expenditures	2,401,941	221,053	104,946	426,410	8,178
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	2,401,941	221,053	104,946	426,410	8,178
Allocation Step 1					
Inbound- All Others	56,098	56,098	0	0	0
Reallocate Admin Costs		(277,151)	13,337	54,189	1,039
Unallocated Costs	(1,148,809)	0	0	0	0
1st Allocation	1,309,230	0	118,283	480,599	9,217
Allocation Step 2					
Inbound- All Others	33,173	33,173	0	0	0
Reallocate Admin Costs		(33,173)	1,596	6,486	124
Unallocated Costs	(15,505)	0	0	0	0
2nd Allocation	17,668	0	1,596	6,486	124
Total For 06 FINANCE					
Total Allocated	1,326,898	0	119,879	487,085	9,341



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .3 - Costs Allocated By Activity
For Department FINANCE

	GENERAL ACCTG	TREAS WARRANTS	AUDIT	UNALLOWED
Wages & Benefits				
SALARIES & WAGES	158,874	15,343	0	538,160
FRINGE BENEFITS	57,954	5,588	0	196,325
Other Expense & Cost				
DATA PROCESSING	208,143	0	0	100,573
SERVICES & SUPPLIES	54,381	5,243	0	184,220
FIXED ASSETS	0	0	0	0
AUDITING AND ACCTG	0	0	116,550	0
Departmental Totals				
Total Expenditures	479,352	26,174	116,550	1,019,278
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	479,352	26,174	116,550	1,019,278
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	60,917	3,326	14,812	129,531
Unallocated Costs	0	0	0	(1,148,809)
1st Allocation	540,269	29,500	131,362	0
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	7,291	398	1,773	15,505
Unallocated Costs	0	0	0	(15,505)
2nd Allocation	7,291	398	1,773	0
Total For 06 FINANCE				
Total Allocated	547,560	29,898	133,135	0



County of kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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	143	0.5973	706		706		706
INSURANCE	5	0.0209	25		25		25
PERSONNEL	304	1.2697	1,502		1,502		1,502
FINANCE	234	0.9773	1,156		1,156		1,156
COMMUNICATIONS	150	0.6265	741		741	10	751
COUNTY COUNSEL	204	0.8520	1,008		1,008	14	1,022
BOARD OF SUP.	87	0.3634	430		430	6	436
ASSESSOR	144	0.6014	711		711	10	721
ELECTIONS	263	1.0984	1,299		1,299	18	1,317
EMP. BENEFITS	24	0.1002	119		119	2	121
INFO. TECHNOLOGY	493	2.0591	2,436		2,436	34	2,470
ITD PC REPLACEMENT	6	0.0251	30		30		30
PURCHASING	37	0.1545	183		183	3	186
MICROFILM/STORAGE	128	0.5346	632		632	9	641
CENTRAL SERVICES	190	0.7936	939		939	13	952
TELECOMMUNICATION	86	0.3592	425		425	6	431
IT ADMIN.	20	0.0835	99		99	1	100
UNEMP. INS.	8	0.0334	40		40	1	41
WORKERS COMP	42	0.1754	207		207	3	210
LIAB. INSURANCE	61	0.2548	301		301	4	305
LAW LIBRARY	97	0.4051	479		479	7	486
GEN. FUND COURT	735	3.0698	3,631		3,631	50	3,681
DA PROSECUTION	571	2.3848	2,821		2,821	39	2,860
CHILD SUPPORT	618	2.5811	3,053		3,053	42	3,095
DA CHILD ABDUCT.	23	0.0961	114		114	2	116
CHILD ADVOCACY	147	0.6140	726		726	10	736
DA FED VAWA	41	0.1712	203		203	3	206
DA PRISONS	59	0.2464	291		291	4	295
DA ST RAPE GRANT	2	0.0084	10		10		10
DA MISC GRANTS	64	0.2673	316		316	4	320
GRAND JURY	299	1.2488	1,477		1,477	21	1,498



County of kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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 ADMIN	584	2.4391	2,885		2,885	40	2,925
SHERIFF-GTF	68	0.2840	336		336	5	341
SHERIFF-NTF	196	0.8186	968		968	13	981
SHERIFF-AB109	331	1.3825	1,635		1,635	23	1,658
SHERIFF-OPS.	515	2.1509	2,544		2,544	35	2,579
RURAL CRIME	44	0.1838	217		217	3	220
SHERIFF OPS-AB443	19	0.0794	94		94	1	95
COURT SECURITY	16	0.0668	79		79	1	80
SHERIFF - JAIL	617	2.5770	3,048		3,048	42	3,090
JAIL KITCHEN	247	1.0316	1,220		1,220	17	1,237
JUVENILE CENTER	150	0.6265	741		741	10	751
PROBATION-AB109	147	0.6140	726		726	10	736
PROBATION-SB678	68	0.2840	336		336	5	341
PROB-YOBG	61	0.2548	301		301	4	305
PROB-PROP 36	516	2.1551	2,549		2,549	35	2,584
VICTIM WITNESS	100	0.4177	494		494	7	501
PROB. MISC GRANTS	82	0.3425	405		405	6	411
FIRE	973	4.0638	4,807		4,807	67	4,874
OFFICE OF EMERG MGT	23	0.0961	114		114	2	116
HOMELAND SECURITY	7	0.0292	35		35		35
AG COMMISSIONER	245	1.0233	1,210		1,210	17	1,227
BLDG INSPECTION	104	0.4344	514		514	7	521
PLANNING	156	0.6515	771		771	11	782
LAFCO	51	0.2130	252		252	3	255
KCAG	372	1.5537	1,838		1,838	26	1,864
RECORDER	57	0.2381	282		282	4	286
PUBLIC GUARDIAN	130	0.5430	642		642	9	651
ANIMAL CONTROL	20	0.0835	99		99	1	100
ANIMAL SHELTER	412	1.7208	2,035		2,035	28	2,063
HEALTH DEPT	89	0.3717	440		440	6	446
HEALTH-ADMIN	374	1.5620	1,848		1,848	26	1,874



