



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Kings
Hanford, California**

**Date: May 30, 2017
Filing Ref: KIN18**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** 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 **2015-16** fiscal year and as estimated costs for the **2017-18** 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, 2017**, 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 200, 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 Jim Reisinger

Rebecca Valenzuela

for

Director of Finance

**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Local Govt Program and Services Division**

June 7, 2017

6/13/17

Date

Date

**Negotiated by Darryl Mar
Telephone (916) 327-9496**

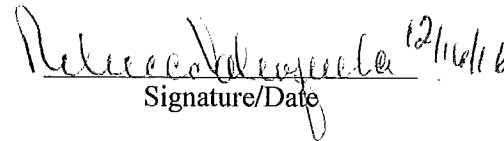
cc: State and Federal Agencies

Attachment

KINGS COUNTY, CALIFORNIA
COUNTYWIDE COST ALLOCATION PLAN
ACTUAL FY 2015/2016

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, 2016, was prepared in accordance with the Code of Federal Regulations, 2 CFR Part 200. 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.

 12/14/16
Signature/Date

Rebecca Valenzuela, CPA, CGMA
Name

Director of Finance
Title

COUNTY OF KINGS FY 2015/2016
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 2016-2017

Analyst Rate	\$109.27 /hr
Mainframe Rate	\$92.00 /hr
Core Network Services	\$30.33 /month/Connection
E-mail Services	\$0.02 /month/MB storage
Service Desk	\$64.24 /month/PC
Data Center	\$2.67 /month/GB storage
Digital Imaging	\$0.17 /scan
Record Storage	\$1.85 /box/month
Shredding	\$5.00 /box
Purchasing	\$57.61 /hr

COUNTY OF KINGS FY 2015/2016
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 2015/2016**

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 2015/2016
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 2017-2018
Fiscal Year 2015-2016
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County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Allocated Costs By Department

Detail

Central Service Departments	BOARD OF SUP.	ASSESSOR	F/A REPAIR	ELECTIONS	EMP. BENEFITS	INFO. TECHNOLOGY	ITD PC REPLACEMENT
BUILDING DEPRECIATION	11,760	10,543	0	6,479	0	36,117	0
EQUIPMENT	560	8,882	0	104,137	0	0	0
ADMINISTRATION	3,370	9,111	0	2,856	0	18,867	881
INSURANCE	3,500	9,794	0	2,928	0	13,517	0
HUMAN RESOURCES	5,178	17,569	0	4,439	0	27,948	0
FINANCE	6,158	17,832	0	6,911	88	31,609	913
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	90,062	6,442	0	7,178	0	6,135	0
Total Allocated	120,588	80,173	0	134,928	88	134,193	1,794
Roll Forward	(55,620)	(10,195)	0	11,085	(33)	17,521	1,764
Cost With Roll Forward	64,968	69,978	0	146,013	55	151,714	3,558
Adjustments	0	0	0	0	0	0	0
Proposed Costs	64,968	69,978	0	146,013	55	151,714	3,558



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Allocated Costs By Department

Detail

Central Service Departments	PURCHASING	MICROFILM/STORAGE	CENTRAL SERVICES	TELECOMMUNICATION	IT ADMIN.	UNEMP. INS.	WORKERS COMP
BUILDING DEPRECIATION	948	11,674	8,625	0	0	0	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	732	1,787	3,113	2,210	0	4	253
INSURANCE	918	2,848	2,030	17	1,492	0	0
HUMAN RESOURCES	1,480	3,699	2,959	0	2,959	0	0
FINANCE	1,589	4,359	5,759	2,789	1,395	63	626
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	2,515	0	0	0	0	0	0
Total Allocated	8,182	24,367	22,486	5,016	5,846	67	879
Roll Forward	375	2,747	3,019	1,462	1,468	18	(2,979)
Cost With Roll Forward	8,557	27,114	25,505	6,478	7,314	85	(2,100)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	8,557	27,114	25,505	6,478	7,314	85	(2,100)



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Allocated Costs By Department

Detail

Central Service Departments	LIAB. INSURANCE	LAW LIBRARY	GEN. FUND COURT	DA AB109	COURT REPORTER	DA PROSECUTION	CHILD SUPPORT
BUILDING DEPRECIATION	0	2,800	249,711	0	0	26,077	0
EQUIPMENT	0	0	0	0	0	31,304	0
ADMINISTRATION	8,061	310	18,371	1,151	109	22,202	17,660
INSURANCE	0	517	9,853	1,399	0	32,965	23,569
HUMAN RESOURCES	0	481	0	2,775	0	31,213	39,949
FINANCE	8,295	936	23,449	2,331	104	32,165	38,553
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	1,779	0	3,742	3,067
Total Allocated	16,356	5,044	301,384	9,435	213	179,668	122,798
Roll Forward	8,554	(245)	255,199	7,424	18	19,430	(485)
Cost With Roll Forward	24,910	4,799	556,583	16,859	231	199,098	122,313
Adjustments	0	0	0	0	0	0	0
Proposed Costs	24,910	4,799	556,583	16,859	231	199,098	122,313



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
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 DEPRECIATION	0	7,367	0	0	0	0	0
EQUIPMENT	0	503	0	0	0	5,802	934
ADMINISTRATION	781	2,297	1,413	3,736	4	1,635	519
INSURANCE	754	1,568	1,123	2,967	17	1,123	17
HUMAN RESOURCES	1,480	2,664	2,219	5,919	0	2,219	0
FINANCE	1,494	4,402	2,489	6,598	19	(2,760)	2,774
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	3,251
Total Allocated	4,509	18,801	7,244	19,220	40	8,019	7,495
Roll Forward	38	1,880	2,216	566	10	(2,600)	555
Cost With Roll Forward	4,547	20,681	9,460	19,786	50	5,419	8,050
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,547	20,681	9,460	19,786	50	5,419	8,050



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Allocated Costs By Department

Detail

Central Service Departments	SHERIFF ADMIN	SHERIFF-GTF	SHERIFF-NTF	SHERIFF-AB109	SHERIFF-OPS.	RURAL CRIME	SHERIFF OPS-AB443
BUILDING DEPRECIATION	95,835	0	0	0	0	0	0
EQUIPMENT	19,610	0	11,217	6,992	95,508	9,830	0
ADMINISTRATION	10,074	305	719	26,879	36,723	1,465	2,075
INSURANCE	9,261	17	386	23,615	617,400	1,123	1,860
HUMAN RESOURCES	14,056	0	739	47,346	45,867	2,219	3,699
FINANCE	19,438	1,016	2,106	48,518	59,800	2,392	3,629
COMMUNICATIONS	0	0	0	0	791,559	0	0
COUNTY COUNSEL	11,349	0	0	75,338	0	0	0
Total Allocated	179,623	1,338	15,167	228,688	1,646,857	17,029	11,263
Roll Forward	30,259	783	340	114,852	412,246	2,946	(192)
Cost With Roll Forward	209,882	2,121	15,507	343,540	2,059,103	19,975	11,071
Adjustments	0	0	0	0	0	0	0
Proposed Costs	209,882	2,121	15,507	343,540	2,059,103	19,975	11,071



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Allocated Costs By Department

Detail

Central Service Departments	COURT SECURITY	SHERIFF - JAIL	JAIL KITCHEN	JUVENILE CENTER	PROBATION-AB109	PROBATION-SB678	PROB-GREAT GRANT
BUILDING DEPRECIATION	0	1,084,266	14,208	66,315	0	0	0
EQUIPMENT	0	10,266	5,800	6,691	23,535	0	0
ADMINISTRATION	4,882	44,945	0	16,417	7,733	5,318	274
INSURANCE	6,194	58,111	4,120	16,955	8,314	1,860	0
HUMAN RESOURCES	13,524	73,424	7,397	28,449	16,645	3,699	0
FINANCE	10,295	79,836	5,081	29,309	15,482	7,486	300
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	19,816	0	0
Total Allocated	34,895	1,350,848	36,606	164,136	91,525	18,363	574
Roll Forward	9,816	218,064	3,702	14,120	16,820	10,109	0
Cost With Roll Forward	44,711	1,568,912	40,308	178,256	108,345	28,472	574
Adjustments	0	0	0	0	0	0	0
Proposed Costs	44,711	1,568,912	40,308	178,256	108,345	28,472	574



**County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Allocated Costs By Department**

Detail

Central Service Departments	PROB-YOBG	PROB-PROP 36	PROBATION	TITLE II GRANTS	VICTIM WITNESS	FEMALE JUV CENTER	VICTIM ASSIST PROG
BUILDING DEPRECIATION	0	0	39,349	0	0	0	0
EQUIPMENT	0	0	12,914	0	4,164	0	0
ADMINISTRATION	1,723	0	22,363	0	0	0	1,038
INSURANCE	1,860	17	22,216	0	218	0	846
HUMAN RESOURCES	3,699	0	37,359	0	0	0	1,665
FINANCE	3,648	0	42,275	0	0	0	2,472
COMMUNICATIONS	0	0	218,176	0	0	0	0
COUNTY COUNSEL	0	0	13,068	0	0	0	0
Total Allocated	10,930	17	407,720	0	4,382	0	6,021
Roll Forward	(1,490)	(2,579)	76,359	0	(7,210)	0	4,282
Cost With Roll Forward	9,440	(2,562)	484,079	0	(2,828)	0	10,303
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,440	(2,562)	484,079	0	(2,828)	0	10,303



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Allocated Costs By Department

Detail

Central Service Departments	PROB. MISC GRANTS	FIRE	OFFICE OF EMERG MGT	HOMELAND SECURITY	AG COMMISSIONER	BLDG INSPECTION	PLANNING
BUILDING DEPRECIATION	270	87,367	0	0	50,921	1,737	5,230
EQUIPMENT	6,811	463,960	9,037	0	6,636	0	2,011
ADMINISTRATION	1,621	46,879	1,269	828	10,663	2,001	3,758
INSURANCE	1,972	36,944	386	17	23,835	1,649	3,810
HUMAN RESOURCES	3,699	55,775	1,806	0	18,495	2,959	7,725
FINANCE	3,780	76,734	2,339	834	19,966	4,085	8,329
COMMUNICATIONS	0	(68,510)	0	0	0	0	0
COUNTY COUNSEL	0	4,417	859	0	2,209	0	6,358
Total Allocated	18,153	703,566	15,696	1,679	132,725	12,431	37,221
Roll Forward	(4,131)	79,664	13,162	342	23,426	(393)	(12,124)
Cost With Roll Forward	14,022	783,230	28,858	2,021	156,151	12,038	25,097
Adjustments	0	0	0	0	0	0	0
Proposed Costs	14,022	783,230	28,858	2,021	156,151	12,038	25,097



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Allocated Costs By Department

Detail

Central Service Departments	LAFCO	REGIONAL PLANNING	KCAG	RECORDER	PUBLIC GUARDIAN	ANIMAL CONTROL	ANIMAL SHELTER
BUILDING DEPRECIATION	272	0	0	1,593	7,250	0	6,218
EQUIPMENT	0	0	0	2,781	416	4,379	4,740
ADMINISTRATION	166	0	0	2,418	2,585	1,425	2,860
INSURANCE	41	0	0	3,121	4,656	1,123	3,094
HUMAN RESOURCES	0	0	0	5,919	9,205	2,219	4,439
FINANCE	520	0	2,663	5,267	7,158	2,568	7,034
COMMUNICATIONS	0	0	0	0	0	88,751	0
COUNTY COUNSEL	541	0	0	1,779	6,260	2,086	0
Total Allocated	1,540	0	2,663	22,878	37,530	102,551	28,385
Roll Forward	1,416	0	799	(2,753)	11,980	33,271	3,940
Cost With Roll Forward	2,956	0	3,462	20,125	49,510	135,822	32,325
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,956	0	3,462	20,125	49,510	135,822	32,325



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Allocated Costs By Department

Detail

Central Service Departments	HEALTH DEPT	HEALTH-ADMIN	COMM. DISEASE	EHS	PUB HLTH NURSING	HEALTH LAB	MEDICAL RECORDS
BUILDING DEPRECIATION	0	111,476	0	21,351	0	0	0
EQUIPMENT	8,219	27,782	1,585	851	0	11,789	839
ADMINISTRATION	1,400	1,753	3,056	6,186	2,494	2,045	0
INSURANCE	86,198	20,119	2,598	4,631	1,860	1,123	17
HUMAN RESOURCES	739	10,357	6,706	8,138	3,699	2,219	0
FINANCE	2,328	8,906	5,775	10,616	4,399	4,590	147
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	8,343	0	920	0	0	0
Total Allocated	98,884	188,736	19,720	52,693	12,452	21,766	1,003
Roll Forward	49,642	3,481	3,170	1,554	115	1,728	84
Cost With Roll Forward	148,526	192,217	22,890	54,247	12,567	23,494	1,087
Adjustments	0	0	0	0	0	0	0
Proposed Costs	148,526	192,217	22,890	54,247	12,567	23,494	1,087



County of Kings
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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 DEPRECIATION	0	0	0	0	0	0	0
EQUIPMENT	0	41,835	735	0	0	16,610	0
ADMINISTRATION	1,011	8,073	789	0	2,218	1,670	1,054
INSURANCE	754	9,604	386	0	4,811	754	1,123
HUMAN RESOURCES	1,480	19,234	739	0	9,618	2,547	2,219
FINANCE	1,896	17,584	1,761	0	6,366	2,940	3,292
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	5,141	96,330	4,410	0	23,013	24,521	7,688
Roll Forward	564	25,637	522	(26,198)	(7,509)	4,747	276
Cost With Roll Forward	5,705	121,967	4,932	(26,198)	15,504	29,268	7,964
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,705	121,967	4,932	(26,198)	15,504	29,268	7,964



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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 DEPRECIATION	0	0	0	0	0	0	0
EQUIPMENT	0	413	0	0	0	0	0
ADMINISTRATION	2,559	4,171	1,107	1,138	0	32,856	4,927
INSURANCE	2,156	4,220	754	607	0	0	17
HUMAN RESOURCES	4,291	8,434	1,480	2,251	0	0	0
FINANCE	4,604	8,284	2,111	1,895	125	32,617	5,088
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	13,610	25,522	5,452	5,891	125	65,473	10,032
Roll Forward	(329)	5,561	(961)	2,070	(316)	6,568	756
Cost With Roll Forward	13,281	31,083	4,491	7,961	(191)	72,041	10,788
Adjustments	0	0	0	0	0	0	0
Proposed Costs	13,281	31,083	4,491	7,961	(191)	72,041	10,788



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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 DEPRECIATION	0	0	0	0	999	273,205	0
EQUIPMENT	0	8,445	2,753	0	569	0	0
ADMINISTRATION	7,114	33,122	7,638	53	0	153,722	0
INSURANCE	1,492	8,499	1,123	386	4,073	184,808	17
HUMAN RESOURCES	2,959	18,082	3,286	739	8,138	299,738	0
FINANCE	9,244	44,001	3,135	382	5,436	288,769	1,972
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	(639)	0	(9,346)	0	0
Total Allocated	20,809	112,149	17,296	1,560	9,869	1,200,242	1,989
Roll Forward	6,534	7,642	(46)	0	1,762	43,267	1,698
Cost With Roll Forward	27,343	119,791	17,250	1,560	11,631	1,243,509	3,687
Adjustments	0	0	0	0	0	0	0
Proposed Costs	27,343	119,791	17,250	1,560	11,631	1,243,509	3,687



**County of Kings
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Allocated Costs By Department**

Detail

Central Service Departments	CATEGORICAL AID	CHILD ABUSE	JOB TRAINING	LIBRARY	AG EXTENSION	ROADS	PARKS
BUILDING DEPRECIATION	0	0	0	58,926	28,932	7,251	37,236
EQUIPMENT	0	0	0	29,118	0	0	0
ADMINISTRATION	0	991	0	8,383	798	31,431	4,952
INSURANCE	0	0	8,130	12,885	2,150	73,059	5,619
HUMAN RESOURCES	0	0	18,411	12,954	1,480	15,535	7,397
FINANCE	0	1,682	15,880	17,465	1,851	41,864	10,678
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	1,472	1,166	2,454	0	2,270
Total Allocated	0	2,673	43,893	140,897	37,665	169,140	68,152
Roll Forward	0	323	(781)	38,518	7,251	(44,253)	6,432
Cost With Roll Forward	0	2,996	43,112	179,415	44,916	124,887	74,584
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	2,996	43,112	179,415	44,916	124,887	74,584



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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 DEPRECIATION	0	25,911	30,308	0	0	0	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	0	12,795	12,568	581	0	0	0
INSURANCE	0	5,474	12,536	1,860	0	0	0
HUMAN RESOURCES	0	5,919	23,260	3,699	0	0	0
FINANCE	0	20,534	26,067	2,549	0	4,178	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	0	70,633	104,739	8,689	0	4,178	0
Roll Forward	0	11,527	23,657	593	0	2,711	(5)
Cost With Roll Forward	0	82,160	128,396	9,282	0	6,889	(5)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	82,160	128,396	9,282	0	6,889	(5)



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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 DEPRECIATION	0	0	0	0	3,815	0	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	0	0	0	0	0	0	0
INSURANCE	0	0	0	0	854	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0
FINANCE	0	0	0	0	5,178	4,018	4,107
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	0	0	0	0	9,847	4,018	4,107
Roll Forward	(5)	(5)	0	0	352	1,853	2,002
Cost With Roll Forward	(5)	(5)	0	0	10,199	5,871	6,109
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(5)	(5)	0	0	10,199	5,871	6,109



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Allocated Costs By Department

Detail

Central Service Departments	PW-ADMIN	KCWMA	OTHER	SubTotal	Direct Billed	Unallocated	Total
BUILDING DEPRECIATION	7,589	0	576,920	3,016,851	0	0	3,016,851
EQUIPMENT	0	0	0	1,010,963	0	0	1,010,963
ADMINISTRATION	305	0	0	733,799	234,982	36,435	1,005,216
INSURANCE	2,181	0	0	1,434,815	0	0	1,434,815
HUMAN RESOURCES	2,959	0	0	1,075,885	0	0	1,075,885
FINANCE	2,941	21,128	(19,008)	1,314,675	51,770	1,223,036	2,589,481
COMMUNICATIONS	0	0	153,792	1,183,768	301,989	0	1,485,757
COUNTY COUNSEL	38,283	1,963	(129,370)	185,767	696,388	626,102	1,508,257
Total Allocated	54,258	23,091	582,334	9,956,523	1,285,129	1,885,573	13,127,225
Roll Forward	29,630	3,836	672,523	2,203,196	0	0	2,203,196
Cost With Roll Forward	83,888	26,927	1,254,857	12,159,719	1,285,129	1,885,573	15,330,421
Adjustments	0	0	0	0	0	0	0
Proposed Costs	83,888	26,927	1,254,857	12,159,719	1,285,129	1,885,573	15,330,421



County of Kings
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Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2018	Fixed Costs Fiscal 2018	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
BOARD OF SUP.	120,588	176,208	(55,620)	64,968	0	64,968
ASSESSOR	80,173	90,368	(10,195)	69,978	0	69,978
F/A REPAIR	0	0	0	0	0	0
ELECTIONS	134,928	123,843	11,085	146,013	0	146,013
EMP. BENEFITS	88	121	(33)	55	0	55
INFO. TECHNOLOGY	134,193	116,672	17,521	151,714	0	151,714
ITD PC REPLACEMENT	1,794	30	1,764	3,558	0	3,558
PURCHASING	8,182	7,807	375	8,557	0	8,557
MICROFILM/STORAGE	24,367	21,620	2,747	27,114	0	27,114
CENTRAL SERVICES	22,486	19,467	3,019	25,505	0	25,505
TELECOMMUNICATION	5,016	3,554	1,462	6,478	0	6,478
IT ADMIN.	5,846	4,378	1,468	7,314	0	7,314
UNEMP. INS.	67	49	18	85	0	85
WORKERS COMP	879	3,858	(2,979)	(2,100)	0	(2,100)
LIAB. INSURANCE	16,356	7,802	8,554	24,910	0	24,910
LAW LIBRARY	5,044	5,289	(245)	4,799	0	4,799
GEN. FUND COURT	301,384	46,185	255,199	556,583	0	556,583
DA AB109	9,435	2,011	7,424	16,859	0	16,859
COURT REPORTER	213	195	18	231	0	231
DA PROSECUTION	179,668	160,238	19,430	199,098	0	199,098
CHILD SUPPORT	122,798	123,283	(485)	122,313	0	122,313
DA CHILD ABDUCT.	4,509	4,471	38	4,547	0	4,547
CHILD ADVOCACY	18,801	16,921	1,880	20,681	0	20,681
DA FED VAWA	7,244	5,028	2,216	9,460	0	9,460
DA PRISONS	19,220	18,654	566	19,786	0	19,786
DA ST RAPE GRANT	40	30	10	50	0	50
DA MISC GRANTS	8,019	10,619	(2,600)	5,419	0	5,419
GRAND JURY	7,495	6,940	555	8,050	0	8,050
SHERIFF ADMIN	179,623	149,364	30,259	209,882	0	209,882
SHERIFF-GTF	1,338	555	783	2,121	0	2,121
SHERIFF-NTF	15,167	14,827	340	15,507	0	15,507
SHERIFF-AB109	228,688	113,836	114,852	343,540	0	343,540
SHERIFF-OPS.	1,646,857	1,234,611	412,246	2,059,103	0	2,059,103
RURAL CRIME	17,029	14,083	2,946	19,975	0	19,975



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Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2018	Fixed Costs Fiscal 2018	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
SHERIFF OPS-AB443	11,263	11,455	(192)	11,071	0	11,071
COURT SECURITY	34,895	25,079	9,816	44,711	0	44,711
SHERIFF - JAIL	1,350,848	1,132,784	218,064	1,568,912	0	1,568,912
JAIL KITCHEN	36,606	32,904	3,702	40,308	0	40,308
JUVENILE CENTER	164,136	150,016	14,120	178,256	0	178,256
PROBATION-AB109	91,525	74,705	16,820	108,345	0	108,345
PROBATION-SB678	18,363	8,254	10,109	28,472	0	28,472
PROB-GREAT GRANT	574	0	0	574	0	574
PROB-YOBG	10,930	12,420	(1,490)	9,440	0	9,440
PROB-PROP 36	17	2,596	(2,579)	(2,562)	0	(2,562)
PROBATION	407,720	331,361	76,359	484,079	0	484,079
TITLE II GRANTS	0	0	0	0	0	0
VICTIM WITNESS	4,382	11,592	(7,210)	(2,828)	0	(2,828)
FEMALE JUV CENTER	0	0	0	0	0	0
VICTIM ASSIST PROG	6,021	1,739	4,282	10,303	0	10,303
PROB. MISC GRANTS	18,153	22,284	(4,131)	14,022	0	14,022
FIRE	703,566	623,902	79,664	783,230	0	783,230
OFFICE OF EMERG MGT	15,696	2,534	13,162	28,858	0	28,858
HOMELAND SECURITY	1,679	1,337	342	2,021	0	2,021
AG COMMISSIONER	132,725	109,299	23,426	156,151	0	156,151
BLDG INSPECTION	12,431	12,824	(393)	12,038	0	12,038
PLANNING	37,221	49,345	(12,124)	25,097	0	25,097
LAFCO	1,540	124	1,416	2,956	0	2,956
REGIONAL PLANNING	0	0	0	0	0	0
KCAG	2,663	1,864	799	3,462	0	3,462
RECORDER	22,878	25,631	(2,753)	20,125	0	20,125
PUBLIC GUARDIAN	37,530	25,550	11,980	49,510	0	49,510
ANIMAL CONTROL	102,551	69,280	33,271	135,822	0	135,822
ANIMAL SHELTER	28,385	24,445	3,940	32,325	0	32,325
HEALTH DEPT	98,884	49,242	49,642	148,526	0	148,526
HEALTH-ADMIN	188,736	185,255	3,481	192,217	0	192,217
COMM. DISEASE	19,720	16,550	3,170	22,890	0	22,890
EHS	52,693	51,139	1,554	54,247	0	54,247
PUB HLTH NURSING	12,452	12,337	115	12,567	0	12,567