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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
COMM. DISEASE	76	0.3174	375		375	5	380
EHS	104	0.4344	514		514	7	521
PUB HLTH NURSING	51	0.2130	252		252	3	255
HEALTH LAB	251	1.0483	1,240		1,240	17	1,257
MEDICAL RECORDS	27	0.1128	133		133	2	135
TOBACCO GRANT	46	0.1921	227		227	3	230
WIC	179	0.7476	884		884	12	896
TB PROGRAM	106	0.4427	524		524	7	531
FAMILY PLANNING	86	0.3592	425		425	6	431
HEALTH INFO MGT	1	0.0042	5		5		5
EMERGENCY PREP	122	0.5095	603		603	8	611
AIDS PROGRAM	143	0.5973	706		706	10	716
CHILD HEALTH	23	0.0961	114		114	2	116
CALIFORNIA CHILDREN	71	0.2965	351		351	5	356
HEALTH GRANTS	61	0.2548	301		301	4	305
MARGOLIN GRANT	40	0.1671	198		198	3	201
MEDICAL ASSISTANCE	88	0.3675	435		435	6	441
MENTAL HEALTH	218	0.9105	1,077		1,077	15	1,092
MENTAL HLTH-CNTY	46	0.1921	227		227	3	230
SUBSTANCE ABUSE	121	0.5054	598		598	8	606
BHA-MH ACT	609	2.5435	3,009		3,009	42	3,051
FIRST 5	379	1.5829	1,872		1,872	26	1,898
BHA	236	0.9857	1,166		1,166	16	1,182
HUMAN SERVICES	1,469	6.1352	7,254		7,254	102	7,356
IHSS	257	1.0734	1,270		1,270	18	1,288
CHILD ABUSE	88	0.3675	435		435	6	441
JOB TRAINING	905	3.7798	4,471		4,471	62	4,533
LIBRARY	624	2.6062	3,083		3,083	43	3,126
AG EXTENSION	56	0.2339	277		277	4	281
ROADS	682	2.8484	3,369		3,369	47	3,416
PARKS	323	1.3490	1,596		1,596	22	1,618



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Activity - CLAIMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FLEET MANAGEMENT	803	3.3538	3,967		3,967	55	4,022
BLDG MAINTENANCE	620	2.5895	3,063		3,063	43	3,106
SURVEYOR	15	0.0626	74		74	1	75
TRANSIT AGENCY	470	1.9630	2,322		2,322	32	2,354
KCAPTA VAN POOL	1	0.0042	5		5		5
AIT5 II	1	0.0042	5		5		5
GREENFIELD AITS	1	0.0042	5		5		5
CAL VANS ADMIN	639	2.6688	3,157		3,157	44	3,201
VANPOOL	394	1.6456	1,946		1,946	27	1,973
AIT5	392	1.6372	1,937		1,937	27	1,964
PW-ADMIN	146	0.6098	721		721	10	731
KCWMA	914	3.8174	4,515		4,515	63	4,578
SubTotal	23,943	100.0000	118,283		118,283	1,596	119,879
TOTAL	23,943	100.0000	118,283		118,283	1,596	119,879

Allocation Basis: NUMBER OF CLAIMS PROCESSED

Allocation Source: DATA PROCESSING



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Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	700	0.4979	2,393		2,393		2,393
PERSONNEL	750	0.5335	2,564		2,564		2,564
FINANCE	1,750	1.2449	5,983		5,983		5,983
COMMUNICATIONS	1,500	1.0670	5,128		5,128	71	5,199
COUNTY COUNSEL	900	0.6402	3,077		3,077	42	3,119
BOARD OF SUP.	700	0.4979	2,393		2,393	33	2,426
ASSESSOR	2,375	1.6895	8,119		8,119	112	8,231
ELECTIONS	600	0.4268	2,051		2,051	28	2,079
INFO. TECHNOLOGY	3,000	2.1340	10,256		10,256	142	10,398
PURCHASING	200	0.1423	684		684	9	693
MICROFILM/STORAGE	500	0.3557	1,709		1,709	24	1,733
CENTRAL SERVICES	300	0.2134	1,026		1,026	14	1,040
IT ADMIN.	300	0.2134	1,026		1,026	14	1,040
LAW LIBRARY	80	0.0569	273		273	4	277
DA AB109	100	0.0711	342		342	5	347
DA PROSECUTION	4,075	2.8987	13,931		13,931	192	14,123
CHILD SUPPORT	5,800	4.1258	19,829		19,829	274	20,103
DA CHILD ABDUCT.	200	0.1423	684		684	9	693
CHILD ADVOCACY	360	0.2561	1,231		1,231	17	1,248
DA FED VAWA	200	0.1423	684		684	9	693
DA PRISONS	800	0.5691	2,735		2,735	38	2,773
DA MISC GRANTS	300	0.2134	1,026		1,026	14	1,040
SHERIFF ADMIN	1,700	1.2093	5,812		5,812	80	5,892
SHERIFF-NTF	100	0.0711	342		342	5	347
SHERIFF-AB109	4,900	3.4856	16,752		16,752	231	16,983
SHERIFF-OPS.	6,200	4.4104	21,196		21,196	293	21,489
RURAL CRIME	300	0.2134	1,026		1,026	14	1,040
SHERIFF OPS-AB443	500	0.3557	1,709		1,709	24	1,733
COURT SECURITY	1,175	0.8358	4,017		4,017	55	4,072
SHERIFF - JAIL	8,925	6.3488	30,512		30,512	421	30,933
JAIL KITCHEN	1,000	0.7113	3,419		3,419	47	3,466



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Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUVENILE CENTER	3,300	2.3475	11,282		11,282	156	11,438
PROBATION-AB109	2,525	1.7962	8,632		8,632	119	8,751
PROBATION-SB678	400	0.2845	1,367		1,367	19	1,386
PROB-YOBG	500	0.3557	1,709		1,709	24	1,733
PROBATION	5,080	3.6137	17,367		17,367	240	17,607
VICTIM WITNESS	195	0.1387	667		667	9	676
VICTIM ASSIST PROG	100	0.0711	342		342	5	347
PROB. MISC GRANTS	500	0.3557	1,709		1,709	24	1,733
FIRE	7,000	4.9794	23,931		23,931	330	24,261
OFFICE OF EMERG MGT	100	0.0711	342		342	5	347
AG COMMISSIONER	2,550	1.8139	8,718		8,718	120	8,838
BLDG INSPECTION	400	0.2845	1,367		1,367	19	1,386
PLANNING	900	0.6402	3,077		3,077	42	3,119
RECORDER	800	0.5691	2,735		2,735	38	2,773
PUBLIC GUARDIAN	1,100	0.7825	3,761		3,761	52	3,813
ANIMAL CONTROL	200	0.1423	684		684	9	693
ANIMAL SHELTER	600	0.4268	2,051		2,051	28	2,079
HEALTH DEPT	100	0.0711	342		342	5	347
HEALTH-ADMIN	1,400	0.9959	4,786		4,786	66	4,852
COMM. DISEASE	800	0.5691	2,735		2,735	38	2,773
EHS	1,100	0.7825	3,761		3,761	52	3,813
PUB HLTH NURSING	500	0.3557	1,709		1,709	24	1,733
HEALTH LAB	300	0.2134	1,026		1,026	14	1,040
TOBACCO GRANT	200	0.1423	684		684	9	693
WIC	2,600	1.8495	8,889		8,889	123	9,012
TB PROGRAM	100	0.0711	342		342	5	347
HEALTH INFO MGT	1,800	1.2804	6,154		6,154	85	6,239
EMERGENCY PREP	200	0.1423	684		684	9	693
AIDS PROGRAM	300	0.2134	1,026		1,026	14	1,040
CHILD HEALTH	620	0.4410	2,120		2,120	29	2,149
CALIFORNIA CHILDREN	1,060	0.7540	3,624		3,624	50	3,674