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Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2018	Fixed Costs Fiscal 2018	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
HEALTH LAB	21,766	20,038	1,728	23,494	0	23,494
MEDICAL RECORDS	1,003	919	84	1,087	0	1,087
TOBACCO GRANT	5,141	4,577	564	5,705	0	5,705
WIC	96,330	70,693	25,637	121,967	0	121,967
TB PROGRAM	4,410	3,888	522	4,932	0	4,932
FAMILY PLANNING	0	26,198	(26,198)	(26,198)	0	(26,198)
HEALTH INFO MGT	23,013	30,522	(7,509)	15,504	0	15,504
EMERGENCY PREP	24,521	19,774	4,747	29,268	0	29,268
AIDS PROGRAM	7,688	7,412	276	7,964	0	7,964
CHILD HEALTH	13,610	13,939	(329)	13,281	0	13,281
CALIFORNIA CHILDREN	25,522	19,961	5,561	31,083	0	31,083
HEALTH GRANTS	5,452	6,413	(961)	4,491	0	4,491
MARGOLIN GRANT	5,891	3,821	2,070	7,961	0	7,961
MEDICAL ASSISTANCE	125	441	(316)	(191)	0	(191)
MENTAL HEALTH	65,473	58,905	6,568	72,041	0	72,041
MENTAL HLTH-CNTY	10,032	9,276	756	10,788	0	10,788
SUBSTANCE ABUSE	20,809	14,275	6,534	27,343	0	27,343
BHA-MH ACT	112,149	104,507	7,642	119,791	0	119,791
FIRST 5	17,296	17,342	(46)	17,250	0	17,250
AOD GRANTS	1,560	0	0	1,560	0	1,560
BHA	9,869	8,107	1,762	11,631	0	11,631
HUMAN SERVICES	1,200,242	1,156,975	43,267	1,243,509	0	1,243,509
IHSS	1,989	291	1,698	3,687	0	3,687
CATEGORICAL AID	0	0	0	0	0	0
CHILD ABUSE	2,673	2,350	323	2,996	0	2,996
JOB TRAINING	43,893	44,674	(781)	43,112	0	43,112
LIBRARY	140,897	102,379	38,518	179,415	0	179,415
AG EXTENSION	37,665	30,414	7,251	44,916	0	44,916
ROADS	169,140	213,393	(44,253)	124,887	0	124,887
PARKS	68,152	61,720	6,432	74,584	0	74,584
BLDG PROJECTS	0	0	0	0	0	0
FLEET MANAGEMENT	70,633	59,106	11,527	82,160	0	82,160
BLDG MAINTENANCE	104,739	81,082	23,657	128,396	0	128,396
SURVEYOR	8,689	8,096	593	9,282	0	9,282



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Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2018	Fixed Costs Fiscal 2018	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
KCAPTA AITS	0	0	0	0	0	0
TRANSIT AGENCY	4,178	1,467	2,711	6,889	0	6,889
KCAPTA VAN POOL	0	5	(5)	(5)	0	(5)
AIT5 II	0	5	(5)	(5)	0	(5)
GREENFIELD AITS	0	5	(5)	(5)	0	(5)
VENTURA AITS	0	0	0	0	0	0
SACRAMENTO AITS	0	0	0	0	0	0
CAL VANS ADMIN	9,847	9,495	352	10,199	0	10,199
VANPOOL	4,018	2,165	1,853	5,871	0	5,871
AIT5	4,107	2,105	2,002	6,109	0	6,109
PW-ADMIN	54,258	24,628	29,630	83,888	0	83,888
KCWMA	23,091	19,255	3,836	26,927	0	26,927
OTHER	582,334	(90,189)	672,523	1,254,857	0	1,254,857
SubTotal	9,956,523	7,751,193	2,203,196	12,159,719	0	12,159,719
Direct Billed	1,285,129					1,285,129
Unallocated	1,885,573					1,885,573
Total	13,127,225					15,330,421



County of Kings
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Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING DEPRECIATION	3,051,621	0	
EQUIPMENT DEPRECIATION	1,090,395	0	
ADMINISTRATION	1,108,900	0	
INSURANCE	1,337,685	0	
HUMAN RESOURCES	1,229,519	(166,096)	
FINANCE	2,569,510	0	
COMMUNICATIONS	1,422,464	(38,605)	
COUNTY COUNSEL	1,521,832	0	
BOARD OF SUP.			120,588
ASSESSOR			80,173
F/A REPAIR			0
ELECTIONS			134,928
EMP. BENEFITS			88
INFO. TECHNOLOGY			134,193
ITD PC REPLACEMENT			1,794
PURCHASING			8,182
MICROFILM/STORAGE			24,367
CENTRAL SERVICES			22,486
TELECOMMUNICATION			5,016
IT ADMIN.			5,846
UNEMP. INS.			67
WORKERS COMP			879
LIAB. INSURANCE			16,356
LAW LIBRARY			5,044
GEN. FUND COURT			301,384
DA AB109			9,435
COURT REPORTER			213
DA PROSECUTION			179,668
CHILD SUPPORT			122,798
DA CHILD ABDUCT.			4,509
CHILD ADVOCACY			18,801
DA FED VAWA			7,244
DA PRISONS			19,220
DA ST RAPE GRANT			40
DA MISC GRANTS			8,019
GRAND JURY			7,495

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Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
SHERIFF ADMIN			179,623
SHERIFF-GTF			1,338
SHERIFF-NTF			15,167
SHERIFF-AB109			228,688
SHERIFF-OPS.			1,646,857
RURAL CRIME			17,029
SHERIFF OPS-AB443			11,263
COURT SECURITY			34,895
SHERIFF - JAIL			1,350,848
JAIL KITCHEN			36,606
JUVENILE CENTER			164,136
PROBATION-AB109			91,525
PROBATION-SB678			18,363
PROB-GREAT GRANT			574
PROB-YOBG			10,930
PROB-PROP 36			17
PROBATION			407,720
TITLE II GRANTS			0
VICTIM WITNESS			4,382
FEMALE JUV CENTER			0
VICTIM ASSIST PROG			6,021
PROB. MISC GRANTS			18,153
FIRE			703,566
OFFICE OF EMERG MGT			15,696
HOMELAND SECURITY			1,679
AG COMMISSIONER			132,725
BLDG INSPECTION			12,431
PLANNING			37,221
LAFCO			1,540
REGIONAL PLANNING			0
KCAG			2,663
RECORDER			22,878
PUBLIC GUARDIAN			37,530
ANIMAL CONTROL			102,551
ANIMAL SHELTER			28,385
HEALTH DEPT			98,884

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 Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
HEALTH-ADMIN			188,736
COMM. DISEASE			19,720
EHS			52,693
PUB HLTH NURSING			12,452
HEALTH LAB			21,766
MEDICAL RECORDS			1,003
TOBACCO GRANT			5,141
WIC			96,330
TB PROGRAM			4,410
FAMILY PLANNING			0
HEALTH INFO MGT			23,013
EMERGENCY PREP			24,521
AIDS PROGRAM			7,688
CHILD HEALTH			13,610
CALIFORNIA CHILDREN			25,522
HEALTH GRANTS			5,452
MARGOLIN GRANT			5,891
MEDICAL ASSISTANCE			125
MENTAL HEALTH			65,473
MENTAL HLTH-CNTY			10,032
SUBSTANCE ABUSE			20,809
BHA-MH ACT			112,149
FIRST 5			17,296
AOD GRANTS			1,560
BHA			9,869
HUMAN SERVICES			1,200,242
IHSS			1,989
CATEGORICAL AID			0
CHILD ABUSE			2,673
JOB TRAINING			43,893
LIBRARY			140,897
AG EXTENSION			37,665
ROADS			169,140
PARKS			68,152
BLDG PROJECTS			0
FLEET MANAGEMENT			70,633

All Monetary Values Are \$ Dollars

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County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
BLDG MAINTENANCE			104,739	
SURVEYOR			8,689	
KCAPTA AITS			0	
TRANSIT AGENCY			4,178	
KCAPTA VAN POOL			0	
AITS II			0	
GREENFIELD AITS			0	
VENTURA AITS			0	
SACRAMENTO AITS			0	
CAL VANS ADMIN			9,847	
VANPOOL			4,018	
AITS			4,107	
PW-ADMIN			54,258	
KCWMA			23,091	
OTHER			582,334	
Direct Billed Total			1,285,129	
Unallocated Total			1,885,573	
Totals	13,331,926	(204,701)	13,127,225	Deviation 0



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Detail Of Allocated Costs

Department	BUILDING 1.5	EQUIPMENT 2.5	INSURANCE 4.5	ADMINISTRATION 3.5	HUMAN RESOURCES 5.5	FINANCE 6.5	COMMUNICATIONS 7.5
BUILDING DEPRECIATION	(3,051,621)	0	0	0	0	0	0
EQUIPMENT	0	(1,090,395)	0	0	0	0	0
ADMINISTRATION	10,147	1,207	8,288	(1,167,529)	5,035	7,039	0
INSURANCE	0	0	(1,466,326)	117,142	0	5,583	0
HUMAN RESOURCES	4,206	570	3,587	21,322	(1,116,683)	10,292	0
FINANCE	7,713	18,787	7,400	11,177	13,569	(2,637,378)	0
COMMUNICATIONS	8,309	57,981	6,281	6,037	11,097	12,193	(1,485,757)
COUNTY COUNSEL	4,395	887	5,955	6,635	11,097	12,790	0
BOARD OF SUP.	11,760	560	3,500	3,370	5,178	6,158	0
ASSESSOR	10,543	8,882	9,794	9,111	17,569	17,832	0
F/A REPAIR	0	0	0	0	0	0	0
ELECTIONS	6,479	104,137	2,928	2,856	4,439	6,911	0
EMP. BENEFITS	0	0	0	0	0	88	0
INFO. TECHNOLOGY	36,117	0	13,517	18,867	27,948	31,609	0
ITD PC REPLACEMENT	0	0	0	881	0	913	0
PURCHASING	948	0	918	732	1,480	1,589	0
MICROFILM/STORAGE	11,674	0	2,848	1,787	3,699	4,359	0
CENTRAL SERVICES	8,625	0	2,030	3,113	2,959	5,759	0
TELECOMMUNICATION	0	0	17	2,210	0	2,789	0
IT ADMIN.	0	0	1,492	0	2,959	1,395	0
UNEMP. INS.	0	0	0	4	0	63	0
WORKERS COMP	0	0	0	253	0	626	0
LIAB. INSURANCE	0	0	0	8,061	0	8,295	0
LAW LIBRARY	2,800	0	517	310	481	936	0
GEN. FUND COURT	249,711	0	9,853	18,371	0	23,449	0
DA AB109	0	0	1,399	1,151	2,775	2,331	0
COURT REPORTER	0	0	0	109	0	104	0
DA PROSECUTION	26,077	31,304	32,965	22,202	31,213	32,165	0
CHILD SUPPORT	0	0	23,569	17,660	39,949	38,553	0
DA CHILD ABDUCT.	0	0	754	781	1,480	1,494	0
CHILD ADVOCACY	7,367	503	1,568	2,297	2,664	4,402	0
DA FED VAWA	0	0	1,123	1,413	2,219	2,489	0
DA PRISONS	0	0	2,967	3,736	5,919	6,598	0
DA ST RAPE GRANT	0	0	17	4	0	19	0
DA MISC GRANTS	0	5,802	1,123	1,635	2,219	(2,760)	0

All Monetary Values Are \$ Dollars

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Report Output Prepared By County of Kings



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Detail Of Allocated Costs

Department	BUILDING 1.5	EQUIPMENT 2.5	INSURANCE 4.5	ADMINISTRATION 3.5	HUMAN RESOURCES 5.5	FINANCE 6.5	COMMUNICATIONS 7.5
GRAND JURY	0	934	17	519	0	2,774	0
SHERIFF ADMIN	95,835	19,610	9,261	10,074	14,056	19,438	0
SHERIFF-GTF	0	0	17	305	0	1,016	0
SHERIFF-NTF	0	11,217	386	719	739	2,106	0
SHERIFF-AB109	0	6,992	23,615	26,879	47,346	48,518	0
SHERIFF-OPS.	0	95,508	617,400	36,723	45,867	59,800	791,559
RURAL CRIME	0	9,830	1,123	1,465	2,219	2,392	0
SHERIFF OPS-AB443	0	0	1,860	2,075	3,699	3,629	0
COURT SECURITY	0	0	6,194	4,882	13,524	10,295	0
SHERIFF - JAIL	1,084,266	10,266	58,111	44,945	73,424	79,836	0
JAIL KITCHEN	14,208	5,800	4,120	0	7,397	5,081	0
JUVENILE CENTER	66,315	6,691	16,955	16,417	28,449	29,309	0
PROBATION-AB109	0	23,535	8,314	7,733	16,645	15,482	0
PROBATION-SB678	0	0	1,860	5,318	3,699	7,486	0
PROB-GREAT GRANT	0	0	0	274	0	300	0
PROB-YOBG	0	0	1,860	1,723	3,699	3,648	0
PROB-PROP 36	0	0	17	0	0	0	0
PROBATION	39,349	12,914	22,216	22,363	37,359	42,275	218,176
TITLE II GRANTS	0	0	0	0	0	0	0
VICTIM WITNESS	0	4,164	218	0	0	0	0
FEMALE JUV CENTER	0	0	0	0	0	0	0
VICTIM ASSIST PROG	0	0	846	1,038	1,665	2,472	0
PROB. MISC GRANTS	270	6,811	1,972	1,621	3,699	3,780	0
FIRE	87,367	463,960	36,944	46,879	55,775	76,734	(68,510)
OFFICE OF EMERG MGT	0	9,037	386	1,269	1,806	2,339	0
HOMELAND SECURITY	0	0	17	828	0	834	0
AG COMMISSIONER	50,921	6,636	23,835	10,663	18,495	19,966	0
BLDG INSPECTION	1,737	0	1,649	2,001	2,959	4,085	0
PLANNING	5,230	2,011	3,810	3,758	7,725	8,329	0
LAFCO	272	0	41	166	0	520	0
REGIONAL PLANNING	0	0	0	0	0	0	0
KCAG	0	0	0	0	0	2,663	0
RECORDER	1,593	2,781	3,121	2,418	5,919	5,267	0
PUBLIC GUARDIAN	7,250	416	4,656	2,585	9,205	7,158	0
ANIMAL CONTROL	0	4,379	1,123	1,425	2,219	2,568	88,751

All Monetary Values Are \$ Dollars

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Report Output Prepared By County of Kings



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Detail Of Allocated Costs

Department	BUILDING 1.5	EQUIPMENT 2.5	INSURANCE 4.5	ADMINISTRATION 3.5	HUMAN RESOURCES 5.5	FINANCE 6.5	COMMUNICATIONS 7.5
ANIMAL SHELTER	6,218	4,740	3,094	2,860	4,439	7,034	0
HEALTH DEPT	0	8,219	86,198	1,400	739	2,328	0
HEALTH-ADMIN	111,476	27,782	20,119	1,753	10,357	8,906	0
COMM. DISEASE	0	1,585	2,598	3,056	6,706	5,775	0
EHS	21,351	851	4,631	6,186	8,138	10,616	0
PUB HLTH NURSING	0	0	1,860	2,494	3,699	4,399	0
HEALTH LAB	0	11,789	1,123	2,045	2,219	4,590	0
MEDICAL RECORDS	0	839	17	0	0	147	0
TOBACCO GRANT	0	0	754	1,011	1,480	1,896	0
WIC	0	41,835	9,604	8,073	19,234	17,584	0
TB PROGRAM	0	735	386	789	739	1,761	0
FAMILY PLANNING	0	0	0	0	0	0	0
HEALTH INFO MGT	0	0	4,811	2,218	9,618	6,366	0
EMERGENCY PREP	0	16,610	754	1,670	2,547	2,940	0
AIDS PROGRAM	0	0	1,123	1,054	2,219	3,292	0
CHILD HEALTH	0	0	2,156	2,559	4,291	4,604	0
CALIFORNIA CHILDREN	0	413	4,220	4,171	8,434	8,284	0
HEALTH GRANTS	0	0	754	1,107	1,480	2,111	0
MARGOLIN GRANT	0	0	607	1,138	2,251	1,895	0
MEDICAL ASSISTANCE	0	0	0	0	0	125	0
MENTAL HEALTH	0	0	0	32,856	0	32,617	0
MENTAL HLTH-CNTY	0	0	17	4,927	0	5,088	0
SUBSTANCE ABUSE	0	0	1,492	7,114	2,959	9,244	0
BHA-MH ACT	0	8,445	8,499	33,122	18,082	44,001	0
FIRST 5	0	2,753	1,123	7,638	3,286	3,135	0
AOD GRANTS	0	0	386	53	739	382	0
BHA	999	569	4,073	0	8,138	5,436	0
HUMAN SERVICES	273,205	0	184,808	153,722	299,738	288,769	0
IHSS	0	0	17	0	0	1,972	0
CATEGORICAL AID	0	0	0	0	0	0	0
CHILD ABUSE	0	0	0	991	0	1,682	0
JOB TRAINING	0	0	8,130	0	18,411	15,880	0
LIBRARY	58,926	29,118	12,885	8,383	12,954	17,465	0
AG EXTENSION	28,932	0	2,150	798	1,480	1,851	0
ROADS	7,251	0	73,059	31,431	15,535	41,864	0

All Monetary Values Are \$ Dollars

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County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Detail Of Allocated Costs

Department	BUILDING 1.5	EQUIPMENT 2.5	INSURANCE 4.5	ADMINISTRATION 3.5	HUMAN RESOURCES 5.5	FINANCE 6.5	COMMUNICATIONS 7.5
PARKS	37,236	0	5,619	4,952	7,397	10,678	0
BLDG PROJECTS	0	0	0	0	0	0	0
FLEET MANAGEMENT	25,911	0	5,474	12,795	5,919	20,534	0
BLDG MAINTENANCE	30,308	0	12,536	12,568	23,260	26,067	0
SURVEYOR	0	0	1,860	581	3,699	2,549	0
KCAPTA AITS	0	0	0	0	0	0	0
TRANSIT AGENCY	0	0	0	0	0	4,178	0
KCAPTA VAN POOL	0	0	0	0	0	0	0
AITs II	0	0	0	0	0	0	0
GREENFIELD AITS	0	0	0	0	0	0	0
VENTURA AITS	0	0	0	0	0	0	0
SACRAMENTO AITS	0	0	0	0	0	0	0
CAL VANS ADMIN	3,815	0	854	0	0	5,178	0
VANPOOL	0	0	0	0	0	4,018	0
AITs	0	0	0	0	0	4,107	0
PW-ADMIN	7,589	0	2,181	305	2,959	2,941	0
KCWMA	0	0	0	0	0	21,128	0
OTHER	576,920	0	0	0	0	(19,008)	153,792
Direct Billings	0	0	0	234,982	0	51,770	301,989
Unallocated	0	0	0	36,435	0	1,223,036	0
Total	0	0	0	0	0	0	0



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
BUILDING DEPRECIATION	0	0
EQUIPMENT	0	0
ADMINISTRATION	26,913	0
INSURANCE	5,916	0
HUMAN RESOURCES	13,283	0
FINANCE	9,222	0
COMMUNICATIONS	0	0
COUNTY COUNSEL	(1,563,591)	0
BOARD OF SUP.	90,062	120,588
ASSESSOR	6,442	80,173
F/A REPAIR	0	0
ELECTIONS	7,178	134,928
EMP. BENEFITS	0	88
INFO. TECHNOLOGY	6,135	134,193
ITD PC REPLACEMENT	0	1,794
PURCHASING	2,515	8,182
MICROFILM/STORAGE	0	24,367
CENTRAL SERVICES	0	22,486
TELECOMMUNICATION	0	5,016
IT ADMIN.	0	5,846
UNEMP. INS.	0	67
WORKERS COMP	0	879
LIAB. INSURANCE	0	16,356
LAW LIBRARY	0	5,044
GEN. FUND COURT	0	301,384
DA AB109	1,779	9,435
COURT REPORTER	0	213
DA PROSECUTION	3,742	179,668
CHILD SUPPORT	3,067	122,798
DA CHILD ABDUCT.	0	4,509
CHILD ADVOCACY	0	18,801
DA FED VAWA	0	7,244
DA PRISONS	0	19,220
DA ST RAPE GRANT	0	40
DA MISC GRANTS	0	8,019

All Monetary Values Are \$ Dollars

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County of Kings
 Cost Plan Year 2017-2018
 Fiscal Year 2015-2016
 Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
GRAND JURY	3,251	7,495
SHERIFF ADMIN	11,349	179,623
SHERIFF-GTF	0	1,338
SHERIFF-NTF	0	15,167
SHERIFF-AB109	75,338	228,688
SHERIFF-OPS.	0	1,646,857
RURAL CRIME	0	17,029
SHERIFF OPS-AB443	0	11,263
COURT SECURITY	0	34,895
SHERIFF - JAIL	0	1,350,848
JAIL KITCHEN	0	36,606
JUVENILE CENTER	0	164,136
PROBATION-AB109	19,816	91,525
PROBATION-SB678	0	18,363
PROB-GREAT GRANT	0	574
PROB-YOBG	0	10,930
PROB-PROP 36	0	17
PROBATION	13,068	407,720
TITLE II GRANTS	0	0
VICTIM WITNESS	0	4,382
FEMALE JUV CENTER	0	0
VICTIM ASSIST PROG	0	6,021
PROB. MISC GRANTS	0	18,153
FIRE	4,417	703,566
OFFICE OF EMERG MGT	859	15,696
HOMELAND SECURITY	0	1,679
AG COMMISSIONER	2,209	132,725
BLDG INSPECTION	0	12,431
PLANNING	6,358	37,221
LAFCO	541	1,540
REGIONAL PLANNING	0	0
KCAG	0	2,663
RECORDER	1,779	22,878
PUBLIC GUARDIAN	6,260	37,530
ANIMAL CONTROL	2,086	102,551

All Monetary Values Are \$ Dollars

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Report Output Prepared By County of Kings



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
ANIMAL SHELTER	0	28,385
HEALTH DEPT	0	98,884
HEALTH-ADMIN	8,343	188,736
COMM. DISEASE	0	19,720
EHS	920	52,693
PUB HLTH NURSING	0	12,452
HEALTH LAB	0	21,766
MEDICAL RECORDS	0	1,003
TOBACCO GRANT	0	5,141
WIC	0	96,330
TB PROGRAM	0	4,410
FAMILY PLANNING	0	0
HEALTH INFO MGT	0	23,013
EMERGENCY PREP	0	24,521
AIDS PROGRAM	0	7,688
CHILD HEALTH	0	13,610
CALIFORNIA CHILDREN	0	25,522
HEALTH GRANTS	0	5,452
MARGOLIN GRANT	0	5,891
MEDICAL ASSISTANCE	0	125
MENTAL HEALTH	0	65,473
MENTAL HLTH-CNTY	0	10,032
SUBSTANCE ABUSE	0	20,809
BHA-MH ACT	0	112,149
FIRST 5	(639)	17,296
AOD GRANTS	0	1,560
BHA	(9,346)	9,869
HUMAN SERVICES	0	1,200,242
IHSS	0	1,989
CATEGORICAL AID	0	0
CHILD ABUSE	0	2,673
JOB TRAINING	1,472	43,893
LIBRARY	1,166	140,897
AG EXTENSION	2,454	37,665
ROADS	0	169,140

All Monetary Values Are \$ Dollars

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Report Output Prepared By County of Kings



County of Kings
 Cost Plan Year 2017-2018
 Fiscal Year 2015-2016
 Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
PARKS	2,270	68,152
BLDG PROJECTS	0	0
FLEET MANAGEMENT	0	70,633
BLDG MAINTENANCE	0	104,739
SURVEYOR	0	8,689
KCAPTA AITS	0	0
TRANSIT AGENCY	0	4,178
KCAPTA VAN POOL	0	0
AIT5 II	0	0
GREENFIELD AITS	0	0
VENTURA AITS	0	0
SACRAMENTO AITS	0	0
CAL VANS ADMIN	0	9,847
VANPOOL	0	4,018
AIT5	0	4,107
PW-ADMIN	38,283	54,258
KCWMA	1,963	23,091
OTHER	(129,370)	582,334
Direct Billings	696,388	1,285,129
Unallocated	626,102	1,885,573
Total	0	13,127,225



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
BUILDING DEPRECIATION		
1.4.1 BUILDING DEPRECIATION	ACQUISITION COST AND SQUARE FOOTAGE OCCUPIED	SPACE COSTS SUMMARY
EQUIPMENT DEPRECIATION		
2.4.1 EQUIPMENT DEPRECIATION	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 EXPER	DEPARTMENTAL PERCENTAGE OF INCURRED	COST CLAIM DETAIL
4.4.5 GEN LIAB EXPO	NUMBER OF EMPLOYEES	BUDGET & PAYROLL REPORTS
4.4.6 POLLUTION LIAB	SQUARE FOOTAGE OCCUPIED	SPACE COSTS SUMMARY
4.4.7 AIRCRAFT INSURANCE	DIRECT ALLOCATION TO FIRE DEPARTMENT	APPROPRIATIONS LEDGER
4.4.8 CYBER INSURANCE	DIRECT ALLOCATION TO COVERED DEPARTMENTS	APPROPRIATIONS LEDGER
HUMAN RESOURCES		
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 2017-2018
Fiscal Year 2015-2016
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 DEPRECIATION CHARGE

NATURE AND EXTENT OF SERVICES

Building acquisition costs and subsequent capital improvements are depreciated on a straight line basis. 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 are allocated based on the square footage of occupied space.