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Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH GRANTS	260	0.1850	889		889	12	901
MARGOLIN GRANT	160	0.1138	547		547	8	555
SUBSTANCE ABUSE	200	0.1423	684		684	9	693
BHA-MH ACT	2,100	1.4938	7,179		7,179	99	7,278
FIRST 5	400	0.2845	1,367		1,367	19	1,386
BHA	800	0.5691	2,735		2,735	38	2,773
HUMAN SERVICES	32,400	23.0481	110,766		110,766	1,533	112,299
JOB TRAINING	2,800	1.9918	9,572		9,572	132	9,704
LIBRARY	1,738	1.2363	5,942		5,942	82	6,024
AG EXTENSION	200	0.1423	684		684	9	693
ROADS	2,100	1.4938	7,179		7,179	99	7,278
PARKS	1,000	0.7113	3,419		3,419	47	3,466
FLEET MANAGEMENT	700	0.4979	2,393		2,393	33	2,426
BLDG MAINTENANCE	3,000	2.1340	10,256		10,256	142	10,398
SURVEYOR	400	0.2845	1,367		1,367	19	1,386
PW-ADMIN	400	0.2845	1,367		1,367	19	1,386
KCWMA	4,300	3.0588	14,701		14,701	203	14,904
SubTotal	140,578	100.0000	480,599		480,599	6,486	487,085
TOTAL	140,578	100.0000	480,599		480,599	6,486	487,085

Allocation Basis: NUMBER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS



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Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	1,014	0.5759	53		53		53
INSURANCE	969	0.5504	51		51		51
PERSONNEL	1,104	0.6270	58		58		58
FINANCE	2,400	1.3631	126		126		126
COMMUNICATIONS	1,294	0.7350	68		68	1	69
COUNTY COUNSEL	1,030	0.5850	54		54	1	55
BOARD OF SUP.	695	0.3947	36		36	1	37
ASSESSOR	2,459	1.3966	129		129	2	131
ELECTIONS	724	0.4112	38		38	1	39
INFO. TECHNOLOGY	5,055	2.8711	265		265	4	269
PURCHASING	165	0.0937	9		9		9
MICROFILM/STORAGE	415	0.2357	22		22		22
CENTRAL SERVICES	641	0.3641	34		34		34
TELECOMMUNICATION	367	0.2084	19		19		19
UNEMP. INS.	1	0.0006					
WORKERS COMP	430	0.2442	23		23		23
LIAB. INSURANCE	884	0.5021	46		46	1	47
LAW LIBRARY	94	0.0534	5		5		5
GEN. FUND COURT	3,603	2.0464	189		189	3	192
DA AB109	68	0.0386	4		4		4
COURT REPORTER	23	0.0131	1		1		1
DA PROSECUTION	4,393	2.4951	230		230	3	233
CHILD SUPPORT	3,903	2.2168	204		204	3	207
DA CHILD ABDUCT.	177	0.1005	9		9		9
CHILD ADVOCACY	495	0.2811	26		26		26
DA FED VAWA	232	0.1318	12		12		12
DA PRISONS	822	0.4669	43		43	1	44
DA ST RAPE GRANT	1	0.0006					
DA MISC GRANTS	369	0.2096	19		19		19
GRAND JURY	118	0.0670	6		6		6
SHERIFF ADMIN	1,895	1.0763	99		99	1	100



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Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF-GTF	24	0.0136	1		1		1
SHERIFF-NTF	332	0.1886	17		17		17
SHERIFF-AB109	4,548	2.5831	238		238	3	241
SHERIFF-OPS.	8,448	4.7982	442		442	6	448
RURAL CRIME	316	0.1795	17		17		17
SHERIFF OPS-AB443	500	0.2840	26		26		26
COURT SECURITY	976	0.5543	51		51	1	52
SHERIFF - JAIL	10,449	5.9347	547		547	8	555
JUVENILE CENTER	3,661	2.0793	192		192	3	195
PROBATION-AB109	1,935	1.0990	101		101	1	102
PROBATION-SB678	261	0.1482	14		14		14
PROB-YOYG	450	0.2556	24		24		24
PROBATION	4,730	2.6865	248		248	3	251
VICTIM WITNESS	174	0.0988	9		9		9
VICTIM ASSIST PROG	36	0.0204	2		2		2
PROB. MISC GRANTS	374	0.2124	20		20		20
FIRE	9,233	5.2441	483		483	7	490
OFFICE OF EMERG MGT	116	0.0659	6		6		6
HOMELAND SECURITY	152	0.0863	8		8		8
AG COMMISSIONER	2,321	1.3183	122		122	2	124
BLDG INSPECTION	452	0.2567	24		24		24
PLANNING	1,037	0.5890	54		54	1	55
LAFCO	51	0.0290	3		3		3
RECORDER	785	0.4459	41		41	1	42
PUBLIC GUARDIAN	525	0.2982	27		27		27
ANIMAL CONTROL	193	0.1096	10		10		10
ANIMAL SHELTER	620	0.3521	32		32		32
HEALTH DEPT	306	0.1738	16		16		16
HEALTH-ADMIN	778	0.4419	41		41	1	42
COMM. DISEASE	564	0.3203	30		30		30
EHS	1,216	0.6907	64		64	1	65