County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016

Schedule .2 - Costs To Be Allocated
For Department BUILDING DEPRECIATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,051,621			3,051,621
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>3,051,621</u>	<u>0</u>		<u>3,051,621</u>



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION

	Total	General & Admin	BUILDING DEPRECIATION
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
BUILDING USE ALLOW	3,051,621	0	3,051,621
Departmental Totals			
Total Expenditures	3,051,621	0	3,051,621
Deductions			
Total Deductions	0	0	0
Functional Cost	3,051,621	0	3,051,621
Allocation Step 1			
1st Allocation	3,051,621	0	3,051,621
Allocation Step 2			
2nd Allocation	0	0	0
Total For 01 BUILDING DEPRECIATION			
Total Allocated	3,051,621	0	3,051,621



County of Kings

Cost Plan Year 2017-2018

Fiscal Year 2015-2016

Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - BUILDING DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	416,519	0.3325	10,147		10,147		10,147
HUMAN RESOURCES	172,647	0.1378	4,206		4,206		4,206
FINANCE	316,618	0.2528	7,713		7,713		7,713
COMMUNICATIONS	341,076	0.2723	8,309		8,309		8,309
COUNTY COUNSEL	180,419	0.1440	4,395		4,395		4,395
BOARD OF SUP.	482,764	0.3854	11,760		11,760		11,760
ASSESSOR	432,802	0.3455	10,543		10,543		10,543
ELECTIONS	265,957	0.2123	6,479		6,479		6,479
INFO. TECHNOLOGY	1,482,587	1.1835	36,117		36,117		36,117
PURCHASING	38,901	0.0311	948		948		948
MICROFILM/STORAGE	479,235	0.3826	11,674		11,674		11,674
CENTRAL SERVICES	354,057	0.2826	8,625		8,625		8,625
LAW LIBRARY	114,938	0.0918	2,800		2,800		2,800
GEN. FUND COURT	10,250,682	8.1829	249,711		249,711		249,711
DA PROSECUTION	1,070,478	0.8545	26,077		26,077		26,077
CHILD ADVOCACY	302,397	0.2414	7,367		7,367		7,367
SHERIFF ADMIN	3,934,036	3.1405	95,835		95,835		95,835
SHERIFF - JAIL	44,509,351	35.5305	1,084,266		1,084,266		1,084,266
JAIL KITCHEN	583,239	0.4656	14,208		14,208		14,208
JUVENILE CENTER	2,722,233	2.1731	66,315		66,315		66,315
PROBATION	1,615,289	1.2895	39,349		39,349		39,349
PROB. MISC GRANTS	11,067	0.0088	270		270		270
FIRE	3,586,419	2.8630	87,367		87,367		87,367
AG COMMISSIONER	2,090,311	1.6687	50,921		50,921		50,921
BLDG INSPECTION	71,289	0.0569	1,737		1,737		1,737
PLANNING	214,686	0.1714	5,230		5,230		5,230
LAFCO	11,166	0.0089	272		272		272
RECORDER	65,409	0.0522	1,593		1,593		1,593
PUBLIC GUARDIAN	297,607	0.2376	7,250		7,250		7,250
ANIMAL SHELTER	255,239	0.2038	6,218		6,218		6,218

County of Kings

Cost Plan Year 2017-2018

Fiscal Year 2015-2016

Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - BUILDING DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH-ADMIN	4,576,106	3.6530	111,476		111,476		111,476
EHS	876,457	0.6997	21,351		21,351		21,351
BHA	41,013	0.0327	999		999		999
HUMAN SERVICES	11,215,081	8.9528	273,205		273,205		273,205
LIBRARY	2,418,912	1.9310	58,926		58,926		58,926
AG EXTENSION	1,187,677	0.9481	28,932		28,932		28,932
ROADS	297,648	0.2376	7,251		7,251		7,251
PARKS	1,528,535	1.2202	37,236		37,236		37,236
FLEET MANAGEMENT	1,063,640	0.8491	25,911		25,911		25,911
BLDG MAINTENANCE	1,244,148	0.9932	30,308		30,308		30,308
CAL VANS ADMIN	156,604	0.1250	3,815		3,815		3,815
PW-ADMIN	311,525	0.2487	7,589		7,589		7,589
OTHER	23,682,642	18.9054	576,920		576,920		576,920
SubTotal	125,269,406	100.0000	3,051,621		3,051,621		3,051,621
TOTAL	125,269,406	100.0000	3,051,621		3,051,621		3,051,621

Allocation Basis: ACQUISITION COST AND SQUARE FOOTAGE OCCUPIED

Allocation Source: SPACE COSTS SUMMARY



County of Kings

Cost Plan Year 2017-2018

Fiscal Year 2015-2016

Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	Total	BUILDING
ADMINISTRATION	10,147	10,147
HUMAN RESOURCES	4,206	4,206
FINANCE	7,713	7,713
COMMUNICATIONS	8,309	8,309
COUNTY COUNSEL	4,395	4,395
BOARD OF SUP.	11,760	11,760
ASSESSOR	10,543	10,543
ELECTIONS	6,479	6,479
INFO. TECHNOLOGY	36,117	36,117
PURCHASING	948	948
MICROFILM/STORAGE	11,674	11,674
CENTRAL SERVICES	8,625	8,625
LAW LIBRARY	2,800	2,800
GEN. FUND COURT	249,711	249,711
DA PROSECUTION	26,077	26,077
CHILD ADVOCACY	7,367	7,367
SHERIFF ADMIN	95,835	95,835
SHERIFF - JAIL	1,084,266	1,084,266
JAIL KITCHEN	14,208	14,208
JUVENILE CENTER	66,315	66,315
PROBATION	39,349	39,349
PROB. MISC GRANTS	270	270
FIRE	87,367	87,367
AG COMMISSIONER	50,921	50,921
BLDG INSPECTION	1,737	1,737
PLANNING	5,230	5,230
LAFCO	272	272
RECORDER	1,593	1,593
PUBLIC GUARDIAN	7,250	7,250
ANIMAL SHELTER	6,218	6,218
HEALTH-ADMIN	111,476	111,476
EHS	21,351	21,351
BHA	999	999



All Monetary Values Are \$ Dollars

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County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	Total	BUILDING
HUMAN SERVICES	273,205	273,205
LIBRARY	58,926	58,926
AG EXTENSION	28,932	28,932
ROADS	7,251	7,251
PARKS	37,236	37,236
FLEET MANAGEMENT	25,911	25,911
BLDG MAINTENANCE	30,308	30,308
CAL VANS ADMIN	3,815	3,815
PW-ADMIN	7,589	7,589
OTHER	576,920	576,920
Direct Billed	0	0
Total	3,051,621	3,051,621



COUNTY OF KINGS
COUNTYWIDE COST ALLOCATION PLAN
EQUIPMENT USE CHARGE

NATURE AND EXTENT OF SERVICES

Equipment is depreciated on a straight line basis. The depreciation charge of \$1,090,395 is allocated to departments based on equipment costs 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 Human Services Agency, Job Training Office and Child Support Departments are excluded from the depreciation charge allocation because Federal funds were used to purchase those assets. Depreciation applicable to Internal Service Funds is excluded because depreciation is included in their charges.

County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT DEPRECIATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,090,395			1,090,395
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>1,090,395</u>	<u>0</u>		<u>1,090,395</u>



**County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016**

**Schedule .3 - Costs Allocated By Activity
For Department EQUIPMENT DEPRECIATION**

	Total	General & Admin	EQUIPMENT
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
EQUIPMENT USE ALLOW	1,090,395	0	1,090,395
Departmental Totals			
Total Expenditures	1,090,395	0	1,090,395
Deductions			
Total Deductions	0	0	0
Functional Cost	1,090,395	0	1,090,395
Allocation Step 1			
1st Allocation	1,090,395	0	1,090,395
Allocation Step 2			
2nd Allocation	0	0	0
Total For 02 EQUIPMENT DEPRECIATION			
Total Allocated	1,090,395	0	1,090,395



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016

Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT DEPRECIATION

Activity - EQUIPMENT DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	16,647	0.1107	1,207		1,207		1,207
HUMAN RESOURCES	7,860	0.0523	570		570		570
FINANCE	259,023	1.7229	18,787		18,787		18,787
COMMUNICATIONS	799,425	5.3175	57,981		57,981		57,981
COUNTY COUNSEL	12,236	0.0814	887		887		887
BOARD OF SUP.	7,717	0.0513	560		560		560
ASSESSOR	122,465	0.8146	8,882		8,882		8,882
ELECTIONS	1,435,800	9.5504	104,137		104,137		104,137
DA PROSECUTION	431,604	2.8709	31,304		31,304		31,304
CHILD ADVOCACY	6,941	0.0462	503		503		503
DA MISC GRANTS	79,990	0.5321	5,802		5,802		5,802
GRAND JURY	12,872	0.0856	934		934		934
SHERIFF ADMIN	270,381	1.7985	19,610		19,610		19,610
SHERIFF-NTF	154,654	1.0287	11,217		11,217		11,217
SHERIFF-AB109	96,401	0.6412	6,992		6,992		6,992
SHERIFF-OPS.	1,316,830	8.7591	95,508		95,508		95,508
RURAL CRIME	135,526	0.9015	9,830		9,830		9,830
SHERIFF - JAIL	141,542	0.9415	10,266		10,266		10,266
JAIL KITCHEN	79,962	0.5319	5,800		5,800		5,800
JUVENILE CENTER	92,257	0.6137	6,691		6,691		6,691
PROBATION-AB109	324,491	2.1584	23,535		23,535		23,535
PROBATION	178,048	1.1843	12,914		12,914		12,914
VICTIM WITNESS	57,407	0.3819	4,164		4,164		4,164
PROB. MISC GRANTS	93,905	0.6246	6,811		6,811		6,811
FIRE	6,396,893	42.5493	463,960		463,960		463,960
OFFICE OF EMERG MGT	124,605	0.8288	9,037		9,037		9,037
AG COMMISSIONER	91,492	0.6086	6,636		6,636		6,636
PLANNING	27,726	0.1844	2,011		2,011		2,011
RECORDER	38,348	0.2551	2,781		2,781		2,781
PUBLIC GUARDIAN	5,730	0.0381	416		416		416

County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT DEPRECIATION

Activity - EQUIPMENT DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ANIMAL CONTROL	60,379	0.4016	4,379		4,379		4,379
ANIMAL SHELTER	65,352	0.4347	4,740		4,740		4,740
HEALTH DEPT	113,324	0.7538	8,219		8,219		8,219
HEALTH-ADMIN	383,047	2.5479	27,782		27,782		27,782
COMM. DISEASE	21,854	0.1454	1,585		1,585		1,585
EHS	11,728	0.0780	851		851		851
HEALTH LAB	162,542	1.0812	11,789		11,789		11,789
MEDICAL RECORDS	11,571	0.0770	839		839		839
WIC	576,801	3.8367	41,835		41,835		41,835
TB PROGRAM	10,135	0.0674	735		735		735
EMERGENCY PREP	229,011	1.5233	16,610		16,610		16,610
CALIFORNIA CHILDREN	5,694	0.0379	413		413		413
BHA-MH ACT	116,437	0.7745	8,445		8,445		8,445
FIRST 5	37,958	0.2525	2,753		2,753		2,753
BHA	7,847	0.0522	569		569		569
LIBRARY	401,470	2.6704	29,118		29,118		29,118
SubTotal	15,033,928	100.0000	1,090,395		1,090,395		1,090,395
TOTAL	15,033,928	100.0000	1,090,395		1,090,395		1,090,395

Allocation Basis: DEPARTMENTAL EQUIPMENT INVENTORIES

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



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .5 - Allocation Summary
For Department EQUIPMENT DEPRECIATION

Receiving Department	Total	EQUIPMENT
ADMINISTRATION	1,207	1,207
HUMAN RESOURCES	570	570
FINANCE	18,787	18,787
COMMUNICATIONS	57,981	57,981
COUNTY COUNSEL	887	887
BOARD OF SUP.	560	560
ASSESSOR	8,882	8,882
ELECTIONS	104,137	104,137
DA PROSECUTION	31,304	31,304
CHILD ADVOCACY	503	503
DA MISC GRANTS	5,802	5,802
GRAND JURY	934	934
SHERIFF ADMIN	19,610	19,610
SHERIFF-NTF	11,217	11,217
SHERIFF-AB109	6,992	6,992
SHERIFF-OPS.	95,508	95,508
RURAL CRIME	9,830	9,830
SHERIFF - JAIL	10,266	10,266
JAIL KITCHEN	5,800	5,800
JUVENILE CENTER	6,691	6,691
PROBATION-AB109	23,535	23,535
PROBATION	12,914	12,914
VICTIM WITNESS	4,164	4,164
PROB. MISC GRANTS	6,811	6,811
FIRE	463,960	463,960
OFFICE OF EMERG MGT	9,037	9,037
AG COMMISSIONER	6,636	6,636
PLANNING	2,011	2,011
RECORDER	2,781	2,781
PUBLIC GUARDIAN	416	416
ANIMAL CONTROL	4,379	4,379
ANIMAL SHELTER	4,740	4,740
HEALTH DEPT	8,219	8,219



All Monetary Values Are \$ Dollars

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County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .5 - Allocation Summary
For Department EQUIPMENT DEPRECIATION

Receiving Department	Total	EQUIPMENT
HEALTH-ADMIN	27,782	27,782
COMM. DISEASE	1,585	1,585
EHS	851	851
HEALTH LAB	11,789	11,789
MEDICAL RECORDS	839	839
WIC	41,835	41,835
TB PROGRAM	735	735
EMERGENCY PREP	16,610	16,610
CALIFORNIA CHILDREN	413	413
BHA-MH ACT	8,445	8,445
FIRST 5	2,753	2,753
BHA	569	569
LIBRARY	29,118	29,118
Direct Billed	0	0
Total	1,090,395	1,090,395



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”).

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- (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 2017-2018
Fiscal Year 2015-2016
Schedule .2 - Costs To Be Allocated
For Department ADMINISTRATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,108,900			1,108,900
BUILDING DEPRECIATION	10,147		10,147	
EQUIPMENT DEPRECIATION	1,207		1,207	
ADMINISTRATION		3,644	3,644	
INSURANCE		8,288	8,288	
HUMAN RESOURCES		5,035	5,035	
FINANCE		7,039	7,039	
COUNTY COUNSEL		26,913	26,913	
Total Allocated Additions:	11,354	50,919	62,273	62,273
Total To Be Allocated:	1,120,254	50,919		1,171,173



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .3 - Costs Allocated By Activity
For Department ADMINISTRATION

	Total	General & Admin	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT
Wages & Benefits					
SALARIES & WAGES	635,756	0	92,793	326,365	187,970
FRINGE BENEFITS	253,100	0	36,953	129,916	74,842
Other Expense & Cost					
SERVICES & SUPPLIES	220,044	0	32,126	112,949	65,067
FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	1,108,900	0	161,872	569,230	327,879
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	1,108,900	0	161,872	569,230	327,879
Allocation Step 1					
Inbound- All Others	11,354	11,354	0	0	0
Reallocate Admin Costs		(11,354)	1,657	5,829	3,357
Unallocated Costs	(34,851)	0	0	0	0
1st Allocation	1,085,403	0	163,529	575,059	331,236
Allocation Step 2					
Inbound- All Others	50,919	50,919	0	0	0
Reallocate Admin Costs		(50,919)	7,433	26,138	15,056
Unallocated Costs	(1,584)	0	0	0	0
2nd Allocation	49,335	0	7,433	26,138	15,056
Total For 04 ADMINISTRATION					
Total Allocated	1,134,738	0	170,962	601,197	346,292



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .3 - Costs Allocated By Activity
For Department ADMINISTRATION

	PERSONNEL ADMIN	UNALLOWED
Wages & Benefits		
SALARIES & WAGES	8,844	19,784
FRINGE BENEFITS	3,518	7,871
Other Expense & Cost		
SERVICES & SUPPLIES	3,059	6,843
FIXED ASSETS	0	0
Departmental Totals		
Total Expenditures	15,421	34,498
Deductions		
Total Deductions	0	0
Functional Cost		
Functional Cost	15,421	34,498
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	158	353
Unallocated Costs	0	(34,851)
1st Allocation	15,579	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	708	1,584
Unallocated Costs	0	(1,584)
2nd Allocation	708	0
Total For 04 ADMINISTRATION		
Total Allocated	16,287	0



County of Kings

Cost Plan Year 2017-2018

Fiscal Year 2015-2016

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	874	0.4933	807		807		807
INSURANCE	1,338	0.7552	1,235		1,235	56	1,291
HUMAN RESOURCES	1,155	0.6519	1,066		1,066	49	1,115
FINANCE	2,564	1.4472	2,367		2,367	108	2,475
COMMUNICATIONS	1,385	0.7817	1,278		1,278	58	1,336
COUNTY COUNSEL	1,522	0.8591	1,405		1,405	64	1,469
BOARD OF SUP.	773	0.4363	713		713	33	746
ASSESSOR	2,090	1.1797	1,929		1,929	88	2,017
ELECTIONS	655	0.3697	605		605	28	633
INFO. TECHNOLOGY	4,328	2.4429	3,995		3,995	182	4,177
ITD PC REPLACEMENT	202	0.1140	186		186	9	195
PURCHASING	168	0.0948	155		155	7	162
MICROFILM/STORAGE	410	0.2314	378		378	17	395
CENTRAL SERVICES	714	0.4030	659		659	30	689
TELECOMMUNICATION	507	0.2862	468		468	21	489
UNEMP. INS.	1	0.0006	1		1		1
WORKERS COMP	58	0.0327	54		54	2	56
LIAB. INSURANCE	1,849	1.0436	1,707		1,707	78	1,785
LAW LIBRARY	71	0.0401	66		66	3	69
GEN. FUND COURT	4,214	2.3785	3,890		3,890	178	4,068
DA AB109	264	0.1490	244		244	11	255
COURT REPORTER	25	0.0141	23		23	1	24
DA PROSECUTION	5,093	2.8747	4,701		4,701	215	4,916
CHILD SUPPORT	4,051	2.2865	3,739		3,739	171	3,910
DA CHILD ABDUCT.	179	0.1010	165		165	8	173
CHILD ADVOCACY	527	0.2975	486		486	22	508
DA FED VAWA	324	0.1829	299		299	14	313
DA PRISONS	857	0.4837	791		791	36	827
DA ST RAPE GRANT	1	0.0006	1		1		1
DA MISC GRANTS	375	0.2117	346		346	16	362

County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
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
GRAND JURY	119	0.0672	110		110	5	115
SHERIFF ADMIN	2,311	1.3044	2,133		2,133	97	2,230
SHERIFF-GTF	70	0.0395	65		65	3	68
SHERIFF-NTF	165	0.0931	152		152	7	159
SHERIFF-AB109	6,166	3.4803	5,691		5,691	260	5,951
SHERIFF-OPS.	8,424	4.7548	7,776		7,776	355	8,131
RURAL CRIME	336	0.1897	310		310	14	324
SHERIFF OPS-AB443	476	0.2687	439		439	20	459
COURT SECURITY	1,120	0.6322	1,034		1,034	47	1,081
SHERIFF - JAIL	10,310	5.8194	9,516		9,516	435	9,951
JUVENILE CENTER	3,766	2.1257	3,476		3,476	159	3,635
PROBATION-AB109	1,774	1.0013	1,637		1,637	75	1,712
PROBATION-SB678	1,220	0.6886	1,126		1,126	51	1,177
PROB-GREAT GRANT	63	0.0356	58		58	3	61
PROB-YOBBG	395	0.2230	365		365	17	382
PROBATION	5,130	2.8956	4,735		4,735	216	4,951
VICTIM ASSIST PROG	238	0.1343	220		220	10	230
PROB. MISC GRANTS	372	0.2100	343		343	16	359
FIRE	10,754	6.0700	9,926		9,926	453	10,379
OFFICE OF EMERG MGT	291	0.1643	269		269	12	281
HOMELAND SECURITY	190	0.1072	175		175	8	183
AG COMMISSIONER	2,446	1.3806	2,258		2,258	103	2,361
BLDG INSPECTION	459	0.2591	424		424	19	443
PLANNING	862	0.4865	796		796	36	832
LAFCO	38	0.0214	35		35	2	37
RECORDER	555	0.3133	512		512	23	535
PUBLIC GUARDIAN	593	0.3347	547		547	25	572
ANIMAL CONTROL	327	0.1846	302		302	14	316
ANIMAL SHELTER	656	0.3703	606		606	28	634
HEALTH DEPT	321	0.1812	296		296	14	310