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Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUB HLTH NURSING	585	0.3323	31		31		31
HEALTH LAB	374	0.2124	20		20		20
TOBACCO GRANT	176	0.1000	9		9		9
WIC	1,618	0.9190	85		85	1	86
TB PROGRAM	147	0.0835	8		8		8
FAMILY PLANNING	580	0.3294	30		30		30
HEALTH INFO MGT	579	0.3289	30		30		30
EMERGENCY PREP	300	0.1704	16		16		16
AIDS PROGRAM	216	0.1227	11		11		11
CHILD HEALTH	589	0.3345	31		31		31
CALIFORNIA CHILDREN	490	0.2783	26		26		26
HEALTH GRANTS	283	0.1607	15		15		15
MARGOLIN GRANT	157	0.0892	8		8		8
MENTAL HEALTH	6,816	3.8713	357		357	5	362
MENTAL HLTH-CNTY	1,065	0.6049	56		56	1	57
SUBSTANCE ABUSE	1,234	0.7009	65		65	1	66
BHA-MH ACT	7,170	4.0724	375		375	5	380
FIRST 5	1,933	1.0979	101		101	1	102
HUMAN SERVICES	29,043	16.4958	1,515		1,515	27	1,542
CHILD ABUSE	225	0.1278	12		12		12
LIBRARY	1,930	1.0962	101		101	1	102
AG EXTENSION	187	0.1062	10		10		10
ROADS	7,640	4.3393	400		400	6	406
PARKS	1,039	0.5901	54		54	1	55
FLEET MANAGEMENT	2,809	1.5954	147		147	2	149
BLDG MAINTENANCE	2,995	1.7011	157		157	2	159
SURVEYOR	135	0.0767	7		7		7
TRANSIT AGENCY	4,120	2.3400	216		216	3	219
CAL VANS ADMIN	1,791	1.0172	94		94	1	95
VANPOOL	3,614	2.0527	189		189	3	192
AITS	2,646	1.5029	139		139	2	141



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Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
KCWMA	2,176	1.2359	114		114	2	116
SubTotal	176,065	100.0000	9,217		9,217	124	9,341
TOTAL	176,065	100.0000	9,217		9,217	124	9,341

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

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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
ADMINISTRATION	1,014	0.6270	3,388		3,388		3,388
INSURANCE	969	0.5992	3,237		3,237		3,237
PERSONNEL	1,104	0.6827	3,688		3,688		3,688
FINANCE	2,400	1.4841	8,018		8,018		8,018
COMMUNICATIONS	1,294	0.8002	4,323		4,323	60	4,383
COUNTY COUNSEL	1,030	0.6369	3,441		3,441	48	3,489
BOARD OF SUP.	695	0.4298	2,322		2,322	32	2,354
ASSESSOR	2,459	1.5205	8,215		8,215	115	8,330
ELECTIONS	724	0.4477	2,419		2,419	34	2,453
INFO. TECHNOLOGY	5,055	3.1258	16,888		16,888	236	17,124
PURCHASING	165	0.1020	551		551	8	559
MICROFILM/STORAGE	415	0.2566	1,386		1,386	19	1,405
CENTRAL SERVICES	641	0.3964	2,141		2,141	30	2,171
TELECOMMUNICATION	367	0.2269	1,226		1,226	17	1,243
UNEMP. INS.	1	0.0006	3		3		3
WORKERS COMP	430	0.2659	1,437		1,437	20	1,457
LIAB. INSURANCE	884	0.5466	2,953		2,953	41	2,994
LAW LIBRARY	94	0.0581	314		314	4	318
GEN. FUND COURT	3,603	2.2280	12,037		12,037	168	12,205
DA AB109	68	0.0420	227		227	3	230
COURT REPORTER	23	0.0142	77		77	1	78
DA PROSECUTION	4,393	2.7165	14,676		14,676	205	14,881
CHILD SUPPORT	3,903	2.4135	13,039		13,039	182	13,221
DA CHILD ABDUCT.	177	0.1095	591		591	8	599
CHILD ADVOCACY	495	0.3061	1,654		1,654	23	1,677
DA FED VAWA	232	0.1435	775		775	11	786
DA PRISONS	822	0.5083	2,746		2,746	38	2,784
DA ST RAPE GRANT	1	0.0006	3		3		3
DA MISC GRANTS	369	0.2282	1,233		1,233	17	1,250
GRAND JURY	118	0.0730	394		394	6	400
SHERIFF ADMIN	1,895	1.1718	6,331		6,331	88	6,419



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Activity - GENERAL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF-GTF	24	0.0148	80		80	1	81
SHERIFF-NTF	332	0.2053	1,109		1,109	15	1,124
SHERIFF-AB109	4,548	2.8123	15,194		15,194	212	15,406
SHERIFF-OPS.	8,448	5.2239	28,223		28,223	394	28,617
RURAL CRIME	316	0.1954	1,056		1,056	15	1,071
SHERIFF OPS-AB443	500	0.3092	1,670		1,670	23	1,693
COURT SECURITY	976	0.6035	3,261		3,261	46	3,307
SHERIFF - JAIL	10,449	6.4612	34,908		34,908	488	35,396
JUVENILE CENTER	3,661	2.2638	12,231		12,231	171	12,402
PROBATION-AB109	1,935	1.1965	6,464		6,464	90	6,554
PROBATION-SB678	261	0.1614	872		872	12	884
PROB-YOYG	450	0.2783	1,503		1,503	21	1,524
PROBATION	4,730	2.9248	15,802		15,802	221	16,023
VICTIM WITNESS	174	0.1076	581		581	8	589
VICTIM ASSIST PROG	36	0.0223	120		120	2	122
PROB. MISC GRANTS	374	0.2313	1,249		1,249	17	1,266
FIRE	9,233	5.7093	30,846		30,846	431	31,277
OFFICE OF EMERG MGT	116	0.0717	388		388	5	393
HOMELAND SECURITY	152	0.0940	508		508	7	515
AG COMMISSIONER	2,321	1.4352	7,754		7,754	108	7,862
BLDG INSPECTION	452	0.2795	1,510		1,510	21	1,531
PLANNING	1,037	0.6412	3,464		3,464	48	3,512
LAFCO	51	0.0315	170		170	2	172
RECORDER	785	0.4854	2,623		2,623	37	2,660
PUBLIC GUARDIAN	525	0.3246	1,754		1,754	25	1,779
ANIMAL CONTROL	193	0.1193	645		645	9	654
ANIMAL SHELTER	620	0.3834	2,071		2,071	29	2,100
HEALTH DEPT	306	0.1892	1,022		1,022	14	1,036
HEALTH-ADMIN	778	0.4811	2,599		2,599	36	2,635
COMM. DISEASE	564	0.3488	1,884		1,884	26	1,910
EHS	1,216	0.7519	4,062		4,062	57	4,119



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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
PUB HLTH NURSING	585	0.3617	1,954		1,954	27	1,981
HEALTH LAB	374	0.2313	1,249		1,249	17	1,266
TOBACCO GRANT	176	0.1088	588		588	8	596
WIC	1,618	1.0005	5,405		5,405	76	5,481
TB PROGRAM	147	0.0909	491		491	7	498
FAMILY PLANNING	580	0.3586	1,938		1,938	27	1,965
HEALTH INFO MGT	579	0.3580	1,934		1,934	27	1,961
EMERGENCY PREP	300	0.1855	1,002		1,002	14	1,016
AIDS PROGRAM	216	0.1336	722		722	10	732
CHILD HEALTH	589	0.3642	1,968		1,968	27	1,995
CALIFORNIA CHILDREN	490	0.3030	1,637		1,637	23	1,660
HEALTH GRANTS	283	0.1750	945		945	13	958
MARGOLIN GRANT	157	0.0971	525		525	7	532
MENTAL HEALTH	6,816	4.2147	22,771		22,771	318	23,089
MENTAL HLTH-CNTY	1,065	0.6586	3,558		3,558	50	3,608
SUBSTANCE ABUSE	1,234	0.7631	4,123		4,123	58	4,181
BHA-MH ACT	7,170	4.4336	23,954		23,954	335	24,289
FIRST 5	1,933	1.1953	6,458		6,458	90	6,548
HUMAN SERVICES	29,043	17.9592	97,030		97,030	1,360	98,390
CHILD ABUSE	225	0.1391	752		752	11	763
LIBRARY	1,930	1.1934	6,448		6,448	90	6,538
AG EXTENSION	187	0.1156	625		625	9	634
ROADS	7,640	4.7243	25,524		25,524	357	25,881
PARKS	1,039	0.6425	3,471		3,471	48	3,519
FLEET MANAGEMENT	2,809	1.7370	9,384		9,384	131	9,515
BLDG MAINTENANCE	2,995	1.8520	10,006		10,006	140	10,146
SURVEYOR	135	0.0835	451		451	6	457
SubTotal	161,718	100.0000	540,269		540,269	7,291	547,560
TOTAL	161,718	100.0000	540,269		540,269	7,291	547,560

County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET



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County of Kings
Cost Plan Year 2015-2016
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Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - TREAS WARRANTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PERSONNEL	2,124	2.3038	680		680		680
FINANCE	29,329	31.8112	9,384		9,384		9,384
PROBATION	1,264	1.3710	404		404	8	412
HUMAN SERVICES	13,661	14.8172	4,371	-1,929	2,442	90	2,532
OTHER	45,819	49.6968	14,661		14,661	300	14,961
SubTotal	92,197	100.0000	29,500	-1,929	27,571	398	27,969
Direct Billed				1,929	1,929		1,929
TOTAL	92,197	100.0000	29,500		29,500	398	29,898

Allocation Basis: NUMBER OF WARRANTS ISSUED

Allocation Source: WARRANT REGISTERS

27,969
 < 6807
 < 93847

 17,905 -
 Tammy

County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	1,014	0.6270	824		824		824
INSURANCE	969	0.5992	787		787		787
PERSONNEL	1,104	0.6827	897		897		897
FINANCE	2,400	1.4841	1,949		1,949		1,949
COMMUNICATIONS	1,294	0.8002	1,051		1,051	15	1,066
COUNTY COUNSEL	1,030	0.6369	837		837	12	849
BOARD OF SUP.	695	0.4298	565		565	8	573
ASSESSOR	2,459	1.5205	1,997		1,997	28	2,025
ELECTIONS	724	0.4477	588		588	8	596
INFO. TECHNOLOGY	5,055	3.1258	4,106		4,106	57	4,163
PURCHASING	165	0.1020	134		134	2	136
MICROFILM/STORAGE	415	0.2566	337		337	5	342
CENTRAL SERVICES	641	0.3964	521		521	7	528
TELECOMMUNICATION	367	0.2269	298		298	4	302
UNEMP. INS.	1	0.0006	1		1		1
WORKERS COMP	430	0.2659	349		349	5	354
LIAB. INSURANCE	884	0.5466	718		718	10	728
LAW LIBRARY	94	0.0581	76		76	1	77
GEN. FUND COURT	3,603	2.2280	2,927		2,927	41	2,968
DA AB109	68	0.0420	55		55	1	56
COURT REPORTER	23	0.0142	19		19		19
DA PROSECUTION	4,393	2.7165	3,568		3,568	50	3,618
CHILD SUPPORT	3,903	2.4135	3,170		3,170	44	3,214
DA CHILD ABDUCT.	177	0.1095	144		144	2	146
CHILD ADVOCACY	495	0.3061	402		402	6	408
DA FED VAWA	232	0.1435	188		188	3	191
DA PRISONS	822	0.5083	668		668	9	677
DA ST RAPE GRANT	1	0.0006	1		1		1
DA MISC GRANTS	369	0.2282	300	-3,400	-3,100	4	-3,096
GRAND JURY	118	0.0730	96		96	1	97
SHERIFF ADMIN	1,895	1.1718	1,539	-7,950	-6,411	22	-6,389

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Report Output Prepared By County of Kings

County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF-GTF	24	0.0148	19		19		19
SHERIFF-NTF	332	0.2053	270		270	4	274
SHERIFF-AB109	4,548	2.8123	3,694		3,694	52	3,746
SHERIFF-OPS.	8,448	5.2239	6,862		6,862	96	6,958
RURAL CRIME	316	0.1954	257		257	4	261
SHERIFF OPS-AB443	500	0.3092	406		406	6	412
COURT SECURITY	976	0.6035	793		793	11	804
SHERIFF - JAIL	10,449	6.4612	8,488		8,488	119	8,607
JUVENILE CENTER	3,661	2.2638	2,974		2,974	42	3,016
PROBATION-AB109	1,935	1.1965	1,572		1,572	22	1,594
PROBATION-SB678	261	0.1614	212		212	3	215
PROB-YOYG	450	0.2783	366		366	5	371
PROBATION	4,730	2.9248	3,842		3,842	54	3,896
VICTIM WITNESS	174	0.1076	141		141	2	143
VICTIM ASSIST PROG	36	0.0223	29		29		29
PROB. MISC GRANTS	374	0.2313	304		304	4	308
FIRE	9,233	5.7093	7,500		7,500	105	7,605
OFFICE OF EMERG MGT	116	0.0717	94		94	1	95
HOMELAND SECURITY	152	0.0940	123		123	2	125
AG COMMISSIONER	2,321	1.4352	1,885		1,885	26	1,911
BLDG INSPECTION	452	0.2795	367		367	5	372
PLANNING	1,037	0.6412	842		842	12	854
LAFCO	51	0.0315	41		41	1	42
RECORDER	785	0.4854	638		638	9	647
PUBLIC GUARDIAN	525	0.3246	426		426	6	432
ANIMAL CONTROL	193	0.1193	157		157	2	159
ANIMAL SHELTER	620	0.3834	504		504	7	511
HEALTH DEPT	306	0.1892	249		249	3	252
HEALTH-ADMIN	778	0.4811	632		632	9	641
COMM. DISEASE	564	0.3488	458		458	6	464
EHS	1,216	0.7519	988		988	14	1,002