County of Kings
Cost Plan Year 2017-2018
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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
HEALTH-ADMIN	402	0.2269	371		371	17	388
COMM. DISEASE	701	0.3957	647		647	30	677
EHS	1,419	0.8009	1,310		1,310	60	1,370
PUB HLTH NURSING	572	0.3229	528		528	24	552
HEALTH LAB	469	0.2647	433		433	20	453
TOBACCO GRANT	232	0.1310	214		214	10	224
WIC	1,852	1.0453	1,709		1,709	78	1,787
TB PROGRAM	181	0.1022	167		167	8	175
HEALTH INFO MGT	509	0.2873	470		470	21	491
EMERGENCY PREP	383	0.2162	354		354	16	370
AIDS PROGRAM	242	0.1366	223		223	10	233
CHILD HEALTH	587	0.3313	542		542	25	567
CALIFORNIA CHILDREN	957	0.5402	883		883	40	923
HEALTH GRANTS	254	0.1434	234		234	11	245
MARGOLIN GRANT	261	0.1473	241		241	11	252
MENTAL HEALTH	7,537	4.2542	6,957		6,957	318	7,275
MENTAL HLTH-CNTY	1,130	0.6378	1,043		1,043	48	1,091
SUBSTANCE ABUSE	1,632	0.9212	1,506		1,506	69	1,575
BHA-MH ACT	7,598	4.2886	7,013		7,013	320	7,333
FIRST 5	1,752	0.9889	1,617		1,617	74	1,691
AOD GRANTS	12	0.0068	11		11	1	12
HUMAN SERVICES	35,264	19.9043	32,549		32,549	1,484	34,033
CHILD ABUSE	227	0.1281	210		210	10	220
LIBRARY	1,923	1.0854	1,775		1,775	81	1,856
AG EXTENSION	183	0.1033	169		169	8	177
ROADS	7,210	4.0696	6,655		6,655	304	6,959
PARKS	1,136	0.6412	1,049		1,049	48	1,097
FLEET MANAGEMENT	2,935	1.6566	2,709		2,709	124	2,833
BLDG MAINTENANCE	2,883	1.6273	2,661		2,661	122	2,783
SURVEYOR	133	0.0751	123		123	6	129



County of Kings
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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
PW-ADMIN	70	0.0395	65		65	3	68
SubTotal	177,167	100.0000	163,529		163,529	7,433	170,962
TOTAL	177,167	100.0000	163,529		163,529	7,433	170,962

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
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	874	0.4933	2,837		2,837		2,837
INSURANCE	1,338	0.7552	4,343		4,343	198	4,541
HUMAN RESOURCES	1,155	0.6519	3,749		3,749	171	3,920
FINANCE	2,564	1.4472	8,322		8,322	380	8,702
COMMUNICATIONS	1,385	0.7817	4,496		4,496	205	4,701
COUNTY COUNSEL	1,522	0.8591	4,940		4,940	226	5,166
BOARD OF SUP.	773	0.4363	2,509		2,509	115	2,624
ASSESSOR	2,090	1.1797	6,784		6,784	310	7,094
ELECTIONS	655	0.3697	2,126		2,126	97	2,223
INFO. TECHNOLOGY	4,328	2.4429	14,048		14,048	642	14,690
ITD PC REPLACEMENT	202	0.1140	656		656	30	686
PURCHASING	168	0.0948	545		545	25	570
MICROFILM/STORAGE	410	0.2314	1,331		1,331	61	1,392
CENTRAL SERVICES	714	0.4030	2,318		2,318	106	2,424
TELECOMMUNICATION	507	0.2862	1,646		1,646	75	1,721
UNEMP. INS.	1	0.0006	3		3		3
WORKERS COMP	58	0.0327	188		188	9	197
LIAB. INSURANCE	1,849	1.0436	6,002		6,002	274	6,276
LAW LIBRARY	71	0.0401	230		230	11	241
GEN. FUND COURT	4,214	2.3785	13,678		13,678	625	14,303
DA AB109	264	0.1490	857		857	39	896
COURT REPORTER	25	0.0141	81		81	4	85
DA PROSECUTION	5,093	2.8747	16,531		16,531	755	17,286
CHILD SUPPORT	4,051	2.2865	13,149		13,149	601	13,750
DA CHILD ABDUCT.	179	0.1010	581		581	27	608
CHILD ADVOCACY	527	0.2975	1,711		1,711	78	1,789
DA FED VAWA	324	0.1829	1,052		1,052	48	1,100
DA PRISONS	857	0.4837	2,782		2,782	127	2,909
DA ST RAPE GRANT	1	0.0006	3		3		3
DA MISC GRANTS	375	0.2117	1,217		1,217	56	1,273



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
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
GRAND JURY	119	0.0672	386		386	18	404
SHERIFF ADMIN	2,311	1.3044	7,501		7,501	343	7,844
SHERIFF-GTF	70	0.0395	227		227	10	237
SHERIFF-NTF	165	0.0931	536		536	24	560
SHERIFF-AB109	6,166	3.4803	20,014		20,014	914	20,928
SHERIFF-OPS.	8,424	4.7548	27,343		27,343	1,249	28,592
RURAL CRIME	336	0.1897	1,091		1,091	50	1,141
SHERIFF OPS-AB443	476	0.2687	1,545		1,545	71	1,616
COURT SECURITY	1,120	0.6322	3,635		3,635	166	3,801
SHERIFF - JAIL	10,310	5.8194	33,465		33,465	1,529	34,994
JUVENILE CENTER	3,766	2.1257	12,224		12,224	558	12,782
PROBATION-AB109	1,774	1.0013	5,758		5,758	263	6,021
PROBATION-SB678	1,220	0.6886	3,960		3,960	181	4,141
PROB-GREAT GRANT	63	0.0356	204		204	9	213
PROB-YOBG	395	0.2230	1,282		1,282	59	1,341
PROBATION	5,130	2.8956	16,651		16,651	761	17,412
VICTIM ASSIST PROG	238	0.1343	773		773	35	808
PROB. MISC GRANTS	372	0.2100	1,207		1,207	55	1,262
FIRE	10,754	6.0700	34,906		34,906	1,594	36,500
OFFICE OF EMERG MGT	291	0.1643	945		945	43	988
HOMELAND SECURITY	190	0.1072	617		617	28	645
AG COMMISSIONER	2,446	1.3806	7,939		7,939	363	8,302
BLDG INSPECTION	459	0.2591	1,490		1,490	68	1,558
PLANNING	862	0.4865	2,798		2,798	128	2,926
LAFCO	38	0.0214	123		123	6	129
RECORDER	555	0.3133	1,801		1,801	82	1,883
PUBLIC GUARDIAN	593	0.3347	1,925		1,925	88	2,013
ANIMAL CONTROL	327	0.1846	1,061		1,061	48	1,109
ANIMAL SHELTER	656	0.3703	2,129		2,129	97	2,226
HEALTH DEPT	321	0.1812	1,042		1,042	48	1,090

County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
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
HEALTH-ADMIN	402	0.2269	1,305		1,305	60	1,365
COMM. DISEASE	701	0.3957	2,275		2,275	104	2,379
EHS	1,419	0.8009	4,606		4,606	210	4,816
PUB HLTH NURSING	572	0.3229	1,857		1,857	85	1,942
HEALTH LAB	469	0.2647	1,522		1,522	70	1,592
TOBACCO GRANT	232	0.1310	753		753	34	787
WIC	1,852	1.0453	6,011		6,011	275	6,286
TB PROGRAM	181	0.1022	587		587	27	614
HEALTH INFO MGT	509	0.2873	1,652		1,652	75	1,727
EMERGENCY PREP	383	0.2162	1,243		1,243	57	1,300
AIDS PROGRAM	242	0.1366	785		785	36	821
CHILD HEALTH	587	0.3313	1,905		1,905	87	1,992
CALIFORNIA CHILDREN	957	0.5402	3,106		3,106	142	3,248
HEALTH GRANTS	254	0.1434	824		824	38	862
MARGOLIN GRANT	261	0.1473	847		847	39	886
MENTAL HEALTH	7,537	4.2542	24,464		24,464	1,117	25,581
MENTAL HLTH-CNTY	1,130	0.6378	3,668		3,668	168	3,836
SUBSTANCE ABUSE	1,632	0.9212	5,297		5,297	242	5,539
BHA-MH ACT	7,598	4.2886	24,662		24,662	1,127	25,789
FIRST 5	1,752	0.9889	5,687		5,687	260	5,947
AOD GRANTS	12	0.0068	39		39	2	41
HUMAN SERVICES	35,264	19.9043	114,464		114,464	5,225	119,689
CHILD ABUSE	227	0.1281	737		737	34	771
LIBRARY	1,923	1.0854	6,242		6,242	285	6,527
AG EXTENSION	183	0.1033	594		594	27	621
ROADS	7,210	4.0696	23,403		23,403	1,069	24,472
PARKS	1,136	0.6412	3,687		3,687	168	3,855
FLEET MANAGEMENT	2,935	1.6566	9,527		9,527	435	9,962
BLDG MAINTENANCE	2,883	1.6273	9,358		9,358	427	9,785
SURVEYOR	133	0.0751	432		432	20	452



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
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
PW-ADMIN	70	0.0395	227		227	10	237
SubTotal	177,167	100.0000	575,059		575,059	26,138	601,197
TOTAL	177,167	100.0000	575,059		575,059	26,138	601,197

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
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	331,236	-234,982	96,254	15,056	111,310
SubTotal	100	100.0000	331,236	-234,982	96,254	15,056	111,310
Direct Billed				234,982	234,982		234,982
TOTAL	100	100.0000	331,236		331,236	15,056	346,292

Allocation Basis: DIRECT ALLOCATION TO USER DEPARTMENT

Allocation Source: TIME WORKSHEETS



County of Kings
Cost Plan Year 2017-2018
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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
HUMAN RESOURCES	100	100.0000	15,579		15,579	708	16,287
SubTotal	100	100.0000	15,579		15,579	708	16,287
TOTAL	100	100.0000	15,579		15,579	708	16,287

Allocation Basis: DIRECT ALLOCATION TO USER DEPARTMENT

Allocation Source: TIME WORKSHEET



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .5 - Allocation Summary
For Department ADMINISTRATION

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
ADMINISTRATION	3,644	807	2,837	0	0
INSURANCE	117,142	1,291	4,541	111,310	0
HUMAN RESOURCES	21,322	1,115	3,920	0	16,287
FINANCE	11,177	2,475	8,702	0	0
COMMUNICATIONS	6,037	1,336	4,701	0	0
COUNTY COUNSEL	6,635	1,469	5,166	0	0
BOARD OF SUP.	3,370	746	2,624	0	0
ASSESSOR	9,111	2,017	7,094	0	0
ELECTIONS	2,856	633	2,223	0	0
INFO. TECHNOLOGY	18,867	4,177	14,690	0	0
ITD PC REPLACEMENT	881	195	686	0	0
PURCHASING	732	162	570	0	0
MICROFILM/STORAGE	1,787	395	1,392	0	0
CENTRAL SERVICES	3,113	689	2,424	0	0
TELECOMMUNICATION	2,210	489	1,721	0	0
UNEMP. INS.	4	1	3	0	0
WORKERS COMP	253	56	197	0	0
LIAB. INSURANCE	8,061	1,785	6,276	0	0
LAW LIBRARY	310	69	241	0	0
GEN. FUND COURT	18,371	4,068	14,303	0	0
DA AB109	1,151	255	896	0	0
COURT REPORTER	109	24	85	0	0
DA PROSECUTION	22,202	4,916	17,286	0	0
CHILD SUPPORT	17,660	3,910	13,750	0	0
DA CHILD ABDUCT.	781	173	608	0	0
CHILD ADVOCACY	2,297	508	1,789	0	0
DA FED VAWA	1,413	313	1,100	0	0
DA PRISONS	3,736	827	2,909	0	0
DA ST RAPE GRANT	4	1	3	0	0
DA MISC GRANTS	1,635	362	1,273	0	0
GRAND JURY	519	115	404	0	0
SHERIFF ADMIN	10,074	2,230	7,844	0	0
SHERIFF-GTF	305	68	237	0	0

County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .5 - Allocation Summary
For Department ADMINISTRATION

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
SHERIFF-NTF	719	159	560	0	0
SHERIFF-AB109	26,879	5,951	20,928	0	0
SHERIFF-OPS.	36,723	8,131	28,592	0	0
RURAL CRIME	1,465	324	1,141	0	0
SHERIFF OPS-AB443	2,075	459	1,616	0	0
COURT SECURITY	4,882	1,081	3,801	0	0
SHERIFF - JAIL	44,945	9,951	34,994	0	0
JUVENILE CENTER	16,417	3,635	12,782	0	0
PROBATION-AB109	7,733	1,712	6,021	0	0
PROBATION-SB678	5,318	1,177	4,141	0	0
PROB-GREAT GRANT	274	61	213	0	0
PROB-YOBG	1,723	382	1,341	0	0
PROBATION	22,363	4,951	17,412	0	0
VICTIM ASSIST PROG	1,038	230	808	0	0
PROB. MISC GRANTS	1,621	359	1,262	0	0
FIRE	46,879	10,379	36,500	0	0
OFFICE OF EMERG MGT	1,269	281	988	0	0
HOMELAND SECURITY	828	183	645	0	0
AG COMMISSIONER	10,663	2,361	8,302	0	0
BLDG INSPECTION	2,001	443	1,558	0	0
PLANNING	3,758	832	2,926	0	0
LAFCO	166	37	129	0	0
RECORDER	2,418	535	1,883	0	0
PUBLIC GUARDIAN	2,585	572	2,013	0	0
ANIMAL CONTROL	1,425	316	1,109	0	0
ANIMAL SHELTER	2,860	634	2,226	0	0
HEALTH DEPT	1,400	310	1,090	0	0
HEALTH-ADMIN	1,753	388	1,365	0	0
COMM. DISEASE	3,056	677	2,379	0	0
EHS	6,186	1,370	4,816	0	0
PUB HLTH NURSING	2,494	552	1,942	0	0
HEALTH LAB	2,045	453	1,592	0	0
TOBACCO GRANT	1,011	224	787	0	0



All Monetary Values Are \$ Dollars

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County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .5 - Allocation Summary
For Department ADMINISTRATION

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
WIC	8,073	1,787	6,286	0	0
TB PROGRAM	789	175	614	0	0
HEALTH INFO MGT	2,218	491	1,727	0	0
EMERGENCY PREP	1,670	370	1,300	0	0
AIDS PROGRAM	1,054	233	821	0	0
CHILD HEALTH	2,559	567	1,992	0	0
CALIFORNIA CHILDREN	4,171	923	3,248	0	0
HEALTH GRANTS	1,107	245	862	0	0
MARGOLIN GRANT	1,138	252	886	0	0
MENTAL HEALTH	32,856	7,275	25,581	0	0
MENTAL HLTH-CNTY	4,927	1,091	3,836	0	0
SUBSTANCE ABUSE	7,114	1,575	5,539	0	0
BHA-MH ACT	33,122	7,333	25,789	0	0
FIRST 5	7,638	1,691	5,947	0	0
AOD GRANTS	53	12	41	0	0
HUMAN SERVICES	153,722	34,033	119,689	0	0
CHILD ABUSE	991	220	771	0	0
LIBRARY	8,383	1,856	6,527	0	0
AG EXTENSION	798	177	621	0	0
ROADS	31,431	6,959	24,472	0	0
PARKS	4,952	1,097	3,855	0	0
FLEET MANAGEMENT	12,795	2,833	9,962	0	0
BLDG MAINTENANCE	12,568	2,783	9,785	0	0
SURVEYOR	581	129	452	0	0
PW-ADMIN	305	68	237	0	0
Direct Billed	234,982	0	0	234,982	0
Total	1,134,738	170,962	601,197	346,292	16,287



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 Sheriffs Department which purchased a patrol aircraft in FY 14-15 .
- (7) Cyber insurance premiums are allocated evenly to each covered department.

County of Kings
Cost Plan Year 2017-2018
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Schedule .2 - Costs To Be Allocated
For Department INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,337,685			1,337,685
ADMINISTRATION	101,832	15,310	117,142	
FINANCE		5,583	5,583	
COUNTY COUNSEL		5,916	5,916	
Total Allocated Additions:	101,832	26,809	128,641	128,641
Total To Be Allocated:	1,439,517	26,809		1,466,326



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
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	8,155	0	8,155	0	0
PROPERTY/FIRE	82,593	0	0	82,593	0
MEDICAL MALPRACTICE	10,617	0	0	0	10,617
GENERAL LIABILITY	1,231,340	0	0	0	0
POLLUTION LIABILITY	3,565	0	0	0	0
AIRCRAFT INSURANCE	0	0	0	0	0
CYBER INSURANCE	1,415	0	0	0	0
Departmental Totals					
Total Expenditures	1,337,685	0	8,155	82,593	10,617
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	1,337,685	0	8,155	82,593	10,617
Allocation Step 1					
Inbound- All Others	101,832	101,832	0	0	0
Reallocate Admin Costs		(101,832)	621	6,287	808
1st Allocation	1,439,517	0	8,776	88,880	11,425
Allocation Step 2					
Inbound- All Others	26,809	26,809	0	0	0
Reallocate Admin Costs		(26,809)	163	1,655	213
2nd Allocation	26,809	0	163	1,655	213
Total For 03 INSURANCE					
Total Allocated	1,466,326	0	8,939	90,535	11,638



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB	AIRCRAFT INSURANCE	CYBER INSURANCE
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
BLANKET BOND	0	0	0	0	0
PROPERTY/FIRE	0	0	0	0	0
MEDICAL MALPRACTICE	0	0	0	0	0
GENERAL LIABILITY	738,804	492,536	0	0	0
POLLUTION LIABILITY	0	0	3,565	0	0
AIRCRAFT INSURANCE	0	0	0	0	0
CYBER INSURANCE	0	0	0	0	1,415
Departmental Totals					
Total Expenditures	738,804	492,536	3,565	0	1,415
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	738,804	492,536	3,565	0	1,415
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	56,242	37,495	271	0	108
1st Allocation	795,046	530,031	3,836	0	1,523
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	14,808	9,871	71	0	28
2nd Allocation	14,808	9,871	71	0	28
Total For 03 INSURANCE					
Total Allocated	809,854	539,902	3,907	0	1,551



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For Department INSURANCE

Activity - BLANKET BOND

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	700	0.4703	41		41		41
HUMAN RESOURCES	850	0.5710	50		50	1	51
FINANCE	1,800	1.2092	106		106	2	108
COMMUNICATIONS	1,500	1.0077	88		88	2	90
COUNTY COUNSEL	1,500	1.0077	88		88	2	90
BOARD OF SUP.	700	0.4703	41		41	1	42
ASSESSOR	2,375	1.5955	140		140	3	143
ELECTIONS	600	0.4031	35		35	1	36
INFO. TECHNOLOGY	3,200	2.1497	189		189	4	193
PURCHASING	200	0.1344	12		12		12
MICROFILM/STORAGE	500	0.3359	29		29	1	30
CENTRAL SERVICES	400	0.2687	24		24		24
IT ADMIN.	400	0.2687	24		24		24
LAW LIBRARY	65	0.0437	4		4		4
DA AB109	375	0.2519	22		22		22
DA PROSECUTION	4,075	2.7375	240		240	4	244
CHILD SUPPORT	5,400	3.6277	318		318	6	324
DA CHILD ABDUCT.	200	0.1344	12		12		12
CHILD ADVOCACY	360	0.2418	21		21		21
DA FED VAWA	300	0.2015	18		18		18
DA PRISONS	800	0.5374	47		47	1	48
DA MISC GRANTS	300	0.2015	18		18		18
SHERIFF ADMIN	1,900	1.2764	112		112	2	114
SHERIFF-NTF	100	0.0672	6		6		6
SHERIFF-AB109	6,400	4.2995	377		377	7	384
SHERIFF-OPS.	6,200	4.1651	366		366	7	373
RURAL CRIME	300	0.2015	18		18		18
SHERIFF OPS-AB443	500	0.3359	29		29	1	30
COURT SECURITY	1,675	1.1252	99		99	2	101
SHERIFF - JAIL	9,925	6.6675	585		585	11	596



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Schedule .4 - Detail Activity Allocations

For Department INSURANCE

Activity - BLANKET BOND

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JAIL KITCHEN	1,000	0.6718	59		59	1	60
JUVENILE CENTER	3,800	2.5528	224		224	4	228
PROBATION-AB109	2,250	1.5115	133		133	2	135
PROBATION-SB678	500	0.3359	29		29	1	30
PROB-YOYG	500	0.3359	29		29	1	30
PROBATION	5,050	3.3925	298		298	6	304
VICTIM ASSIST PROG	225	0.1512	13		13		13
PROB. MISC GRANTS	500	0.3359	29		29	1	30
FIRE	7,400	4.9712	436		436	8	444
OFFICE OF EMERG MGT	100	0.0672	6		6		6
AG COMMISSIONER	2,500	1.6795	147		147	3	150
BLDG INSPECTION	400	0.2687	24		24		24
PLANNING	900	0.6046	53		53	1	54
RECORDER	800	0.5374	47		47	1	48
PUBLIC GUARDIAN	1,100	0.7390	65		65	1	66
ANIMAL CONTROL	300	0.2015	18		18		18
ANIMAL SHELTER	600	0.4031	35		35	1	36
HEALTH DEPT	100	0.0672	6		6		6
HEALTH-ADMIN	1,400	0.9405	83		83	2	85
COMM. DISEASE	700	0.4703	41		41	1	42
EHS	1,100	0.7390	65		65	1	66
PUB HLTH NURSING	500	0.3359	29		29	1	30
HEALTH LAB	300	0.2015	18		18		18
TOBACCO GRANT	200	0.1344	12		12		12
WIC	2,600	1.7467	153		153	3	156
TB PROGRAM	100	0.0672	6		6		6
HEALTH INFO MGT	1,300	0.8733	77		77	1	78
EMERGENCY PREP	200	0.1344	12		12		12
AIDS PROGRAM	300	0.2015	18		18		18
CHILD HEALTH	580	0.3896	34		34	1	35

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Activity - BLANKET BOND

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CALIFORNIA CHILDREN	1,140	0.7658	67		67	1	68
HEALTH GRANTS	200	0.1344	12		12		12
MARGOLIN GRANT	160	0.1075	9		9		9
SUBSTANCE ABUSE	400	0.2687	24		24		24
BHA-MH ACT	2,300	1.5451	136		136	3	139
FIRST 5	300	0.2015	18		18		18
AOD GRANTS	100	0.0672	6		6		6
BHA	1,100	0.7390	65		65	1	66
HUMAN SERVICES	40,300	27.0731	2,376		2,376	47	2,423
JOB TRAINING	2,200	1.4779	130		130	2	132
LIBRARY	1,751	1.1763	103		103	2	105
AG EXTENSION	200	0.1344	12		12		12
ROADS	2,100	1.4108	124		124	2	126
PARKS	1,000	0.6718	59		59	1	60
FLEET MANAGEMENT	800	0.5374	47		47	1	48
BLDG MAINTENANCE	3,000	2.0154	177		177	3	180
SURVEYOR	500	0.3359	29		29	1	30
PW-ADMIN	400	0.2687	24		24		24
SubTotal	148,856	100.0000	8,776		8,776	163	8,939
TOTAL	148,856	100.0000	8,776		8,776	163	8,939

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	0.9537	848		848		848
HUMAN RESOURCES	2,914	0.4305	383		383	7	390
FINANCE	5,344	0.7895	702		702	13	715
COMMUNICATIONS	5,250	0.7756	689		689	13	702
COUNTY COUNSEL	2,920	0.4314	383		383	7	390
BOARD OF SUP.	6,456	0.9537	848		848	16	864
ASSESSOR	7,305	1.0792	959		959	18	977
ELECTIONS	5,008	0.7398	658		658	12	670
INFO. TECHNOLOGY	12,182	1.7996	1,600		1,600	30	1,630
PURCHASING	1,176	0.1737	154		154	3	157
MICROFILM/STORAGE	7,080	1.0459	930		930	17	947
CENTRAL SERVICES	3,856	0.5696	506		506	10	516
LAW LIBRARY	1,863	0.2752	245		245	5	250
GEN. FUND COURT	70,612	10.4315	9,272		9,272	174	9,446
DA PROSECUTION	17,073	2.5222	2,242		2,242	42	2,284
CHILD SUPPORT	26,088	3.8540	3,425		3,425	64	3,489
CHILD ADVOCACY	1,606	0.2373	211		211	4	215
SHERIFF ADMIN	16,029	2.3680	2,105		2,105	40	2,145
SHERIFF - JAIL	154,071	22.7608	20,227		20,227	382	20,609
JAIL KITCHEN	2,975	0.4395	391		391	7	398
JUVENILE CENTER	20,970	3.0979	2,753		2,753	52	2,805
PROBATION	21,720	3.2087	2,852		2,852	54	2,906
VICTIM WITNESS	1,440	0.2127	189		189	4	193
PROB. MISC GRANTS	800	0.1182	105		105	2	107
FIRE	43,134	6.3722	5,664		5,664	106	5,770
AG COMMISSIONER	13,760	2.0328	1,807		1,807	34	1,841
BLDG INSPECTION	1,130	0.1669	148		148	3	151
PLANNING	3,403	0.5027	447		447	8	455
LAFCO	177	0.0261	23		23		23
RECORDER	1,104	0.1631	145		145	3	148



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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	0.6180	549		549	10	559
ANIMAL SHELTER	6,196	0.9153	814		814	15	829
HEALTH-ADMIN	23,658	3.4950	3,106		3,106	58	3,164
EHS	4,000	0.5909	525		525	10	535
HUMAN SERVICES	67,806	10.0170	8,903		8,903	167	9,070
LIBRARY	38,338	5.6637	5,034		5,034	95	5,129
AG EXTENSION	10,000	1.4773	1,313		1,313	25	1,338
ROADS	5,661	0.8363	743		743	14	757
PARKS	13,713	2.0258	1,801		1,801	34	1,835
FLEET MANAGEMENT	17,964	2.6538	2,359		2,359	44	2,403
BLDG MAINTENANCE	10,440	1.5423	1,371		1,371	26	1,397
CAL VANS ADMIN	6,113	0.9031	803		803	15	818
PW-ADMIN	4,938	0.7295	648		648	12	660
SubTotal	676,912	100.0000	88,880		88,880	1,655	90,535
TOTAL	676,912	100.0000	88,880		88,880	1,655	90,535

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	11,425		11,425	213	11,638
SubTotal	100	100.0000	11,425		11,425	213	11,638
TOTAL	100	100.0000	11,425		11,425	213	11,638

Allocation Basis: DIRECT ALLOCATION TO HEALTH DEPT

Allocation Source: APPROPRIATIONS LEDGER



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Activity - GEN LIAB EXPER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	6,091	0.6091	4,843		4,843		4,843
DA PROSECUTION	19,186	1.9186	15,254		15,254	286	15,540
SHERIFF-OPS.	734,030	73.4030	583,586		583,586	10,935	594,521
PROBATION	674	0.0674	536		536	10	546
FIRE	4,472	0.4472	3,555		3,555	67	3,622
AG COMMISSIONER	15,654	1.5654	12,446		12,446	233	12,679
HEALTH DEPT	105,948	10.5948	84,234		84,234	1,578	85,812
HUMAN SERVICES	32,990	3.2990	26,229		26,229	492	26,721
LIBRARY	1,309	0.1309	1,041		1,041	20	1,061
ROADS	79,646	7.9646	63,322		63,322	1,187	64,509
SubTotal	1,000,000	100.0000	795,046		795,046	14,808	809,854
TOTAL	1,000,000	100.0000	795,046		795,046	14,808	809,854

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	0.4703	2,492		2,492		2,492
HUMAN RESOURCES	850	0.5710	3,027		3,027	57	3,084
FINANCE	1,800	1.2092	6,409		6,409	120	6,529
COMMUNICATIONS	1,500	1.0077	5,341		5,341	100	5,441
COUNTY COUNSEL	1,500	1.0077	5,341		5,341	100	5,441
BOARD OF SUP.	700	0.4703	2,492		2,492	47	2,539
ASSESSOR	2,375	1.5955	8,457		8,457	158	8,615
ELECTIONS	600	0.4031	2,136		2,136	40	2,176
INFO. TECHNOLOGY	3,200	2.1497	11,394		11,394	213	11,607
PURCHASING	200	0.1344	712		712	13	725
MICROFILM/STORAGE	500	0.3359	1,780		1,780	33	1,813
CENTRAL SERVICES	400	0.2687	1,424		1,424	27	1,451
IT ADMIN.	400	0.2687	1,424		1,424	27	1,451
LAW LIBRARY	65	0.0437	231		231	4	235
DA AB109	375	0.2519	1,335		1,335	25	1,360
DA PROSECUTION	4,075	2.7375	14,510		14,510	271	14,781
CHILD SUPPORT	5,400	3.6277	19,228		19,228	360	19,588
DA CHILD ABDUCT.	200	0.1344	712		712	13	725
CHILD ADVOCACY	360	0.2418	1,282		1,282	24	1,306
DA FED VAWA	300	0.2015	1,068		1,068	20	1,088
DA PRISONS	800	0.5374	2,849		2,849	53	2,902
DA MISC GRANTS	300	0.2015	1,068		1,068	20	1,088
SHERIFF ADMIN	1,900	1.2764	6,765		6,765	127	6,892
SHERIFF-NTF	100	0.0672	356		356	7	363
SHERIFF-AB109	6,400	4.2995	22,788		22,788	426	23,214
SHERIFF-OPS.	6,200	4.1651	22,076		22,076	413	22,489
RURAL CRIME	300	0.2015	1,068		1,068	20	1,088
SHERIFF OPS-AB443	500	0.3359	1,780		1,780	33	1,813
COURT SECURITY	1,675	1.1252	5,964		5,964	112	6,076
SHERIFF - JAIL	9,925	6.6675	35,340		35,340	661	36,001



All Monetary Values Are \$ Dollars

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For Department INSURANCE

Activity - GEN LIAB EXPO

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JAIL KITCHEN	1,000	0.6718	3,561		3,561	67	3,628
JUVENILE CENTER	3,800	2.5528	13,531		13,531	253	13,784
PROBATION-AB109	2,250	1.5115	8,012		8,012	150	8,162
PROBATION-SB678	500	0.3359	1,780		1,780	33	1,813
PROB-YOYG	500	0.3359	1,780		1,780	33	1,813
PROBATION	5,050	3.3925	17,982		17,982	336	18,318
VICTIM ASSIST PROG	225	0.1512	801		801	15	816
PROB. MISC GRANTS	500	0.3359	1,780		1,780	33	1,813
FIRE	7,400	4.9712	26,349		26,349	493	26,842
OFFICE OF EMERG MGT	100	0.0672	356		356	7	363
AG COMMISSIONER	2,500	1.6795	8,902		8,902	167	9,069
BLDG INSPECTION	400	0.2687	1,424		1,424	27	1,451
PLANNING	900	0.6046	3,205		3,205	60	3,265
RECORDER	800	0.5374	2,849		2,849	53	2,902
PUBLIC GUARDIAN	1,100	0.7390	3,917		3,917	73	3,990
ANIMAL CONTROL	300	0.2015	1,068		1,068	20	1,088
ANIMAL SHELTER	600	0.4031	2,136		2,136	40	2,176
HEALTH DEPT	100	0.0672	356		356	7	363
HEALTH-ADMIN	1,400	0.9405	4,985		4,985	93	5,078
COMM. DISEASE	700	0.4703	2,492		2,492	47	2,539
EHS	1,100	0.7390	3,917		3,917	73	3,990
PUB HLTH NURSING	500	0.3359	1,780		1,780	33	1,813
HEALTH LAB	300	0.2015	1,068		1,068	20	1,088
TOBACCO GRANT	200	0.1344	712		712	13	725
WIC	2,600	1.7467	9,258		9,258	173	9,431
TB PROGRAM	100	0.0672	356		356	7	363
HEALTH INFO MGT	1,300	0.8733	4,629		4,629	87	4,716
EMERGENCY PREP	200	0.1344	712		712	13	725
AIDS PROGRAM	300	0.2015	1,068		1,068	20	1,088
CHILD HEALTH	580	0.3896	2,065		2,065	39	2,104



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Activity - GEN LIAB EXPO

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CALIFORNIA CHILDREN	1,140	0.7658	4,059		4,059	76	4,135
HEALTH GRANTS	200	0.1344	712		712	13	725
MARGOLIN GRANT	160	0.1075	570		570	11	581
SUBSTANCE ABUSE	400	0.2687	1,424		1,424	27	1,451
BHA-MH ACT	2,300	1.5451	8,190		8,190	153	8,343
FIRST 5	300	0.2015	1,068		1,068	20	1,088
AOD GRANTS	100	0.0672	356		356	7	363
BHA	1,100	0.7390	3,917		3,917	73	3,990
HUMAN SERVICES	40,300	27.0731	143,501		143,501	2,685	146,186
JOB TRAINING	2,200	1.4779	7,834		7,834	147	7,981
LIBRARY	1,751	1.1763	6,235		6,235	117	6,352
AG EXTENSION	200	0.1344	712		712	13	725
ROADS	2,100	1.4108	7,477		7,477	140	7,617
PARKS	1,000	0.6718	3,561		3,561	67	3,628
FLEET MANAGEMENT	800	0.5374	2,849		2,849	53	2,902
BLDG MAINTENANCE	3,000	2.0154	10,682		10,682	200	10,882
SURVEYOR	500	0.3359	1,780		1,780	33	1,813
PW-ADMIN	400	0.2687	1,424		1,424	27	1,451
SubTotal	148,856	100.0000	530,031		530,031	9,871	539,902
TOTAL	148,856	100.0000	530,031		530,031	9,871	539,902

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	0.9537	37		37		37
HUMAN RESOURCES	2,914	0.4305	17		17		17
FINANCE	5,344	0.7895	30		30	1	31
COMMUNICATIONS	5,250	0.7756	30		30	1	31
COUNTY COUNSEL	2,920	0.4314	17		17		17
BOARD OF SUP.	6,456	0.9537	37		37	1	38
ASSESSOR	7,305	1.0792	41		41	1	42
ELECTIONS	5,008	0.7398	28		28	1	29
INFO. TECHNOLOGY	12,182	1.7996	69		69	1	70
PURCHASING	1,176	0.1737	7		7		7
MICROFILM/STORAGE	7,080	1.0459	40		40	1	41
CENTRAL SERVICES	3,856	0.5696	22		22		22
LAW LIBRARY	1,863	0.2752	11		11		11
GEN. FUND COURT	70,612	10.4315	400		400	7	407
DA PROSECUTION	17,073	2.5222	97		97	2	99
CHILD SUPPORT	26,088	3.8540	148		148	3	151
CHILD ADVOCACY	1,606	0.2373	9		9		9
SHERIFF ADMIN	16,029	2.3680	91		91	2	93
SHERIFF - JAIL	154,071	22.7608	871		871	17	888
JAIL KITCHEN	2,975	0.4395	17		17		17
JUVENILE CENTER	20,970	3.0979	119		119	2	121
PROBATION	21,720	3.2087	123		123	2	125
VICTIM WITNESS	1,440	0.2127	8		8		8
PROB. MISC GRANTS	800	0.1182	5		5		5
FIRE	43,134	6.3722	244		244	5	249
AG COMMISSIONER	13,760	2.0328	78		78	1	79
BLDG INSPECTION	1,130	0.1669	6		6		6
PLANNING	3,403	0.5027	19		19		19
LAFCO	177	0.0261	1		1		1
RECORDER	1,104	0.1631	6		6		6

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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	0.6180	24		24		24
ANIMAL SHELTER	6,196	0.9153	35		35	1	36
HEALTH-ADMIN	23,658	3.4950	134		134	3	137
EHS	4,000	0.5909	23		23		23
HUMAN SERVICES	67,806	10.0170	384		384	7	391
LIBRARY	38,338	5.6637	217		217	4	221
AG EXTENSION	10,000	1.4773	57		57	1	58
ROADS	5,661	0.8363	32		32	1	33
PARKS	13,713	2.0258	78		78	1	79
FLEET MANAGEMENT	17,964	2.6538	102		102	2	104
BLDG MAINTENANCE	10,440	1.5423	59		59	1	60
CAL VANS ADMIN	6,113	0.9031	35		35	1	36
PW-ADMIN	4,938	0.7295	28		28	1	29
SubTotal	676,912	100.0000	3,836		3,836	71	3,907
TOTAL	676,912	100.0000	3,836		3,836	71	3,907

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: SPACE COSTS SUMMARY

County of Kings

Cost Plan Year 2017-2018

Fiscal Year 2015-2016

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 2017-2018
Fiscal Year 2015-2016
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	27		27		27
HUMAN RESOURCES	1	1.1236	17		17	28	45
FINANCE	1	1.1236	17		17		17
COMMUNICATIONS	1	1.1236	17		17		17
COUNTY COUNSEL	1	1.1236	17		17		17
BOARD OF SUP.	1	1.1236	17		17		17
ASSESSOR	1	1.1236	17		17		17
ELECTIONS	1	1.1236	17		17		17
INFO. TECHNOLOGY	1	1.1236	17		17		17
PURCHASING	1	1.1236	17		17		17
MICROFILM/STORAGE	1	1.1236	17		17		17
CENTRAL SERVICES	1	1.1236	17		17		17
TELECOMMUNICATION	1	1.1236	17		17		17
IT ADMIN.	1	1.1236	17		17		17
LAW LIBRARY	1	1.1236	17		17		17
DA AB109	1	1.1236	17		17		17
DA PROSECUTION	1	1.1236	17		17		17
CHILD SUPPORT	1	1.1236	17		17		17
DA CHILD ABDUCT.	1	1.1236	17		17		17
CHILD ADVOCACY	1	1.1236	17		17		17
DA FED VAWA	1	1.1236	17		17		17
DA PRISONS	1	1.1236	17		17		17
DA ST RAPE GRANT	1	1.1236	17		17		17
DA MISC GRANTS	1	1.1236	17		17		17
GRAND JURY	1	1.1236	17		17		17
SHERIFF ADMIN	1	1.1236	17		17		17
SHERIFF-GTF	1	1.1236	17		17		17
SHERIFF-NTF	1	1.1236	17		17		17
SHERIFF-AB109	1	1.1236	17		17		17
SHERIFF-OPS.	1	1.1236	17		17		17



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
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
RURAL CRIME	1	1.1236	17		17		17
SHERIFF OPS-AB443	1	1.1236	17		17		17
COURT SECURITY	1	1.1236	17		17		17
SHERIFF - JAIL	1	1.1236	17		17		17
JAIL KITCHEN	1	1.1236	17		17		17
JUVENILE CENTER	1	1.1236	17		17		17
PROBATION-AB109	1	1.1236	17		17		17
PROBATION-SB678	1	1.1236	17		17		17
PROB-YOBB	1	1.1236	17		17		17
PROB-PROP 36	1	1.1236	17		17		17
PROBATION	1	1.1236	17		17		17
VICTIM WITNESS	1	1.1236	17		17		17
VICTIM ASSIST PROG	1	1.1236	17		17		17
PROB. MISC GRANTS	1	1.1236	17		17		17
FIRE	1	1.1236	17		17		17
OFFICE OF EMERG MGT	1	1.1236	17		17		17
HOMELAND SECURITY	1	1.1236	17		17		17
AG COMMISSIONER	1	1.1236	17		17		17
BLDG INSPECTION	1	1.1236	17		17		17
PLANNING	1	1.1236	17		17		17
LAFCO	1	1.1236	17		17		17
RECORDER	1	1.1236	17		17		17
PUBLIC GUARDIAN	1	1.1236	17		17		17
ANIMAL CONTROL	1	1.1236	17		17		17
ANIMAL SHELTER	1	1.1236	17		17		17
HEALTH DEPT	1	1.1236	17		17		17
HEALTH-ADMIN	1	1.1236	17		17		17
COMM. DISEASE	1	1.1236	17		17		17
EHS	1	1.1236	17		17		17
PUB HLTH NURSING	1	1.1236	17		17		17



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
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
HEALTH LAB	1	1.1236	17		17		17
MEDICAL RECORDS	1	1.1236	17		17		17
TOBACCO GRANT	1	1.1236	17		17		17
WIC	1	1.1236	17		17		17
TB PROGRAM	1	1.1236	17		17		17
HEALTH INFO MGT	1	1.1236	17		17		17
EMERGENCY PREP	1	1.1236	17		17		17
AIDS PROGRAM	1	1.1236	17		17		17
CHILD HEALTH	1	1.1236	17		17		17
CALIFORNIA CHILDREN	1	1.1236	17		17		17
HEALTH GRANTS	1	1.1236	17		17		17
MARGOLIN GRANT	1	1.1236	17		17		17
MENTAL HLTH-CNTY	1	1.1236	17		17		17
SUBSTANCE ABUSE	1	1.1236	17		17		17
BHA-MH ACT	1	1.1236	17		17		17
FIRST 5	1	1.1236	17		17		17
AOD GRANTS	1	1.1236	17		17		17
BHA	1	1.1236	17		17		17
HUMAN SERVICES	1	1.1236	17		17		17
IHSS	1	1.1236	17		17		17
JOB TRAINING	1	1.1236	17		17		17
LIBRARY	1	1.1236	17		17		17
AG EXTENSION	1	1.1236	17		17		17
ROADS	1	1.1236	17		17		17
PARKS	1	1.1236	17		17		17
FLEET MANAGEMENT	1	1.1236	17		17		17
BLDG MAINTENANCE	1	1.1236	17		17		17
SURVEYOR	1	1.1236	17		17		17
PW-ADMIN	1	1.1236	17		17		17
SubTotal	89	100.0000	1,523		1,523	28	1,551



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - CYBER INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	89	100.0000	1,523		1,523	28	1,551

Allocation Basis: DIRECT ALLOCATION TO COVERED DEPARTMENTS

Allocation Source: APPROPRIATIONS LEDGER



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
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	8,288	41	848	0	4,843	2,492	37
HUMAN RESOURCES	3,587	51	390	0	0	3,084	17
FINANCE	7,400	108	715	0	0	6,529	31
COMMUNICATIONS	6,281	90	702	0	0	5,441	31
COUNTY COUNSEL	5,955	90	390	0	0	5,441	17
BOARD OF SUP.	3,500	42	864	0	0	2,539	38
ASSESSOR	9,794	143	977	0	0	8,615	42
ELECTIONS	2,928	36	670	0	0	2,176	29
INFO. TECHNOLOGY	13,517	193	1,630	0	0	11,607	70
PURCHASING	918	12	157	0	0	725	7
MICROFILM/STORAGE	2,848	30	947	0	0	1,813	41
CENTRAL SERVICES	2,030	24	516	0	0	1,451	22
TELECOMMUNICATION	17	0	0	0	0	0	0
IT ADMIN.	1,492	24	0	0	0	1,451	0
LAW LIBRARY	517	4	250	0	0	235	11
GEN. FUND COURT	9,853	0	9,446	0	0	0	407
DA AB109	1,399	22	0	0	0	1,360	0
DA PROSECUTION	32,965	244	2,284	0	15,540	14,781	99
CHILD SUPPORT	23,569	324	3,489	0	0	19,588	151
DA CHILD ABDUCT.	754	12	0	0	0	725	0
CHILD ADVOCACY	1,568	21	215	0	0	1,306	9
DA FED VAWA	1,123	18	0	0	0	1,088	0
DA PRISONS	2,967	48	0	0	0	2,902	0
DA ST RAPE GRANT	17	0	0	0	0	0	0
DA MISC GRANTS	1,123	18	0	0	0	1,088	0
GRAND JURY	17	0	0	0	0	0	0
SHERIFF ADMIN	9,261	114	2,145	0	0	6,892	93
SHERIFF-GTF	17	0	0	0	0	0	0
SHERIFF-NTF	386	6	0	0	0	363	0
SHERIFF-AB109	23,615	384	0	0	0	23,214	0
SHERIFF-OPS.	617,400	373	0	0	594,521	22,489	0
RURAL CRIME	1,123	18	0	0	0	1,088	0
SHERIFF OPS-AB443	1,860	30	0	0	0	1,813	0



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
COURT SECURITY	6,194	101	0	0	0	6,076	0
SHERIFF - JAIL	58,111	596	20,609	0	0	36,001	888
JAIL KITCHEN	4,120	60	398	0	0	3,628	17
JUVENILE CENTER	16,955	228	2,805	0	0	13,784	121
PROBATION-AB109	8,314	135	0	0	0	8,162	0
PROBATION-SB678	1,860	30	0	0	0	1,813	0
PROB-YOBG	1,860	30	0	0	0	1,813	0
PROB-PROP 36	17	0	0	0	0	0	0
PROBATION	22,216	304	2,906	0	546	18,318	125
VICTIM WITNESS	218	0	193	0	0	0	8
VICTIM ASSIST PROG	846	13	0	0	0	816	0
PROB. MISC GRANTS	1,972	30	107	0	0	1,813	5
FIRE	36,944	444	5,770	0	3,622	26,842	249
OFFICE OF EMERG MGT	386	6	0	0	0	363	0
HOMELAND SECURITY	17	0	0	0	0	0	0
AG COMMISSIONER	23,835	150	1,841	0	12,679	9,069	79
BLDG INSPECTION	1,649	24	151	0	0	1,451	6
PLANNING	3,810	54	455	0	0	3,265	19
LAFCO	41	0	23	0	0	0	1
RECORDER	3,121	48	148	0	0	2,902	6
PUBLIC GUARDIAN	4,656	66	559	0	0	3,990	24
ANIMAL CONTROL	1,123	18	0	0	0	1,088	0
ANIMAL SHELTER	3,094	36	829	0	0	2,176	36
HEALTH DEPT	86,198	6	0	0	85,812	363	0
HEALTH-ADMIN	20,119	85	3,164	11,638	0	5,078	137
COMM. DISEASE	2,598	42	0	0	0	2,539	0
EHS	4,631	66	535	0	0	3,990	23
PUB HLTH NURSING	1,860	30	0	0	0	1,813	0
HEALTH LAB	1,123	18	0	0	0	1,088	0
MEDICAL RECORDS	17	0	0	0	0	0	0
TOBACCO GRANT	754	12	0	0	0	725	0
WIC	9,604	156	0	0	0	9,431	0
TB PROGRAM	386	6	0	0	0	363	0



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
HEALTH INFO MGT	4,811	78	0	0	0	4,716	0
EMERGENCY PREP	754	12	0	0	0	725	0
AIDS PROGRAM	1,123	18	0	0	0	1,088	0
CHILD HEALTH	2,156	35	0	0	0	2,104	0
CALIFORNIA CHILDREN	4,220	68	0	0	0	4,135	0
HEALTH GRANTS	754	12	0	0	0	725	0
MARGOLIN GRANT	607	9	0	0	0	581	0
MENTAL HLTH-CNTY	17	0	0	0	0	0	0
SUBSTANCE ABUSE	1,492	24	0	0	0	1,451	0
BHA-MH ACT	8,499	139	0	0	0	8,343	0
FIRST 5	1,123	18	0	0	0	1,088	0
AOD GRANTS	386	6	0	0	0	363	0
BHA	4,073	66	0	0	0	3,990	0
HUMAN SERVICES	184,808	2,423	9,070	0	26,721	146,186	391
IHSS	17	0	0	0	0	0	0
JOB TRAINING	8,130	132	0	0	0	7,981	0
LIBRARY	12,885	105	5,129	0	1,061	6,352	221
AG EXTENSION	2,150	12	1,338	0	0	725	58
ROADS	73,059	126	757	0	64,509	7,617	33
PARKS	5,619	60	1,835	0	0	3,628	79
FLEET MANAGEMENT	5,474	48	2,403	0	0	2,902	104
BLDG MAINTENANCE	12,536	180	1,397	0	0	10,882	60
SURVEYOR	1,860	30	0	0	0	1,813	0
CAL VANS ADMIN	854	0	818	0	0	0	36
PW-ADMIN	2,181	24	660	0	0	1,451	29
Direct Billed	0	0	0	0	0	0	0
Total	1,466,326	8,939	90,535	11,638	809,854	539,902	3,907