County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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
PUB HLTH NURSING	585	0.3617	475		475	7	482
HEALTH LAB	374	0.2313	304		304	4	308
TOBACCO GRANT	176	0.1088	143		143	2	145
WIC	1,618	1.0005	1,314		1,314	18	1,332
TB PROGRAM	147	0.0909	119		119	2	121
FAMILY PLANNING	580	0.3586	471		471	7	478
HEALTH INFO MGT	579	0.3580	470		470	7	477
EMERGENCY PREP	300	0.1855	244		244	3	247
AIDS PROGRAM	216	0.1336	175		175	2	177
CHILD HEALTH	589	0.3642	478		478	7	485
CALIFORNIA CHILDREN	490	0.3030	398		398	6	404
HEALTH GRANTS	283	0.1750	230		230	3	233
MARGOLIN GRANT	157	0.0971	128		128	2	130
MENTAL HEALTH	6,816	4.2147	5,537		5,537	77	5,614
MENTAL HLTH-CNTY	1,065	0.6586	865		865	12	877
SUBSTANCE ABUSE	1,234	0.7631	1,002		1,002	14	1,016
BHA-MH ACT	7,170	4.4336	5,824		5,824	81	5,905
FIRST 5	1,933	1.1953	1,570	-8,500	-6,930	22	-6,908
HUMAN SERVICES	29,043	17.9592	23,592		23,592	326	23,918
CHILD ABUSE	225	0.1391	183		183	3	186
LIBRARY	1,930	1.1934	1,568		1,568	22	1,590
AG EXTENSION	187	0.1156	152		152	2	154
ROADS	7,640	4.7243	6,206		6,206	87	6,293
PARKS	1,039	0.6425	844		844	12	856
FLEET MANAGEMENT	2,809	1.7370	2,282		2,282	32	2,314
BLDG MAINTENANCE	2,995	1.8520	2,433		2,433	34	2,467
SURVEYOR	135	0.0835	110		110	2	112
OTHER	0			-24,300	-24,300		-24,300
SubTotal	161,718	100.0000	131,362	-44,150	87,212	1,773	88,985
Direct Billed				44,150	44,150		44,150
TOTAL	161,718	100.0000	131,362		131,362	1,773	133,135

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Schedule 6.4.6

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County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET



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County of kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
ADMINISTRATION	7,364	706	2,393	53	3,388	0	824
INSURANCE	4,100	25	0	51	3,237	0	787
PERSONNEL	9,389	1,502	2,564	58	3,688	680	897
FINANCE	26,616	1,156	5,983	126	8,018	9,384	1,949
COMMUNICATIONS	11,468	751	5,199	69	4,383	0	1,066
COUNTY COUNSEL	8,534	1,022	3,119	55	3,489	0	849
BOARD OF SUP.	5,826	436	2,426	37	2,354	0	573
ASSESSOR	19,438	721	8,231	131	8,330	0	2,025
ELECTIONS	6,484	1,317	2,079	39	2,453	0	596
EMP. BENEFITS	121	121	0	0	0	0	0
INFO. TECHNOLOGY	34,424	2,470	10,398	269	17,124	0	4,163
ITD PC REPLACEMENT	30	30	0	0	0	0	0
PURCHASING	1,583	186	693	9	559	0	136
MICROFILM/STORAGE	4,143	641	1,733	22	1,405	0	342
CENTRAL SERVICES	4,725	952	1,040	34	2,171	0	528
TELECOMMUNICATION	1,995	431	0	19	1,243	0	302
IT ADMIN.	1,140	100	1,040	0	0	0	0
UNEMP. INS.	45	41	0	0	3	0	1
WORKERS COMP	2,044	210	0	23	1,457	0	354
LIAB. INSURANCE	4,074	305	0	47	2,994	0	728
LAW LIBRARY	1,163	486	277	5	318	0	77
GEN. FUND COURT	19,046	3,681	0	192	12,205	0	2,968
DA AB109	637	0	347	4	230	0	56
COURT REPORTER	98	0	0	1	78	0	19
DA PROSECUTION	35,715	2,860	14,123	233	14,881	0	3,618
CHILD SUPPORT	39,840	3,095	20,103	207	13,221	0	3,214
DA CHILD ABDUCT.	1,563	116	693	9	599	0	146
CHILD ADVOCACY	4,095	736	1,248	26	1,677	0	408
DA FED VAWA	1,888	206	693	12	786	0	191
DA PRISONS	6,573	295	2,773	44	2,784	0	677
DA ST RAPE GRANT	14	10	0	0	3	0	1
DA MISC GRANTS	(467)	320	1,040	19	1,250	0	(3,096)
GRAND JURY	2,001	1,498	0	6	400	0	97
SHERIFF ADMIN	8,947	2,925	5,892	100	6,419	0	(6,389)

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County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
SHERIFF-GTF	442	341	0	1	81	0	19
SHERIFF-NTF	2,743	981	347	17	1,124	0	274
SHERIFF-AB109	38,034	1,658	16,983	241	15,406	0	3,746
SHERIFF-OPS.	60,091	2,579	21,489	448	28,617	0	6,958
RURAL CRIME	2,609	220	1,040	17	1,071	0	261
SHERIFF OPS-AB443	3,959	95	1,733	26	1,693	0	412
COURT SECURITY	8,315	80	4,072	52	3,307	0	804
SHERIFF - JAIL	78,581	3,090	30,933	555	35,396	0	8,607
JAIL KITCHEN	4,703	1,237	3,466	0	0	0	0
JUVENILE CENTER	27,802	751	11,438	195	12,402	0	3,016
PROBATION-AB109	17,737	736	8,751	102	6,554	0	1,594
PROBATION-SB678	2,840	341	1,386	14	884	0	215
PROB-YOBG	3,957	305	1,733	24	1,524	0	371
PROB-PROP 36	2,584	2,584	0	0	0	0	0
PROBATION	38,189	0	17,607	251	16,023	412	3,896
VICTIM WITNESS	1,918	501	676	9	589	0	143
VICTIM ASSIST PROG	500	0	347	2	122	0	29
PROB. MISC GRANTS	3,738	411	1,733	20	1,266	0	308
FIRE	68,507	4,874	24,261	490	31,277	0	7,605
OFFICE OF EMERG MGT	957	116	347	6	393	0	95
HOMELAND SECURITY	683	35	0	8	515	0	125
AG COMMISSIONER	19,962	1,227	8,838	124	7,862	0	1,911
BLDG INSPECTION	3,834	521	1,386	24	1,531	0	372
PLANNING	8,322	782	3,119	55	3,512	0	854
LAFCO	472	255	0	3	172	0	42
KCAG	1,864	1,864	0	0	0	0	0
RECORDER	6,408	286	2,773	42	2,660	0	647
PUBLIC GUARDIAN	6,702	651	3,813	27	1,779	0	432
ANIMAL CONTROL	1,616	100	693	10	654	0	159
ANIMAL SHELTER	6,785	2,063	2,079	32	2,100	0	511
HEALTH DEPT	2,097	446	347	16	1,036	0	252
HEALTH-ADMIN	10,044	1,874	4,852	42	2,635	0	641
COMM. DISEASE	5,557	380	2,773	30	1,910	0	464
EHS	9,520	521	3,813	65	4,119	0	1,002