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	AIRCRAFT	CYBER INSURANCE
ADMINISTRATION	0	27
HUMAN RESOURCES	0	45
FINANCE	0	17
COMMUNICATIONS	0	17
COUNTY COUNSEL	0	17
BOARD OF SUP.	0	17
ASSESSOR	0	17
ELECTIONS	0	17
INFO. TECHNOLOGY	0	17
PURCHASING	0	17
MICROFILM/STORAGE	0	17
CENTRAL SERVICES	0	17
TELECOMMUNICATION	0	17
IT ADMIN.	0	17
LAW LIBRARY	0	17
GEN. FUND COURT	0	0
DA AB109	0	17
DA PROSECUTION	0	17
CHILD SUPPORT	0	17
DA CHILD ABDUCT.	0	17
CHILD ADVOCACY	0	17
DA FED VAWA	0	17
DA PRISONS	0	17
DA ST RAPE GRANT	0	17
DA MISC GRANTS	0	17
GRAND JURY	0	17
SHERIFF ADMIN	0	17
SHERIFF-GTF	0	17
SHERIFF-NTF	0	17
SHERIFF-AB109	0	17
SHERIFF-OPS.	0	17
RURAL CRIME	0	17
SHERIFF OPS-AB443	0	17



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	AIRCRAFT	CYBER INSURANCE
COURT SECURITY	0	17
SHERIFF - JAIL	0	17
JAIL KITCHEN	0	17
JUVENILE CENTER	0	17
PROBATION-AB109	0	17
PROBATION-SB678	0	17
PROB-YOBG	0	17
PROB-PROP 36	0	17
PROBATION	0	17
VICTIM WITNESS	0	17
VICTIM ASSIST PROG	0	17
PROB. MISC GRANTS	0	17
FIRE	0	17
OFFICE OF EMERG MGT	0	17
HOMELAND SECURITY	0	17
AG COMMISSIONER	0	17
BLDG INSPECTION	0	17
PLANNING	0	17
LAFCO	0	17
RECORDER	0	17
PUBLIC GUARDIAN	0	17
ANIMAL CONTROL	0	17
ANIMAL SHELTER	0	17
HEALTH DEPT	0	17
HEALTH-ADMIN	0	17
COMM. DISEASE	0	17
EHS	0	17
PUB HLTH NURSING	0	17
HEALTH LAB	0	17
MEDICAL RECORDS	0	17
TOBACCO GRANT	0	17
WIC	0	17
TB PROGRAM	0	17



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	AIRCRAFT	CYBER INSURANCE
HEALTH INFO MGT	0	17
EMERGENCY PREP	0	17
AIDS PROGRAM	0	17
CHILD HEALTH	0	17
CALIFORNIA CHILDREN	0	17
HEALTH GRANTS	0	17
MARGOLIN GRANT	0	17
MENTAL HLTH-CNTY	0	17
SUBSTANCE ABUSE	0	17
BHA-MH ACT	0	17
FIRST 5	0	17
AOD GRANTS	0	17
BHA	0	17
HUMAN SERVICES	0	17
IHSS	0	17
JOB TRAINING	0	17
LIBRARY	0	17
AG EXTENSION	0	17
ROADS	0	17
PARKS	0	17
FLEET MANAGEMENT	0	17
BLDG MAINTENANCE	0	17
SURVEYOR	0	17
CAL VANS ADMIN	0	0
PW-ADMIN	0	17
Direct Billed	0	0
Total	0	1,551



COUNTY OF KINGS
COUNTYWIDE COST ALLOCATION PLAN
HUMAN RESOURCES DEPARTMENT

NATURE AND EXTENT OF SERVICES

The Kings County Human Resources 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 2017-2018
Fiscal Year 2015-2016
Schedule .2 - Costs To Be Allocated
For Department HUMAN RESOURCES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,229,519			1,229,519
BUILDING DEPRECIATION	4,206		4,206	
EQUIPMENT DEPRECIATION	570		570	
ADMINISTRATION	20,394	928	21,322	
INSURANCE	3,494	93	3,587	
HUMAN RESOURCES		6,114	6,114	
FINANCE		10,292	10,292	
COUNTY COUNSEL		13,283	13,283	
Total Allocated Additions:	28,664	30,710	59,374	59,374
CHARGES FOR SERVICES	(166,096)			
Total Departmental Cost Adjustments:	(166,096)			(166,096)
Total To Be Allocated:	1,092,087	30,710		1,122,797

County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .3 - Costs Allocated By Activity
For Department HUMAN RESOURCES

	Total	General & Admin	PERSONNEL	TUITION REIMB
Wages & Benefits				
SALARIES & WAGES	548,829	119,990	428,839	0
FRINGE BENEFITS	264,099	57,732	206,367	0
Other Expense & Cost				
SERVICES & SUPPLIES	416,591	0	396,081	20,510
FIXED ASSETS	0	0	0	0
Departmental Totals				
Total Expenditures	1,229,519	177,722	1,031,287	20,510
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
CHARGES FOR SERVICES	(166,096)	(166,096)	0	0
Functional Cost				
Functional Cost	1,063,423	11,626	1,031,287	20,510
Allocation Step 1				
Inbound- All Others	28,664	28,664	0	0
Reallocate Admin Costs		(40,290)	39,504	786
1st Allocation	1,092,087	0	1,070,791	21,296
Allocation Step 2				
Inbound- All Others	30,710	30,710	0	0
Reallocate Admin Costs		(30,710)	30,111	599
2nd Allocation	30,710	0	30,111	599
Total For 05 HUMAN RESOURCES				
Total Allocated	1,122,797	0	1,100,902	21,895



County of Kings

Cost Plan Year 2017-2018

Fiscal Year 2015-2016

Schedule .4 - Detail Activity Allocations

For Department HUMAN RESOURCES

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	700	0.4703	5,035		5,035		5,035
HUMAN RESOURCES	850	0.5710	6,114		6,114		6,114
FINANCE	1,800	1.2092	12,948		12,948	368	13,316
COMMUNICATIONS	1,500	1.0077	10,790		10,790	307	11,097
COUNTY COUNSEL	1,500	1.0077	10,790		10,790	307	11,097
BOARD OF SUP.	700	0.4703	5,035		5,035	143	5,178
ASSESSOR	2,375	1.5955	17,084		17,084	485	17,569
ELECTIONS	600	0.4031	4,316		4,316	123	4,439
INFO. TECHNOLOGY	3,200	2.1497	23,019		23,019	654	23,673
PURCHASING	200	0.1344	1,439		1,439	41	1,480
MICROFILM/STORAGE	500	0.3359	3,597		3,597	102	3,699
CENTRAL SERVICES	400	0.2687	2,877		2,877	82	2,959
IT ADMIN.	400	0.2687	2,877		2,877	82	2,959
LAW LIBRARY	65	0.0437	468		468	13	481
DA AB109	375	0.2519	2,698		2,698	77	2,775
DA PROSECUTION	4,075	2.7375	29,313		29,313	833	30,146
CHILD SUPPORT	5,400	3.6277	38,845		38,845	1,104	39,949
DA CHILD ABDUCT.	200	0.1344	1,439		1,439	41	1,480
CHILD ADVOCACY	360	0.2418	2,590		2,590	74	2,664
DA FED VAWA	300	0.2015	2,158		2,158	61	2,219
DA PRISONS	800	0.5374	5,755		5,755	164	5,919
DA MISC GRANTS	300	0.2015	2,158		2,158	61	2,219
SHERIFF ADMIN	1,900	1.2764	13,668		13,668	388	14,056
SHERIFF-NTF	100	0.0672	719		719	20	739
SHERIFF-AB109	6,400	4.2995	46,038		46,038	1,308	47,346
SHERIFF-OPS.	6,200	4.1651	44,600		44,600	1,267	45,867
RURAL CRIME	300	0.2015	2,158		2,158	61	2,219
SHERIFF OPS-AB443	500	0.3359	3,597		3,597	102	3,699
COURT SECURITY	1,675	1.1252	12,049		12,049	342	12,391
SHERIFF - JAIL	9,925	6.6675	71,395		71,395	2,029	73,424

County of Kings

Cost Plan Year 2017-2018

Fiscal Year 2015-2016

Schedule .4 - Detail Activity Allocations

For Department HUMAN RESOURCES

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JAIL KITCHEN	1,000	0.6718	7,193		7,193	204	7,397
JUVENILE CENTER	3,800	2.5528	27,335		27,335	777	28,112
PROBATION-AB109	2,250	1.5115	16,185		16,185	460	16,645
PROBATION-SB678	500	0.3359	3,597		3,597	102	3,699
PROB-YOBG	500	0.3359	3,597		3,597	102	3,699
PROBATION	5,050	3.3925	36,327		36,327	1,032	37,359
VICTIM ASSIST PROG	225	0.1512	1,619		1,619	46	1,665
PROB. MISC GRANTS	500	0.3359	3,597		3,597	102	3,699
FIRE	7,400	4.9712	53,232		53,232	1,513	54,745
OFFICE OF EMERG MGT	100	0.0672	719		719	20	739
AG COMMISSIONER	2,500	1.6795	17,984		17,984	511	18,495
BLDG INSPECTION	400	0.2687	2,877		2,877	82	2,959
PLANNING	900	0.6046	6,474		6,474	184	6,658
RECORDER	800	0.5374	5,755		5,755	164	5,919
PUBLIC GUARDIAN	1,100	0.7390	7,913		7,913	225	8,138
ANIMAL CONTROL	300	0.2015	2,158		2,158	61	2,219
ANIMAL SHELTER	600	0.4031	4,316		4,316	123	4,439
HEALTH DEPT	100	0.0672	719		719	20	739
HEALTH-ADMIN	1,400	0.9405	10,071		10,071	286	10,357
COMM. DISEASE	700	0.4703	5,035		5,035	143	5,178
EHS	1,100	0.7390	7,913		7,913	225	8,138
PUB HLTH NURSING	500	0.3359	3,597		3,597	102	3,699
HEALTH LAB	300	0.2015	2,158		2,158	61	2,219
TOBACCO GRANT	200	0.1344	1,439		1,439	41	1,480
WIC	2,600	1.7467	18,703		18,703	531	19,234
TB PROGRAM	100	0.0672	719		719	20	739
HEALTH INFO MGT	1,300	0.8733	9,352		9,352	266	9,618
EMERGENCY PREP	200	0.1344	1,439		1,439	41	1,480
AIDS PROGRAM	300	0.2015	2,158		2,158	61	2,219
CHILD HEALTH	580	0.3896	4,172		4,172	119	4,291

County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CALIFORNIA CHILDREN	1,140	0.7658	8,201		8,201	233	8,434
HEALTH GRANTS	200	0.1344	1,439		1,439	41	1,480
MARGOLIN GRANT	160	0.1075	1,151		1,151	33	1,184
SUBSTANCE ABUSE	400	0.2687	2,877		2,877	82	2,959
BHA-MH ACT	2,300	1.5451	16,545		16,545	470	17,015
FIRST 5	300	0.2015	2,158		2,158	61	2,219
AOD GRANTS	100	0.0672	719		719	20	739
BHA	1,100	0.7390	7,913		7,913	225	8,138
HUMAN SERVICES	40,300	27.0731	289,897		289,897	8,240	298,137
JOB TRAINING	2,200	1.4779	15,826		15,826	450	16,276
LIBRARY	1,751	1.1763	12,596		12,596	358	12,954
AG EXTENSION	200	0.1344	1,439		1,439	41	1,480
ROADS	2,100	1.4108	15,106		15,106	429	15,535
PARKS	1,000	0.6718	7,193		7,193	204	7,397
FLEET MANAGEMENT	800	0.5374	5,755		5,755	164	5,919
BLDG MAINTENANCE	3,000	2.0154	21,580		21,580	613	22,193
SURVEYOR	500	0.3359	3,597		3,597	102	3,699
PW-ADMIN	400	0.2687	2,877		2,877	82	2,959
SubTotal	148,856	100.0000	1,070,791		1,070,791	30,111	1,100,902
TOTAL	148,856	100.0000	1,070,791		1,070,791	30,111	1,100,902

Allocation Basis: NUMBER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - TUITION REIMB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FINANCE	237	1.1555	246		246	7	253
INFO. TECHNOLOGY	4,000	19.5025	4,156		4,156	119	4,275
DA PROSECUTION	1,000	4.8757	1,038		1,038	29	1,067
COURT SECURITY	1,061	5.1731	1,102		1,102	31	1,133
JUVENILE CENTER	316	1.5407	328		328	9	337
FIRE	965	4.7050	1,002		1,002	28	1,030
OFFICE OF EMERG MGT	1,000	4.8757	1,038		1,038	29	1,067
PLANNING	1,000	4.8757	1,038		1,038	29	1,067
PUBLIC GUARDIAN	1,000	4.8757	1,038		1,038	29	1,067
COMM. DISEASE	1,431	6.9771	1,486		1,486	42	1,528
EMERGENCY PREP	1,000	4.8757	1,038		1,038	29	1,067
MARGOLIN GRANT	1,000	4.8757	1,038		1,038	29	1,067
BHA-MH ACT	1,000	4.8757	1,038		1,038	29	1,067
FIRST 5	1,000	4.8757	1,038		1,038	29	1,067
HUMAN SERVICES	1,500	7.3135	1,557		1,557	44	1,601
JOB TRAINING	2,000	9.7513	2,077		2,077	58	2,135
BLDG MAINTENANCE	1,000	4.8757	1,038		1,038	29	1,067
SubTotal	20,510	100.0000	21,296		21,296	599	21,895
TOTAL	20,510	100.0000	21,296		21,296	599	21,895

Allocation Basis: ACTUAL CHARGES TO DEPARTMENTS

Allocation Source: APPROPRIATIONS LEDGER



County of Kings
 Cost Plan Year 2017-2018
 Fiscal Year 2015-2016
 Schedule .5 - Allocation Summary
 For Department HUMAN RESOURCES

Receiving Department	Total	PERSONNEL	TUITION REIMB
ADMINISTRATION	5,035	5,035	0
HUMAN RESOURCES	6,114	6,114	0
FINANCE	13,569	13,316	253
COMMUNICATIONS	11,097	11,097	0
COUNTY COUNSEL	11,097	11,097	0
BOARD OF SUP.	5,178	5,178	0
ASSESSOR	17,569	17,569	0
ELECTIONS	4,439	4,439	0
INFO. TECHNOLOGY	27,948	23,673	4,275
PURCHASING	1,480	1,480	0
MICROFILM/STORAGE	3,699	3,699	0
CENTRAL SERVICES	2,959	2,959	0
IT ADMIN.	2,959	2,959	0
LAW LIBRARY	481	481	0
DA AB109	2,775	2,775	0
DA PROSECUTION	31,213	30,146	1,067
CHILD SUPPORT	39,949	39,949	0
DA CHILD ABDUCT.	1,480	1,480	0
CHILD ADVOCACY	2,664	2,664	0
DA FED VAWA	2,219	2,219	0
DA PRISONS	5,919	5,919	0
DA MISC GRANTS	2,219	2,219	0
SHERIFF ADMIN	14,056	14,056	0
SHERIFF-NTF	739	739	0
SHERIFF-AB109	47,346	47,346	0
SHERIFF-OPS.	45,867	45,867	0
RURAL CRIME	2,219	2,219	0
SHERIFF OPS-AB443	3,699	3,699	0
COURT SECURITY	13,524	12,391	1,133
SHERIFF - JAIL	73,424	73,424	0
JAIL KITCHEN	7,397	7,397	0
JUVENILE CENTER	28,449	28,112	337
PROBATION-AB109	16,645	16,645	0



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	PERSONNEL	TUITION REIMB
PROBATION-SB678	3,699	3,699	0
PROB-YOBG	3,699	3,699	0
PROBATION	37,359	37,359	0
VICTIM ASSIST PROG	1,665	1,665	0
PROB. MISC GRANTS	3,699	3,699	0
FIRE	55,775	54,745	1,030
OFFICE OF EMERG MGT	1,806	739	1,067
AG COMMISSIONER	18,495	18,495	0
BLDG INSPECTION	2,959	2,959	0
PLANNING	7,725	6,658	1,067
RECORDER	5,919	5,919	0
PUBLIC GUARDIAN	9,205	8,138	1,067
ANIMAL CONTROL	2,219	2,219	0
ANIMAL SHELTER	4,439	4,439	0
HEALTH DEPT	739	739	0
HEALTH-ADMIN	10,357	10,357	0
COMM. DISEASE	6,706	5,178	1,528
EHS	8,138	8,138	0
PUB HLTH NURSING	3,699	3,699	0
HEALTH LAB	2,219	2,219	0
TOBACCO GRANT	1,480	1,480	0
WIC	19,234	19,234	0
TB PROGRAM	739	739	0
HEALTH INFO MGT	9,618	9,618	0
EMERGENCY PREP	2,547	1,480	1,067
AIDS PROGRAM	2,219	2,219	0
CHILD HEALTH	4,291	4,291	0
CALIFORNIA CHILDREN	8,434	8,434	0
HEALTH GRANTS	1,480	1,480	0
MARGOLIN GRANT	2,251	1,184	1,067
SUBSTANCE ABUSE	2,959	2,959	0
BHA-MH ACT	18,082	17,015	1,067
FIRST 5	3,286	2,219	1,067



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	PERSONNEL	TUITION REIMB
AOD GRANTS	739	739	0
BHA	8,138	8,138	0
HUMAN SERVICES	299,738	298,137	1,601
JOB TRAINING	18,411	16,276	2,135
LIBRARY	12,954	12,954	0
AG EXTENSION	1,480	1,480	0
ROADS	15,535	15,535	0
PARKS	7,397	7,397	0
FLEET MANAGEMENT	5,919	5,919	0
BLDG MAINTENANCE	23,260	22,193	1,067
SURVEYOR	3,699	3,699	0
PW-ADMIN	2,959	2,959	0
Direct Billed	0	0	0
Total	1,122,797	1,100,902	21,895



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 racecourse 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:

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-)
-)
- (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 \$5,915. Costs applied totaling \$5,5915 and revenues of \$950,384 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 2017-2018
Fiscal Year 2015-2016
Schedule .2 - Costs To Be Allocated
For Department FINANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,569,510			2,569,510
BUILDING DEPRECIATION	7,713		7,713	
EQUIPMENT DEPRECIATION	18,787		18,787	
ADMINISTRATION	10,689	488	11,177	
INSURANCE	7,264	136	7,400	
HUMAN RESOURCES	13,194	375	13,569	
FINANCE		23,784	23,784	
COUNTY COUNSEL		9,222	9,222	
Total Allocated Additions:	57,647	34,005	91,652	91,652
Total To Be Allocated:	2,627,157	34,005	2,661,162	2,661,162



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .3 - Costs Allocated By Activity
For Department FINANCE

	Total	General & Admin	CLAIMS	PAYROLL	COST PLAN
Wages & Benefits					
SALARIES & WAGES	1,007,183	144,409	89,532	123,105	3,805
FRINGE BENEFITS	455,223	65,279	40,469	55,628	1,730
Other Expense & Cost					
DATA PROCESSING	711,930	0	0	217,082	0
SERVICES & SUPPLIES	298,449	42,798	26,532	36,470	1,134
FIXED ASSETS	0	0	0	0	0
AUDITING AND ACCTG	96,725	0	0	0	0
Departmental Totals					
Total Expenditures	2,569,510	252,486	156,533	432,285	6,669
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	2,569,510	252,486	156,533	432,285	6,669
Allocation Step 1					
Inbound- All Others	57,647	57,647	0	0	0
Reallocate Admin Costs		(310,133)	20,952	57,861	893
Unallocated Costs	(1,207,407)	0	0	0	0
1st Allocation	1,419,750	0	177,485	490,146	7,562
Allocation Step 2					
Inbound- All Others	34,005	34,005	0	0	0
Reallocate Admin Costs		(34,005)	2,297	6,344	98
Unallocated Costs	(15,629)	0	0	0	0
2nd Allocation	18,376	0	2,297	6,344	98
Total For 06 FINANCE					
Total Allocated	1,438,126	0	179,782	496,490	7,660



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .3 - Costs Allocated By Activity
For Department FINANCE

	GENERAL ACCTG	TREAS WARRANTS	AUDIT	UNALLOWED
Wages & Benefits				
SALARIES & WAGES	138,766	9,047	0	498,519
FRINGE BENEFITS	62,730	4,097	0	225,290
Other Expense & Cost				
DATA PROCESSING	301,485	0	0	193,363
SERVICES & SUPPLIES	41,126	2,686	0	147,703
FIXED ASSETS	0	0	0	0
AUDITING AND ACCTG	0	0	96,725	0
Departmental Totals				
Total Expenditures	544,107	15,830	96,725	1,064,875
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	544,107	15,830	96,725	1,064,875
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	72,829	2,119	12,947	142,532
Unallocated Costs	0	0	0	(1,207,407)
1st Allocation	616,936	17,949	109,672	0
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	7,985	232	1,420	15,629
Unallocated Costs	0	0	0	(15,629)
2nd Allocation	7,985	232	1,420	0
Total For 06 FINANCE				
Total Allocated	624,921	18,181	111,092	0



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
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	162	0.6627	1,176		1,176		1,176
INSURANCE	6	0.0245	44		44		44
HUMAN RESOURCES	335	1.3704	2,432		2,432		2,432
FINANCE	289	1.1822	2,098		2,098		2,098
COMMUNICATIONS	205	0.8386	1,488		1,488	20	1,508
COUNTY COUNSEL	208	0.8509	1,510		1,510	20	1,530
BOARD OF SUP.	87	0.3559	632		632	8	640
ASSESSOR	183	0.7486	1,329		1,329	18	1,347
ELECTIONS	301	1.2313	2,185		2,185	29	2,214
EMP. BENEFITS	12	0.0491	87		87	1	88
INFO. TECHNOLOGY	415	1.6977	3,013		3,013	40	3,053
ITD PC REPLACEMENT	9	0.0368	65		65	1	66
PURCHASING	32	0.1309	232		232	3	235
MICROFILM/STORAGE	138	0.5645	1,002		1,002	13	1,015
CENTRAL SERVICES	199	0.8141	1,445		1,445	19	1,464
TELECOMMUNICATION	90	0.3682	653		653	9	662
IT ADMIN.	13	0.0532	94		94	1	95
UNEMP. INS.	8	0.0327	58		58	1	59
WORKERS COMP	52	0.2127	378		378	5	383
LIAB. INSURANCE	73	0.2986	530		530	7	537
LAW LIBRARY	58	0.2373	421		421	6	427
GEN. FUND COURT	784	3.2072	5,692		5,692	76	5,768
DA AB109	1	0.0041	7		7		7
DA PROSECUTION	505	2.0659	3,667		3,667	49	3,716
CHILD SUPPORT	545	2.2295	3,957		3,957	53	4,010
DA CHILD ABDUCT.	13	0.0532	94		94	1	95
CHILD ADVOCACY	139	0.5686	1,009		1,009	13	1,022
DA FED VAWA	21	0.0859	152		152	2	154
DA PRISONS	55	0.2250	399		399	5	404
DA ST RAPE GRANT	2	0.0082	15		15		15



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
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
DA MISC GRANTS	56	0.2291	407		407	5	412
GRAND JURY	309	1.2641	2,244		2,244	30	2,274
SHERIFF ADMIN	485	1.9840	3,521		3,521	47	3,568
SHERIFF-GTF	98	0.4009	712		712	10	722
SHERIFF-NTF	148	0.6054	1,075		1,075	14	1,089
SHERIFF-AB109	252	1.0309	1,830		1,830	24	1,854
SHERIFF-OPS.	586	2.3972	4,255		4,255	57	4,312
RURAL CRIME	1	0.0041	7		7		7
SHERIFF OPS-AB443	1	0.0041	7		7		7
COURT SECURITY	21	0.0859	152		152	2	154
SHERIFF - JAIL	589	2.4095	4,276		4,276	57	4,333
JAIL KITCHEN	249	1.0186	1,808		1,808	24	1,832
JUVENILE CENTER	158	0.6463	1,147		1,147	15	1,162
PROBATION-AB109	99	0.4050	719		719	10	729
PROBATION-SB678	101	0.4132	733		733	10	743
PROB-GREAT GRANT	5	0.0205	36		36		36
PROB-YOBG	50	0.2045	363		363	5	368
PROBATION	568	2.3236	4,124		4,124	55	4,179
VICTIM ASSIST PROG	101	0.4132	733		733	10	743
PROB. MISC GRANTS	81	0.3314	588		588	8	596
FIRE	1,029	4.2095	7,471		7,471	100	7,571
OFFICE OF EMERG MGT	108	0.4418	784		784	10	794
HOMELAND SECURITY	5	0.0205	36		36		36
AG COMMISSIONER	215	0.8795	1,561		1,561	21	1,582
BLDG INSPECTION	117	0.4786	849		849	11	860
PLANNING	243	0.9941	1,764		1,764	24	1,788
LAFCO	49	0.2005	356		356	5	361
KCAG	362	1.4809	2,628		2,628	35	2,663
RECORDER	46	0.1882	334		334	4	338
PUBLIC GUARDIAN	149	0.6095	1,082		1,082	14	1,096



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
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
ANIMAL CONTROL	30	0.1227	218		218	3	221
ANIMAL SHELTER	317	1.2968	2,302		2,302	31	2,333
HEALTH DEPT	89	0.3641	646		646	9	655
HEALTH-ADMIN	363	1.4850	2,636		2,636	35	2,671
COMM. DISEASE	76	0.3109	552		552	7	559
EHS	148	0.6054	1,075		1,075	14	1,089
PUB HLTH NURSING	51	0.2086	370		370	5	375
HEALTH LAB	224	0.9163	1,626		1,626	22	1,648
MEDICAL RECORDS	20	0.0818	145		145	2	147
TOBACCO GRANT	37	0.1514	269		269	4	273
WIC	186	0.7609	1,350		1,350	18	1,368
TB PROGRAM	92	0.3764	668		668	9	677
HEALTH INFO MGT	1	0.0041	7		7		7
EMERGENCY PREP	93	0.3804	675		675	9	684
AIDS PROGRAM	177	0.7241	1,285		1,285	17	1,302
CHILD HEALTH	35	0.1432	254		254	3	257
CALIFORNIA CHILDREN	77	0.3150	559		559	7	566
HEALTH GRANTS	54	0.2209	392		392	5	397
MARGOLIN GRANT	38	0.1555	276		276	4	280
MEDICAL ASSISTANCE	17	0.0695	123		123	2	125
MENTAL HEALTH	135	0.5523	980		980	13	993
MENTAL HLTH-CNTY	47	0.1923	341		341	5	346
SUBSTANCE ABUSE	149	0.6095	1,082		1,082	14	1,096
BHA-MH ACT	632	2.5854	4,589		4,589	61	4,650
FIRST 5	186	0.7609	1,350		1,350	18	1,368
AOD GRANTS	1	0.0041	7		7		7
BHA	253	1.0350	1,837		1,837	25	1,862
HUMAN SERVICES	1,604	6.5617	11,653		11,653	162	11,815
IHSS	268	1.0963	1,946		1,946	26	1,972
CHILD ABUSE	99	0.4050	719		719	10	729



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Activity - CLAIMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JOB TRAINING	1,187	4.8558	8,618		8,618	115	8,733
LIBRARY	504	2.0618	3,659		3,659	49	3,708
AG EXTENSION	59	0.2414	428		428	6	434
ROADS	651	2.6631	4,727		4,727	63	4,790
PARKS	362	1.4809	2,628		2,628	35	2,663
FLEET MANAGEMENT	764	3.1254	5,547		5,547	74	5,621
BLDG MAINTENANCE	574	2.3481	4,168		4,168	56	4,224
SURVEYOR	50	0.2045	363		363	5	368
TRANSIT AGENCY	550	2.2499	3,993		3,993	53	4,046
CAL VANS ADMIN	692	2.8308	5,024		5,024	67	5,091
VANPOOL	540	2.2090	3,921		3,921	52	3,973
AIMS	542	2.2172	3,935		3,935	53	3,988
PW-ADMIN	183	0.7486	1,329		1,329	18	1,347
KCWMA	1,067	4.3649	7,747		7,747	104	7,851
SubTotal	24,445	100.0000	177,485		177,485	2,297	179,782
TOTAL	24,445	100.0000	177,485		177,485	2,297	179,782

Allocation Basis: NUMBER OF CLAIMS PROCESSED

Allocation Source: DATA PROCESSING

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Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	700	0.4579	2,245		2,245		2,245
HUMAN RESOURCES	850	0.5561	2,726		2,726		2,726
FINANCE	1,800	1.1776	5,772		5,772		5,772
COMMUNICATIONS	1,500	0.9813	4,810		4,810	64	4,874
COUNTY COUNSEL	1,500	0.9813	4,810		4,810	64	4,874
BOARD OF SUP.	700	0.4579	2,245		2,245	30	2,275
ASSESSOR	2,375	1.5538	7,616		7,616	101	7,717
ELECTIONS	600	0.3925	1,924		1,924	25	1,949
INFO. TECHNOLOGY	3,200	2.0935	10,261		10,261	136	10,397
PURCHASING	200	0.1308	641		641	8	649
MICROFILM/STORAGE	500	0.3271	1,603		1,603	21	1,624
CENTRAL SERVICES	400	0.2617	1,283		1,283	17	1,300
IT ADMIN.	400	0.2617	1,283		1,283	17	1,300
LAW LIBRARY	65	0.0425	208		208	3	211
DA AB109	375	0.2453	1,202		1,202	16	1,218
DA PROSECUTION	4,075	2.6659	13,067		13,067	173	13,240
CHILD SUPPORT	5,400	3.5327	17,316		17,316	229	17,545
DA CHILD ABDUCT.	200	0.1308	641		641	8	649
CHILD ADVOCACY	360	0.2355	1,154		1,154	15	1,169
DA FED VAWA	300	0.1963	962		962	13	975
DA PRISONS	800	0.5234	2,565		2,565	34	2,599
DA MISC GRANTS	300	0.1963	962		962	13	975
SHERIFF ADMIN	1,900	1.2430	6,093		6,093	81	6,174
SHERIFF-NTF	100	0.0654	321		321	4	325
SHERIFF-AB109	6,400	4.1869	20,522		20,522	272	20,794
SHERIFF-OPS.	6,200	4.0561	19,881		19,881	263	20,144
RURAL CRIME	300	0.1963	962		962	13	975
SHERIFF OPS-AB443	500	0.3271	1,603		1,603	21	1,624
COURT SECURITY	1,675	1.0958	5,371		5,371	71	5,442
SHERIFF - JAIL	9,925	6.4930	31,825		31,825	421	32,246



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Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JAIL KITCHEN	1,000	0.6542	3,207		3,207	42	3,249
JUVENILE CENTER	3,800	2.4860	12,185		12,185	161	12,346
PROBATION-AB109	2,250	1.4720	7,215		7,215	95	7,310
PROBATION-SB678	500	0.3271	1,603		1,603	21	1,624
PROB-YOBG	500	0.3271	1,603		1,603	21	1,624
PROBATION	5,050	3.3038	16,193		16,193	214	16,407
VICTIM ASSIST PROG	225	0.1472	721		721	10	731
PROB. MISC GRANTS	500	0.3271	1,603		1,603	21	1,624
FIRE	7,400	4.8412	23,729		23,729	314	24,043
OFFICE OF EMERG MGT	100	0.0654	321		321	4	325
AG COMMISSIONER	2,500	1.6355	8,016		8,016	106	8,122
BLDG INSPECTION	400	0.2617	1,283		1,283	17	1,300
PLANNING	900	0.5888	2,886		2,886	38	2,924
RECORDER	800	0.5234	2,565		2,565	34	2,599
PUBLIC GUARDIAN	1,100	0.7196	3,527		3,527	47	3,574
ANIMAL CONTROL	300	0.1963	962		962	13	975
ANIMAL SHELTER	600	0.3925	1,924		1,924	25	1,949
HEALTH DEPT	100	0.0654	321		321	4	325
HEALTH-ADMIN	1,400	0.9159	4,489		4,489	59	4,548
COMM. DISEASE	700	0.4579	2,245		2,245	30	2,275
EHS	1,100	0.7196	3,527		3,527	47	3,574
PUB HLTH NURSING	500	0.3271	1,603		1,603	21	1,624
HEALTH LAB	300	0.1963	962		962	13	975
TOBACCO GRANT	200	0.1308	641		641	8	649
WIC	2,600	1.7009	8,337		8,337	110	8,447
TB PROGRAM	100	0.0654	321		321	4	325
HEALTH INFO MGT	1,300	0.8505	4,169		4,169	55	4,224
EMERGENCY PREP	200	0.1308	641		641	8	649
AIDS PROGRAM	300	0.1963	962		962	13	975
CHILD HEALTH	580	0.3794	1,860		1,860	25	1,885



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Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CALIFORNIA CHILDREN	1,140	0.7458	3,656		3,656	48	3,704
HEALTH GRANTS	200	0.1308	641		641	8	649
MARGOLIN GRANT	160	0.1047	513		513	7	520
SUBSTANCE ABUSE	400	0.2617	1,283		1,283	17	1,300
BHA-MH ACT	2,300	1.5047	7,375		7,375	98	7,473
FIRST 5	300	0.1963	962		962	13	975
AOD GRANTS	100	0.0654	321		321	4	325
BHA	1,100	0.7196	3,527		3,527	47	3,574
HUMAN SERVICES	40,300	26.3651	129,225		129,225	1,714	130,939
JOB TRAINING	2,200	1.4393	7,054		7,054	93	7,147
LIBRARY	1,751	1.1455	5,615		5,615	74	5,689
AG EXTENSION	200	0.1308	641		641	8	649
ROADS	2,100	1.3738	6,734		6,734	89	6,823
PARKS	1,000	0.6542	3,207		3,207	42	3,249
FLEET MANAGEMENT	800	0.5234	2,565		2,565	34	2,599
BLDG MAINTENANCE	3,000	1.9626	9,620		9,620	127	9,747
SURVEYOR	500	0.3271	1,603		1,603	21	1,624
PW-ADMIN	400	0.2617	1,283		1,283	17	1,300
KCWMA	4,000	2.6168	12,826		12,826	170	12,996
SubTotal	152,856	100.0000	490,146		490,146	6,344	496,490
TOTAL	152,856	100.0000	490,146		490,146	6,344	496,490

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	874	0.4506	34		34		34
INSURANCE	1,338	0.6899	52		52		52
HUMAN RESOURCES	1,155	0.5955	45		45		45
FINANCE	2,564	1.3220	100		100		100
COMMUNICATIONS	1,385	0.7141	54		54	1	55
COUNTY COUNSEL	1,522	0.7847	59		59	1	60
BOARD OF SUP.	773	0.3985	30		30		30
ASSESSOR	2,090	1.0776	81		81	1	82
ELECTIONS	655	0.3377	26		26		26
INFO. TECHNOLOGY	4,328	2.2315	169		169	2	171
ITD PC REPLACEMENT	202	0.1041	8		8		8
PURCHASING	168	0.0866	7		7		7
MICROFILM/STORAGE	410	0.2114	16		16		16
CENTRAL SERVICES	714	0.3681	28		28		28
TELECOMMUNICATION	507	0.2614	20		20		20
UNEMP. INS.	1	0.0005					
WORKERS COMP	58	0.0299	2		2		2
LIAB. INSURANCE	1,849	0.9533	72		72	1	73
LAW LIBRARY	71	0.0366	3		3		3
GEN. FUND COURT	4,214	2.1727	164		164	2	166
DA AB109	264	0.1361	10		10		10
COURT REPORTER	25	0.0129	1		1		1
DA PROSECUTION	5,093	2.6259	199		199	3	202
CHILD SUPPORT	4,051	2.0886	158		158	2	160
DA CHILD ABDUCT.	179	0.0923	7		7		7
CHILD ADVOCACY	527	0.2717	21		21		21
DA FED VAWA	324	0.1671	13		13		13
DA PRISONS	857	0.4419	33		33		33
DA ST RAPE GRANT	1	0.0005					
DA MISC GRANTS	375	0.1933	15		15		15



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Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GRAND JURY	119	0.0614	5		5		5
SHERIFF ADMIN	2,311	1.1915	90		90	1	91
SHERIFF-GTF	70	0.0361	3		3		3
SHERIFF-NTF	165	0.0851	6		6		6
SHERIFF-AB109	6,166	3.1791	240		240	3	243
SHERIFF-OPS.	8,424	4.3433	328		328	4	332
RURAL CRIME	336	0.1732	13		13		13
SHERIFF OPS-AB443	476	0.2454	19		19		19
COURT SECURITY	1,120	0.5775	44		44	1	45
SHERIFF - JAIL	10,310	5.3157	402		402	5	407
JUVENILE CENTER	3,766	1.9417	147		147	2	149
PROBATION-AB109	1,774	0.9147	69		69	1	70
PROBATION-SB678	1,220	0.6290	48		48	1	49
PROB-GREAT GRANT	63	0.0325	2		2		2
PROB-YOBG	395	0.2037	15		15		15
PROBATION	5,130	2.6450	200		200	3	203
VICTIM ASSIST PROG	238	0.1227	9		9		9
PROB. MISC GRANTS	372	0.1918	15		15		15
FIRE	10,754	5.5446	419		419	6	425
OFFICE OF EMERG MGT	291	0.1500	11		11		11
HOMELAND SECURITY	190	0.0980	7		7		7
AG COMMISSIONER	2,446	1.2611	95		95	1	96
BLDG INSPECTION	459	0.2367	18		18		18
PLANNING	862	0.4444	34		34		34
LAFCO	38	0.0196	1		1		1
RECORDER	555	0.2862	22		22		22
PUBLIC GUARDIAN	593	0.3057	23		23		23
ANIMAL CONTROL	327	0.1686	13		13		13
ANIMAL SHELTER	656	0.3382	26		26		26
HEALTH DEPT	321	0.1655	13		13		13



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Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH-ADMIN	402	0.2073	16		16		16
COMM. DISEASE	701	0.3614	27		27		27
EHS	1,419	0.7316	55		55	1	56
PUB HLTH NURSING	572	0.2949	22		22		22
HEALTH LAB	469	0.2418	18		18		18
TOBACCO GRANT	232	0.1196	9		9		9
WIC	1,852	0.9549	72		72	1	73
TB PROGRAM	181	0.0933	7		7		7
HEALTH INFO MGT	509	0.2624	20		20		20
EMERGENCY PREP	383	0.1975	15		15		15
AIDS PROGRAM	242	0.1248	9		9		9
CHILD HEALTH	587	0.3026	23		23		23
CALIFORNIA CHILDREN	957	0.4934	37		37		37
HEALTH GRANTS	254	0.1310	10		10		10
MARGOLIN GRANT	261	0.1346	10		10		10
MENTAL HEALTH	7,537	3.8860	294		294	4	298
MENTAL HLTH-CNTY	1,130	0.5826	44		44	1	45
SUBSTANCE ABUSE	1,632	0.8414	64		64	1	65
BHA-MH ACT	7,598	3.9174	296		296	4	300
FIRST 5	1,752	0.9033	68		68	1	69
AOD GRANTS	12	0.0062					
HUMAN SERVICES	35,264	18.1816	1,378		1,378	24	1,402
CHILD ABUSE	227	0.1170	9		9		9
LIBRARY	1,923	0.9915	75		75	1	76
AG EXTENSION	183	0.0944	7		7		7
ROADS	7,210	3.7174	281		281	4	285
PARKS	1,136	0.5857	44		44	1	45
FLEET MANAGEMENT	2,935	1.5132	114		114	2	116
BLDG MAINTENANCE	2,883	1.4864	112		112	2	114
SURVEYOR	133	0.0686	5		5		5



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Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
TRANSIT AGENCY	3,347	1.7257	130		130	2	132
CAL VANS ADMIN	2,208	1.1384	86		86	1	87
VANPOOL	1,130	0.5826	44		44	1	45
AITS	3,004	1.5488	117		117	2	119
PW-ADMIN	70	0.0361	3		3		3
KCWMA	7,098	3.6596	277		277	4	281
SubTotal	193,954	100.0000	7,562		7,562	98	7,660
TOTAL	193,954	100.0000	7,562		7,562	98	7,660

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET



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Activity - GENERAL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	874	0.4933	3,043		3,043		3,043
INSURANCE	1,338	0.7552	4,659		4,659		4,659
HUMAN RESOURCES	1,155	0.6519	4,022		4,022		4,022
FINANCE	2,564	1.4472	8,928		8,928		8,928
COMMUNICATIONS	1,385	0.7817	4,823		4,823	65	4,888
COUNTY COUNSEL	1,522	0.8591	5,300		5,300	71	5,371
BOARD OF SUP.	773	0.4363	2,692		2,692	36	2,728
ASSESSOR	2,090	1.1797	7,278		7,278	97	7,375
ELECTIONS	655	0.3697	2,281		2,281	31	2,312
INFO. TECHNOLOGY	4,328	2.4429	15,071		15,071	202	15,273
ITD PC REPLACEMENT	202	0.1140	703		703	9	712
PURCHASING	168	0.0948	585		585	8	593
MICROFILM/STORAGE	410	0.2314	1,428		1,428	19	1,447
CENTRAL SERVICES	714	0.4030	2,486		2,486	33	2,519
TELECOMMUNICATION	507	0.2862	1,765		1,765	24	1,789
UNEMP. INS.	1	0.0006	3		3		3
WORKERS COMP	58	0.0327	202		202	3	205
LIAB. INSURANCE	1,849	1.0436	6,439		6,439	86	6,525
LAW LIBRARY	71	0.0401	247		247	3	250
GEN. FUND COURT	4,214	2.3785	14,674		14,674	197	14,871
DA AB109	264	0.1490	919		919	12	931
COURT REPORTER	25	0.0141	87		87	1	88
DA PROSECUTION	5,093	2.8747	17,735		17,735	237	17,972
CHILD SUPPORT	4,051	2.2865	14,107		14,107	189	14,296
DA CHILD ABDUCT.	179	0.1010	623		623	8	631
CHILD ADVOCACY	527	0.2975	1,835		1,835	25	1,860
DA FED VAWA	324	0.1829	1,128		1,128	15	1,143
DA PRISONS	857	0.4837	2,984		2,984	40	3,024
DA ST RAPE GRANT	1	0.0006	3		3		3
DA MISC GRANTS	375	0.2117	1,306		1,306	17	1,323



All Monetary Values Are \$ Dollars
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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
GRAND JURY	119	0.0672	414		414	6	420
SHERIFF ADMIN	2,311	1.3044	8,047		8,047	108	8,155
SHERIFF-GTF	70	0.0395	244		244	3	247
SHERIFF-NTF	165	0.0931	575		575	8	583
SHERIFF-AB109	6,166	3.4803	21,471		21,471	288	21,759
SHERIFF-OPS.	8,424	4.7548	29,334		29,334	393	29,727
RURAL CRIME	336	0.1897	1,170		1,170	16	1,186
SHERIFF OPS-AB443	476	0.2687	1,658		1,658	22	1,680
COURT SECURITY	1,120	0.6322	3,900		3,900	52	3,952
SHERIFF - JAIL	10,310	5.8194	35,902		35,902	481	36,383
JUVENILE CENTER	3,766	2.1257	13,114		13,114	176	13,290
PROBATION-AB109	1,774	1.0013	6,177		6,177	83	6,260
PROBATION-SB678	1,220	0.6886	4,248		4,248	57	4,305
PROB-GREAT GRANT	63	0.0356	219		219	3	222
PROB-YOBG	395	0.2230	1,375		1,375	18	1,393
PROBATION	5,130	2.8956	17,864		17,864	239	18,103
VICTIM ASSIST PROG	238	0.1343	829		829	11	840
PROB. MISC GRANTS	372	0.2100	1,295		1,295	17	1,312
FIRE	10,754	6.0700	37,448		37,448	501	37,949
OFFICE OF EMERG MGT	291	0.1643	1,013		1,013	14	1,027
HOMELAND SECURITY	190	0.1072	662		662	9	671
AG COMMISSIONER	2,446	1.3806	8,518		8,518	114	8,632
BLDG INSPECTION	459	0.2591	1,598		1,598	21	1,619
PLANNING	862	0.4865	3,002		3,002	40	3,042
LAFCO	38	0.0214	132		132	2	134
RECORDER	555	0.3133	1,933		1,933	26	1,959
PUBLIC GUARDIAN	593	0.3347	2,065		2,065	28	2,093
ANIMAL CONTROL	327	0.1846	1,139		1,139	15	1,154
ANIMAL SHELTER	656	0.3703	2,284		2,284	31	2,315
HEALTH DEPT	321	0.1812	1,118		1,118	15	1,133



All Monetary Values Are \$ Dollars
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Report Output Prepared By County of Kings

County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - GENERAL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH-ADMIN	402	0.2269	1,400		1,400	19	1,419
COMM. DISEASE	701	0.3957	2,441		2,441	33	2,474
EHS	1,419	0.8009	4,941		4,941	66	5,007
PUB HLTH NURSING	572	0.3229	1,992		1,992	27	2,019
HEALTH LAB	469	0.2647	1,633		1,633	22	1,655
TOBACCO GRANT	232	0.1310	808		808	11	819
WIC	1,852	1.0453	6,449		6,449	86	6,535
TB PROGRAM	181	0.1022	630		630	8	638
HEALTH INFO MGT	509	0.2873	1,772		1,772	24	1,796
EMERGENCY PREP	383	0.2162	1,334		1,334	18	1,352
AIDS PROGRAM	242	0.1366	843		843	11	854
CHILD HEALTH	587	0.3313	2,044		2,044	27	2,071
CALIFORNIA CHILDREN	957	0.5402	3,332		3,332	45	3,377
HEALTH GRANTS	254	0.1434	884		884	12	896
MARGOLIN GRANT	261	0.1473	909		909	12	921
MENTAL HEALTH	7,537	4.2542	26,246		26,246	351	26,597
MENTAL HLTH-CNTY	1,130	0.6378	3,935		3,935	53	3,988
SUBSTANCE ABUSE	1,632	0.9212	5,683		5,683	76	5,759
BHA-MH ACT	7,598	4.2886	26,458		26,458	354	26,812
FIRST 5	1,752	0.9889	6,101		6,101	82	6,183
AOD GRANTS	12	0.0068	42		42	1	43
HUMAN SERVICES	35,264	19.9043	122,803		122,803	1,643	124,446
CHILD ABUSE	227	0.1281	790		790	11	801
LIBRARY	1,923	1.0854	6,696		6,696	90	6,786
AG EXTENSION	183	0.1033	637		637	9	646
ROADS	7,210	4.0696	25,107		25,107	336	25,443
PARKS	1,136	0.6412	3,956		3,956	53	4,009
FLEET MANAGEMENT	2,935	1.6566	10,220		10,220	137	10,357
BLDG MAINTENANCE	2,883	1.6273	10,039		10,039	134	10,173
SURVEYOR	133	0.0751	463		463	6	469