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County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
PUB HLTH NURSING	4,482	255	1,733	31	1,981	0	482
HEALTH LAB	3,891	1,257	1,040	20	1,266	0	308
MEDICAL RECORDS	135	135	0	0	0	0	0
TOBACCO GRANT	1,673	230	693	9	596	0	145
WIC	16,807	896	9,012	86	5,481	0	1,332
TB PROGRAM	1,505	531	347	8	498	0	121
FAMILY PLANNING	2,904	431	0	30	1,965	0	478
HEALTH INFO MGT	8,712	5	6,239	30	1,961	0	477
EMERGENCY PREP	2,583	611	693	16	1,016	0	247
AIDS PROGRAM	2,676	716	1,040	11	732	0	177
CHILD HEALTH	4,776	116	2,149	31	1,995	0	485
CALIFORNIA CHILDREN	6,120	356	3,674	26	1,660	0	404
HEALTH GRANTS	2,412	305	901	15	958	0	233
MARGOLIN GRANT	1,426	201	555	8	532	0	130
MEDICAL ASSISTANCE	441	441	0	0	0	0	0
MENTAL HEALTH	30,157	1,092	0	362	23,089	0	5,614
MENTAL HLTH-CNTY	4,772	230	0	57	3,608	0	877
SUBSTANCE ABUSE	6,562	606	693	66	4,181	0	1,016
BHA-MH ACT	40,903	3,051	7,278	380	24,289	0	5,905
FIRST 5	3,026	1,898	1,386	102	6,548	0	(6,908)
BHA	3,955	1,182	2,773	0	0	0	0
HUMAN SERVICES	246,037	7,356	112,299	1,542	98,390	2,532	23,918
IHSS	1,288	1,288	0	0	0	0	0
CHILD ABUSE	1,402	441	0	12	763	0	186
JOB TRAINING	14,237	4,533	9,704	0	0	0	0
LIBRARY	17,380	3,126	6,024	102	6,538	0	1,590
AG EXTENSION	1,772	281	693	10	634	0	154
ROADS	43,274	3,416	7,278	406	25,881	0	6,293
PARKS	9,514	1,618	3,466	55	3,519	0	856
FLEET MANAGEMENT	18,426	4,022	2,426	149	9,515	0	2,314
BLDG MAINTENANCE	26,276	3,106	10,398	159	10,146	0	2,467
SURVEYOR	2,037	75	1,386	7	457	0	112
TRANSIT AGENCY	2,573	2,354	0	219	0	0	0
KCAPTA VAN POOL	5	5	0	0	0	0	0

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County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
AITS II	5	5	0	0	0	0	0
GREENFIELD AITS	5	5	0	0	0	0	0
CAL VANS ADMIN	3,296	3,201	0	95	0	0	0
VANPOOL	2,165	1,973	0	192	0	0	0
AITS	2,105	1,964	0	141	0	0	0
PW-ADMIN	2,117	731	1,386	0	0	0	0
KCWMA	19,598	4,578	14,904	116	0	0	0
OTHER	(9,339)	0	0	0	0	14,961	(24,300)
Direct Billed	46,079	0	0	0	0	1,929	44,150
Total	1,326,898	119,879	487,085	9,341	547,560	29,898	133,135



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 2015-2016
Fiscal Year 2013-2014
Schedule .2 - Costs To Be Allocated
For Department COMMUNICATIONS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,293,583			1,293,583
BUILDING USE	7,792		7,792	
EQUIPMENT USE	53,601		53,601	
ADMINISTRATION	5,284	174	5,458	
INSURANCE	5,108	74	5,182	
PERSONNEL	11,358	400	11,758	
FINANCE	11,311	157	11,468	
Total Allocated Additions:	94,454	805	95,259	95,259
CHARGES FOR SERVICES-RENT	(1,200)			
Total Departmental Cost Adjustments:	(1,200)			(1,200)
Total To Be Allocated:	1,386,837	805		1,387,642



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .3 - Costs Allocated By Activity
For Department COMMUNICATIONS

	Total	General & Admin	RADIO DISPATCH
Wages & Benefits			
SALARIES & WAGES	863,225	0	863,225
FRINGE BENEFITS	240,166	0	240,166
Other Expense & Cost			
SERVICES & SUPPLIES	190,192	0	190,192
FIXED ASSETS	0	0	0
OTHER REVENUE-PROJECT REIMBURSEMENT	0	0	0
Departmental Totals			
Total Expenditures	1,293,583	0	1,293,583
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
CHARGES FOR SERVICES-RENT	(1,200)	(1,200)	0
Functional Cost	1,292,383	(1,200)	1,293,583
Allocation Step 1			
Inbound- All Others	94,454	94,454	0
Reallocate Admin Costs		(93,254)	93,254
1st Allocation	1,386,837	0	1,386,837
Allocation Step 2			
Inbound- All Others	805	805	0
Reallocate Admin Costs		(805)	805
2nd Allocation	805	0	805
Total For 07 COMMUNICATIONS			
Total Allocated	1,387,642	0	1,387,642



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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.	37,912	59.8113	829,486		829,486	482	829,968
PROBATION	7,257	11.4489	158,778		158,778	92	158,870
FIRE	4,784	7.5474	104,670	-188,147	-83,477	61	-83,416
ANIMAL CONTROL	2,705	4.2675	59,183		59,183	34	59,217
OTHER	10,728	16.9249	234,720	-86,059	148,661	136	148,797
SubTotal	63,386	100.0000	1,386,837	-274,206	1,112,631	805	1,113,436
Direct Billed				274,206	274,206		274,206
TOTAL	63,386	100.0000	1,386,837		1,386,837	805	1,387,642

Allocation Basis: NUMBER OF CALLS

Allocation Source: COMMUNICATIONS RECORDS



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .5 - Allocation Summary
For Department COMMUNICATIONS

Receiving Department	Total	RADIO DISPATCH
SHERIFF-OPS.	829,968	829,968
PROBATION	158,870	158,870
FIRE	(83,416)	(83,416)
ANIMAL CONTROL	59,217	59,217
OTHER	148,797	148,797
Direct Billed	274,206	274,206
Total	1,387,642	1,387,642



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 2014 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 \$484,810 are shown as direct billed to the appropriate departments.

County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .2 - Costs To Be Allocated
For Department COUNTY COUNSEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,030,008			1,030,008
BUILDING USE	4,034		4,034	
EQUIPMENT USE	816		816	
ADMINISTRATION	4,205	138	4,343	
INSURANCE	3,034	43	3,077	
PERSONNEL	6,815	240	7,055	
FINANCE	8,417	117	8,534	
COUNTY COUNSEL		53,968	53,968	
Total Allocated Additions:	<u>27,321</u>	<u>54,506</u>	<u>81,827</u>	<u>81,827</u>
Total To Be Allocated:	<u><u>1,057,329</u></u>	<u><u>54,506</u></u>		<u><u>1,111,835</u></u>



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .3 - Costs Allocated By Activity
For Department COUNTY COUNSEL

	Total	General & Admin	LEGAL SERVICES	UNALLOWED
Wages & Benefits				
SALARIES & WAGES	699,536	50,226	346,735	302,575
FRINGE BENEFITS	226,460	16,260	112,256	97,944
Other Expense & Cost				
SERVICES & SUPPLIES	104,012	7,468	51,559	44,985
FIXED ASSETS	0	0	0	0
Departmental Totals				
Total Expenditures	1,030,008	73,954	510,550	445,504
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	1,030,008	73,954	510,550	445,504
Allocation Step 1				
Inbound- All Others	27,321	27,321	0	0
Reallocate Admin Costs		(101,275)	54,083	47,192
Unallocated Costs	(492,696)	0	0	(492,696)
1st Allocation	564,633	0	564,633	0
Allocation Step 2				
Inbound- All Others	54,506	54,506	0	0
Reallocate Admin Costs		(54,506)	29,107	25,399
Unallocated Costs	(25,399)	0	0	(25,399)
2nd Allocation	29,107	0	29,107	0
Total For 08 COUNTY COUNSEL				
Total Allocated	593,740	0	593,740	0



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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	246	1.8617	10,512		10,512		10,512
INSURANCE	3	0.0227	128		128		128
PERSONNEL	477	3.6098	20,382		20,382		20,382
FINANCE	132	0.9989	5,640		5,640		5,640
COUNTY COUNSEL	1,263	9.5580	53,968		53,968		53,968
BOARD OF SUP.	3,288	24.8828	140,497		140,497	8,629	149,126
ASSESSOR	356	2.6941	15,212		15,212	934	16,146
ELECTIONS	109	0.8249	4,658		4,658	286	4,944
INFO. TECHNOLOGY	167	1.2638	7,136		7,136	438	7,574
PURCHASING	44	0.3330	1,880		1,880	115	1,995
DA PROSECUTION	187	1.4152	7,990		7,990	491	8,481
CHILD SUPPORT	14	0.1059	598		598	37	635
CHILD ADVOCACY	2	0.0151	85		85	5	90
GRAND JURY	72	0.5449	3,077		3,077	189	3,266
SHERIFF ADMIN	1,630	12.3354	69,650		69,650	4,277	73,927
SHERIFF - JAIL	1	0.0076	43		43	3	46
PROBATION	287	2.1719	12,263		12,263	753	13,016
FIRE	166	1.2562	7,093		7,093	436	7,529
AG COMMISSIONER	28	0.2119	1,196		1,196	73	1,269
PLANNING	455	3.4433	19,442		19,442	1,194	20,636
LAFCO	42	0.3178	1,795	-2,747	-952	110	-842
RECORDER	55	0.4162	2,350		2,350	144	2,494
PUBLIC GUARDIAN	255	1.9298	10,896	-15,007	-4,111	669	-3,442
ANIMAL CONTROL	98	0.7416	4,188		4,188	257	4,445
EHS	223	1.6876	9,529		9,529	585	10,114
FIRST 5	39	0.2951	1,666	-3,023	-1,357	102	-1,255
BHA	177	1.3395	7,563	-13,366	-5,803	464	-5,339
IHSS	29	0.2195	1,239	-2,324	-1,085	76	-1,009
JOB TRAINING	7	0.0530	299		299	18	317
LIBRARY	75	0.5676	3,205		3,205	197	3,402
PARKS	3	0.0227	128		128	8	136



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
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
TRANSIT AGENCY	34	0.2573	1,453	-2,648	-1,195	89	-1,106
PW-ADMIN	237	1.7936	10,127		10,127	622	10,749
KCWMA	3	0.0227	128	-479	-351	8	-343
OTHER	3,010	22.7789	128,617	-445,216	-316,599	7,898	-308,701
SubTotal	13,214	100.0000	564,633	-484,810	79,823	29,107	108,930
Direct Billed				484,810	484,810		484,810
TOTAL	13,214	100.0000	564,633		564,633	29,107	593,740

Allocation Basis: DIRECT HOURS OF ATTORNEYS

Allocation Source: COUNTY COUNSEL TIME RECORDS



County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .5 - Allocation Summary
For Department COUNTY COUNSEL

Receiving Department	Total	LEGAL SERVICES
ADMINISTRATION	10,512	10,512
INSURANCE	128	128
PERSONNEL	20,382	20,382
FINANCE	5,640	5,640
COUNTY COUNSEL	53,968	53,968
BOARD OF SUP.	149,126	149,126
ASSESSOR	16,146	16,146
ELECTIONS	4,944	4,944
INFO. TECHNOLOGY	7,574	7,574
PURCHASING	1,995	1,995
DA PROSECUTION	8,481	8,481
CHILD SUPPORT	635	635
CHILD ADVOCACY	90	90
GRAND JURY	3,266	3,266
SHERIFF ADMIN	73,927	73,927
SHERIFF - JAIL	46	46
PROBATION	13,016	13,016
FIRE	7,529	7,529
AG COMMISSIONER	1,269	1,269
PLANNING	20,636	20,636
LAFCO	(842)	(842)
RECORDER	2,494	2,494
PUBLIC GUARDIAN	(3,442)	(3,442)
ANIMAL CONTROL	4,445	4,445
EHS	10,114	10,114
FIRST 5	(1,255)	(1,255)
BHA	(5,339)	(5,339)
IHSS	(1,009)	(1,009)
JOB TRAINING	317	317
LIBRARY	3,402	3,402
PARKS	136	136
TRANSIT AGENCY	(1,106)	(1,106)
PW-ADMIN	10,749	10,749
KCWMA	(343)	(343)

All Monetary Values Are \$ Dollars

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County of Kings
Cost Plan Year 2015-2016
Fiscal Year 2013-2014
Schedule .5 - Allocation Summary
For Department COUNTY COUNSEL

Receiving Department	Total	LEGAL SERVICES
OTHER	(308,701)	(308,701)
Direct Billed	484,810	484,810
Total	<u>593,740</u>	<u>593,740</u>