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

Activity - GENERAL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PW-ADMIN	70	0.0395	244		244	3	247
SubTotal	177,167	100.0000	616,936		616,936	7,985	624,921
TOTAL	177,167	100.0000	616,936		616,936	7,985	624,921

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
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
HUMAN RESOURCES	1,954	1.9612	352		352		352
FINANCE	29,413	29.5219	5,299		5,299		5,299
PROBATION	892	0.8953	161		161	3	164
HUMAN SERVICES	21,568	21.6479	3,886	-5,915	-2,029	73	-1,956
OTHER	45,804	45.9737	8,251		8,251	156	8,407
SubTotal	99,631	100.0000	17,949	-5,915	12,034	232	12,266
Direct Billed				5,915	5,915		5,915
TOTAL	99,631	100.0000	17,949		17,949	232	18,181

Allocation Basis: NUMBER OF WARRANTS ISSUED

Allocation Source: WARRANT REGISTERS

County of Kings
Cost Plan Year 2017-2018
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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	874	0.4933	541		541		541
INSURANCE	1,338	0.7552	828		828		828
HUMAN RESOURCES	1,155	0.6519	715		715		715
FINANCE	2,564	1.4472	1,587		1,587		1,587
COMMUNICATIONS	1,385	0.7817	857		857	11	868
COUNTY COUNSEL	1,522	0.8591	942		942	13	955
BOARD OF SUP.	773	0.4363	479		479	6	485
ASSESSOR	2,090	1.1797	1,294		1,294	17	1,311
ELECTIONS	655	0.3697	405		405	5	410
INFO. TECHNOLOGY	4,328	2.4429	2,679		2,679	36	2,715
ITD PC REPLACEMENT	202	0.1140	125		125	2	127
PURCHASING	168	0.0948	104		104	1	105
MICROFILM/STORAGE	410	0.2314	254		254	3	257
CENTRAL SERVICES	714	0.4030	442		442	6	448
TELECOMMUNICATION	507	0.2862	314		314	4	318
UNEMP. INS.	1	0.0006	1		1		1
WORKERS COMP	58	0.0327	36		36		36
LIAB. INSURANCE	1,849	1.0436	1,145		1,145	15	1,160
LAW LIBRARY	71	0.0401	44		44	1	45
GEN. FUND COURT	4,214	2.3785	2,609		2,609	35	2,644
DA AB109	264	0.1490	163		163	2	165
COURT REPORTER	25	0.0141	15		15		15
DA PROSECUTION	5,093	2.8747	3,153	-6,160	-3,007	42	-2,965
CHILD SUPPORT	4,051	2.2865	2,508		2,508	34	2,542
DA CHILD ABDUCT.	179	0.1010	111		111	1	112
CHILD ADVOCACY	527	0.2975	326		326	4	330
DA FED VAWA	324	0.1829	201		201	3	204
DA PRISONS	857	0.4837	531		531	7	538
DA ST RAPE GRANT	1	0.0006	1		1		1
DA MISC GRANTS	375	0.2117	232	-5,720	-5,488	3	-5,485



County of Kings
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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
GRAND JURY	119	0.0672	74		74	1	75
SHERIFF ADMIN	2,311	1.3044	1,431		1,431	19	1,450
SHERIFF-GTF	70	0.0395	43		43	1	44
SHERIFF-NTF	165	0.0931	102		102	1	103
SHERIFF-AB109	6,166	3.4803	3,817		3,817	51	3,868
SHERIFF-OPS.	8,424	4.7548	5,215		5,215	70	5,285
RURAL CRIME	336	0.1897	208		208	3	211
SHERIFF OPS-AB443	476	0.2687	295		295	4	299
COURT SECURITY	1,120	0.6322	693		693	9	702
SHERIFF - JAIL	10,310	5.8194	6,382		6,382	85	6,467
JUVENILE CENTER	3,766	2.1257	2,331		2,331	31	2,362
PROBATION-AB109	1,774	1.0013	1,098		1,098	15	1,113
PROBATION-SB678	1,220	0.6886	755		755	10	765
PROB-GREAT GRANT	63	0.0356	39		39	1	40
PROB-YOYG	395	0.2230	245		245	3	248
PROBATION	5,130	2.8956	3,176		3,176	43	3,219
VICTIM ASSIST PROG	238	0.1343	147		147	2	149
PROB. MISC GRANTS	372	0.2100	230		230	3	233
FIRE	10,754	6.0700	6,657		6,657	89	6,746
OFFICE OF EMERG MGT	291	0.1643	180		180	2	182
HOMELAND SECURITY	190	0.1072	118		118	2	120
AG COMMISSIONER	2,446	1.3806	1,514		1,514	20	1,534
BLDG INSPECTION	459	0.2591	284		284	4	288
PLANNING	862	0.4865	534		534	7	541
LAFCO	38	0.0214	24		24		24
RECORDER	555	0.3133	344		344	5	349
PUBLIC GUARDIAN	593	0.3347	367		367	5	372
ANIMAL CONTROL	327	0.1846	202		202	3	205
ANIMAL SHELTER	656	0.3703	406		406	5	411
HEALTH DEPT	321	0.1812	199		199	3	202



County of Kings
Cost Plan Year 2017-2018
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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
HEALTH-ADMIN	402	0.2269	249		249	3	252
COMM. DISEASE	701	0.3957	434		434	6	440
EHS	1,419	0.8009	878		878	12	890
PUB HLTH NURSING	572	0.3229	354		354	5	359
HEALTH LAB	469	0.2647	290		290	4	294
TOBACCO GRANT	232	0.1310	144		144	2	146
WIC	1,852	1.0453	1,146		1,146	15	1,161
TB PROGRAM	181	0.1022	112		112	2	114
HEALTH INFO MGT	509	0.2873	315		315	4	319
EMERGENCY PREP	383	0.2162	237		237	3	240
AIDS PROGRAM	242	0.1366	150		150	2	152
CHILD HEALTH	587	0.3313	363		363	5	368
CALIFORNIA CHILDREN	957	0.5402	592		592	8	600
HEALTH GRANTS	254	0.1434	157		157	2	159
MARGOLIN GRANT	261	0.1473	162		162	2	164
MENTAL HEALTH	7,537	4.2542	4,666		4,666	63	4,729
MENTAL HLTH-CNTY	1,130	0.6378	700		700	9	709
SUBSTANCE ABUSE	1,632	0.9212	1,010		1,010	14	1,024
BHA-MH ACT	7,598	4.2886	4,703		4,703	63	4,766
FIRST 5	1,752	0.9889	1,085	-6,560	-5,475	15	-5,460
AOD GRANTS	12	0.0068	7		7		7
HUMAN SERVICES	35,264	19.9043	21,829		21,829	294	22,123
CHILD ABUSE	227	0.1281	141		141	2	143
LIBRARY	1,923	1.0854	1,190		1,190	16	1,206
AG EXTENSION	183	0.1033	113		113	2	115
ROADS	7,210	4.0696	4,463		4,463	60	4,523
PARKS	1,136	0.6412	703		703	9	712
FLEET MANAGEMENT	2,935	1.6566	1,817		1,817	24	1,841
BLDG MAINTENANCE	2,883	1.6273	1,785		1,785	24	1,809
SURVEYOR	133	0.0751	82		82	1	83



County of Kings
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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
PW-ADMIN	70	0.0395	43		43	1	44
OTHER	0			-27,415	-27,415		-27,415
SubTotal	177,167	100.0000	109,672	-45,855	63,817	1,420	65,237
Direct Billed				45,855	45,855		45,855
TOTAL	177,167	100.0000	109,672		109,672	1,420	111,092

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
ADMINISTRATION	7,039	1,176	2,245	34	3,043	0	541
INSURANCE	5,583	44	0	52	4,659	0	828
HUMAN RESOURCES	10,292	2,432	2,726	45	4,022	352	715
FINANCE	23,784	2,098	5,772	100	8,928	5,299	1,587
COMMUNICATIONS	12,193	1,508	4,874	55	4,888	0	868
COUNTY COUNSEL	12,790	1,530	4,874	60	5,371	0	955
BOARD OF SUP.	6,158	640	2,275	30	2,728	0	485
ASSESSOR	17,832	1,347	7,717	82	7,375	0	1,311
ELECTIONS	6,911	2,214	1,949	26	2,312	0	410
EMP. BENEFITS	88	88	0	0	0	0	0
INFO. TECHNOLOGY	31,609	3,053	10,397	171	15,273	0	2,715
ITD PC REPLACEMENT	913	66	0	8	712	0	127
PURCHASING	1,589	235	649	7	593	0	105
MICROFILM/STORAGE	4,359	1,015	1,624	16	1,447	0	257
CENTRAL SERVICES	5,759	1,464	1,300	28	2,519	0	448
TELECOMMUNICATION	2,789	662	0	20	1,789	0	318
IT ADMIN.	1,395	95	1,300	0	0	0	0
UNEMP. INS.	63	59	0	0	3	0	1
WORKERS COMP	626	383	0	2	205	0	36
LIAB. INSURANCE	8,295	537	0	73	6,525	0	1,160
LAW LIBRARY	936	427	211	3	250	0	45
GEN. FUND COURT	23,449	5,768	0	166	14,871	0	2,644
DA AB109	2,331	7	1,218	10	931	0	165
COURT REPORTER	104	0	0	1	88	0	15
DA PROSECUTION	32,165	3,716	13,240	202	17,972	0	(2,965)
CHILD SUPPORT	38,553	4,010	17,545	160	14,296	0	2,542
DA CHILD ABDUCT.	1,494	95	649	7	631	0	112
CHILD ADVOCACY	4,402	1,022	1,169	21	1,860	0	330
DA FED VAWA	2,489	154	975	13	1,143	0	204
DA PRISONS	6,598	404	2,599	33	3,024	0	538
DA ST RAPE GRANT	19	15	0	0	3	0	1
DA MISC GRANTS	(2,760)	412	975	15	1,323	0	(5,485)
GRAND JURY	2,774	2,274	0	5	420	0	75



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

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
SHERIFF ADMIN	19,438	3,568	6,174	91	8,155	0	1,450
SHERIFF-GTF	1,016	722	0	3	247	0	44
SHERIFF-NTF	2,106	1,089	325	6	583	0	103
SHERIFF-AB109	48,518	1,854	20,794	243	21,759	0	3,868
SHERIFF-OPS.	59,800	4,312	20,144	332	29,727	0	5,285
RURAL CRIME	2,392	7	975	13	1,186	0	211
SHERIFF OPS-AB443	3,629	7	1,624	19	1,680	0	299
COURT SECURITY	10,295	154	5,442	45	3,952	0	702
SHERIFF - JAIL	79,836	4,333	32,246	407	36,383	0	6,467
JAIL KITCHEN	5,081	1,832	3,249	0	0	0	0
JUVENILE CENTER	29,309	1,162	12,346	149	13,290	0	2,362
PROBATION-AB109	15,482	729	7,310	70	6,260	0	1,113
PROBATION-SB678	7,486	743	1,624	49	4,305	0	765
PROB-GREAT GRANT	300	36	0	2	222	0	40
PROB-YOYG	3,648	368	1,624	15	1,393	0	248
PROBATION	42,275	4,179	16,407	203	18,103	164	3,219
VICTIM ASSIST PROG	2,472	743	731	9	840	0	149
PROB. MISC GRANTS	3,780	596	1,624	15	1,312	0	233
FIRE	76,734	7,571	24,043	425	37,949	0	6,746
OFFICE OF EMERG MGT	2,339	794	325	11	1,027	0	182
HOMELAND SECURITY	834	36	0	7	671	0	120
AG COMMISSIONER	19,966	1,582	8,122	96	8,632	0	1,534
BLDG INSPECTION	4,085	860	1,300	18	1,619	0	288
PLANNING	8,329	1,788	2,924	34	3,042	0	541
LAFCO	520	361	0	1	134	0	24
KCAG	2,663	2,663	0	0	0	0	0
RECORDER	5,267	338	2,599	22	1,959	0	349
PUBLIC GUARDIAN	7,158	1,096	3,574	23	2,093	0	372
ANIMAL CONTROL	2,568	221	975	13	1,154	0	205
ANIMAL SHELTER	7,034	2,333	1,949	26	2,315	0	411
HEALTH DEPT	2,328	655	325	13	1,133	0	202
HEALTH-ADMIN	8,906	2,671	4,548	16	1,419	0	252
COMM. DISEASE	5,775	559	2,275	27	2,474	0	440



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County of Kings
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For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
EHS	10,616	1,089	3,574	56	5,007	0	890
PUB HLTH NURSING	4,399	375	1,624	22	2,019	0	359
HEALTH LAB	4,590	1,648	975	18	1,655	0	294
MEDICAL RECORDS	147	147	0	0	0	0	0
TOBACCO GRANT	1,896	273	649	9	819	0	146
WIC	17,584	1,368	8,447	73	6,535	0	1,161
TB PROGRAM	1,761	677	325	7	638	0	114
HEALTH INFO MGT	6,366	7	4,224	20	1,796	0	319
EMERGENCY PREP	2,940	684	649	15	1,352	0	240
AIDS PROGRAM	3,292	1,302	975	9	854	0	152
CHILD HEALTH	4,604	257	1,885	23	2,071	0	368
CALIFORNIA CHILDREN	8,284	566	3,704	37	3,377	0	600
HEALTH GRANTS	2,111	397	649	10	896	0	159
MARGOLIN GRANT	1,895	280	520	10	921	0	164
MEDICAL ASSISTANCE	125	125	0	0	0	0	0
MENTAL HEALTH	32,617	993	0	298	26,597	0	4,729
MENTAL HLTH-CNTY	5,088	346	0	45	3,988	0	709
SUBSTANCE ABUSE	9,244	1,096	1,300	65	5,759	0	1,024
BHA-MH ACT	44,001	4,650	7,473	300	26,812	0	4,766
FIRST 5	3,135	1,368	975	69	6,183	0	(5,460)
AOD GRANTS	382	7	325	0	43	0	7
BHA	5,436	1,862	3,574	0	0	0	0
HUMAN SERVICES	288,769	11,815	130,939	1,402	124,446	(1,956)	22,123
IHSS	1,972	1,972	0	0	0	0	0
CHILD ABUSE	1,682	729	0	9	801	0	143
JOB TRAINING	15,880	8,733	7,147	0	0	0	0
LIBRARY	17,465	3,708	5,689	76	6,786	0	1,206
AG EXTENSION	1,851	434	649	7	646	0	115
ROADS	41,864	4,790	6,823	285	25,443	0	4,523
PARKS	10,678	2,663	3,249	45	4,009	0	712
FLEET MANAGEMENT	20,534	5,621	2,599	116	10,357	0	1,841
BLDG MAINTENANCE	26,067	4,224	9,747	114	10,173	0	1,809
SURVEYOR	2,549	368	1,624	5	469	0	83



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

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
TRANSIT AGENCY	4,178	4,046	0	132	0	0	0
CAL VANS ADMIN	5,178	5,091	0	87	0	0	0
VANPOOL	4,018	3,973	0	45	0	0	0
AITS	4,107	3,988	0	119	0	0	0
PW-ADMIN	2,941	1,347	1,300	3	247	0	44
KCWMA	21,128	7,851	12,996	281	0	0	0
OTHER	(19,008)	0	0	0	0	8,407	(27,415)
Direct Billed	51,770	0	0	0	0	5,915	45,855
Total	1,438,126	179,782	496,490	7,660	624,921	18,181	111,092



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 2017-2018
Fiscal Year 2015-2016
Schedule .2 - Costs To Be Allocated
For Department COMMUNICATIONS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,422,464			1,422,464
FIXED ASSETS	(37,405)			
Total Deductions:	(37,405)			(37,405)
BUILDING DEPRECIATION	8,309		8,309	
EQUIPMENT DEPRECIATION	57,981		57,981	
ADMINISTRATION	5,774	263	6,037	
INSURANCE	6,165	116	6,281	
HUMAN RESOURCES	10,790	307	11,097	
FINANCE	12,032	161	12,193	
Total Allocated Additions:	101,051	847	101,898	101,898
CHARGES FOR SERVICES-RENT	(1,200)			
Total Departmental Cost Adjustments:	(1,200)			(1,200)
Total To Be Allocated:	1,484,910	847		1,485,757



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .3 - Costs Allocated By Activity
For Department COMMUNICATIONS

	Total	General & Admin	RADIO DISPATCH
Wages & Benefits			
SALARIES & WAGES	926,149	0	926,149
FRINGE BENEFITS	278,126	0	278,126
Other Expense & Cost			
SERVICES & SUPPLIES	180,784	0	180,784
*FIXED ASSETS	37,405	37,405	0
OTHER REVENUE-PROJECT REIMBURSEMENT	0	0	0
Departmental Totals			
Total Expenditures	1,422,464	37,405	1,385,059
Deductions			
Total Deductions	(37,405)	(37,405)	0
Cost Adjustments			
CHARGES FOR SERVICES-RENT	(1,200)	(1,200)	0
Functional Cost	1,383,859	(1,200)	1,385,059
Allocation Step 1			
Inbound- All Others	101,051	101,051	0
Reallocate Admin Costs		(99,851)	99,851
1st Allocation	1,484,910	0	1,484,910
Allocation Step 2			
Inbound- All Others	847	847	0
Reallocate Admin Costs		(847)	847
2nd Allocation	847	0	847
Total For 07 COMMUNICATIONS			
Total Allocated	1,485,757	0	1,485,757



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016

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.	31,448	53.2764	791,108		791,108	451	791,559
PROBATION	8,668	14.6846	218,052		218,052	124	218,176
FIRE	5,296	8.9720	133,226	-201,812	-68,586	76	-68,510
ANIMAL CONTROL	3,526	5.9734	88,700		88,700	51	88,751
OTHER	10,090	17.0936	253,824	-100,177	153,647	145	153,792
SubTotal	59,028	100.0000	1,484,910	-301,989	1,182,921	847	1,183,768
Direct Billed				301,989	301,989		301,989
TOTAL	59,028	100.0000	1,484,910		1,484,910	847	1,485,757

Allocation Basis: NUMBER OF CALLS

Allocation Source: COMMUNICATIONS RECORDS



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .5 - Allocation Summary
For Department COMMUNICATIONS

Receiving Department	Total	RADIO DISPATCH
SHERIFF-OPS.	791,559	791,559
PROBATION	218,176	218,176
FIRE	(68,510)	(68,510)
ANIMAL CONTROL	88,751	88,751
OTHER	153,792	153,792
Direct Billed	301,989	301,989
Total	<u>1,485,757</u>	<u>1,485,757</u>



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 2016 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 \$696,388 are shown as direct billed to the appropriate departments.

County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .2 - Costs To Be Allocated
For Department COUNTY COUNSEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,521,832			1,521,832
BUILDING DEPRECIATION	4,395		4,395	
EQUIPMENT DEPRECIATION	887		887	
ADMINISTRATION	6,345	290	6,635	
INSURANCE	5,846	109	5,955	
HUMAN RESOURCES	10,790	307	11,097	
FINANCE	12,621	169	12,790	
COUNTY COUNSEL		76,969	76,969	
Total Allocated Additions:	40,884	77,844	118,728	118,728
Total To Be Allocated:	1,562,716	77,844		1,640,560



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .3 - Costs Allocated By Activity
For Department COUNTY COUNSEL

	Total	General & Admin	LEGAL SERVICES	UNALLOWED
Wages & Benefits				
SALARIES & WAGES	1,006,261	122,634	546,391	337,236
FRINGE BENEFITS	345,812	42,154	187,776	115,882
Other Expense & Cost				
SERVICES & SUPPLIES	169,759	20,694	92,179	56,886
FIXED ASSETS	0	0	0	0
Departmental Totals				
Total Expenditures	1,521,832	185,482	826,346	510,004
Deductions				
Total Deductions	0	0	0	0
Functional Cost	1,521,832	185,482	826,346	510,004
Allocation Step 1				
Inbound- All Others	40,884	40,884	0	0
Reallocate Admin Costs		(226,366)	139,976	86,390
Unallocated Costs	(596,394)	0	0	(596,394)
1st Allocation	966,322	0	966,322	0
Allocation Step 2				
Inbound- All Others	77,844	77,844	0	0
Reallocate Admin Costs		(77,844)	48,136	29,708
Unallocated Costs	(29,708)	0	0	(29,708)
2nd Allocation	48,136	0	48,136	0
Total For 08 COUNTY COUNSEL				
Total Allocated	1,014,458	0	1,014,458	0



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
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	464	2.7851	26,913		26,913		26,913
INSURANCE	102	0.6122	5,916		5,916		5,916
HUMAN RESOURCES	229	1.3746	13,283		13,283		13,283
FINANCE	159	0.9544	9,222		9,222		9,222
COUNTY COUNSEL	1,327	7.9652	76,969		76,969		76,969
BOARD OF SUP.	1,468	8.8115	85,148		85,148	4,914	90,062
ASSESSOR	105	0.6303	6,090		6,090	352	6,442
ELECTIONS	117	0.7023	6,786		6,786	392	7,178
INFO. TECHNOLOGY	100	0.6002	5,800		5,800	335	6,135
PURCHASING	41	0.2461	2,378		2,378	137	2,515
DA AB109	29	0.1741	1,682		1,682	97	1,779
DA PROSECUTION	61	0.3661	3,538		3,538	204	3,742
CHILD SUPPORT	50	0.3001	2,900		2,900	167	3,067
GRAND JURY	53	0.3181	3,074		3,074	177	3,251
SHERIFF ADMIN	185	1.1104	10,730		10,730	619	11,349
SHERIFF-AB109	1,228	7.3709	71,227		71,227	4,111	75,338
PROBATION-AB109	323	1.9388	18,735		18,735	1,081	19,816
PROBATION	213	1.2785	12,355		12,355	713	13,068
FIRE	72	0.4322	4,176		4,176	241	4,417
OFFICE OF EMERG MGT	14	0.0840	812		812	47	859
AG COMMISSIONER	36	0.2161	2,088		2,088	121	2,209
PLANNING	363	2.1789	21,055	-15,912	5,143	1,215	6,358
LAFCO	23	0.1381	1,334	-870	464	77	541
RECORDER	29	0.1741	1,682		1,682	97	1,779
PUBLIC GUARDIAN	392	2.3529	22,737	-17,789	4,948	1,312	6,260
ANIMAL CONTROL	34	0.2041	1,972		1,972	114	2,086
HEALTH-ADMIN	136	0.8163	7,888		7,888	455	8,343
EHS	15	0.0900	870		870	50	920
FIRST 5	20	0.1200	1,160	-1,866	-706	67	-639
BHA	100	0.6002	5,800	-15,481	-9,681	335	-9,346



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .4 - Detail Activity Allocations
For Department COUNTY COUNSEL

Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JOB TRAINING	24	0.1441	1,392		1,392	80	1,472
LIBRARY	19	0.1140	1,102		1,102	64	1,166
AG EXTENSION	40	0.2401	2,320		2,320	134	2,454
PARKS	37	0.2221	2,146		2,146	124	2,270
PW-ADMIN	624	3.7455	36,194		36,194	2,089	38,283
KCWMA	32	0.1921	1,856		1,856	107	1,963
OTHER	8,396	50.3963	486,992	-644,470	-157,478	28,108	-129,370
SubTotal	16,660	100.0000	966,322	-696,388	269,934	48,136	318,070
Direct Billed				696,388	696,388		696,388
TOTAL	16,660	100.0000	966,322		966,322	48,136	1,014,458

Allocation Basis: DIRECT HOURS OF ATTORNEYS

Allocation Source: COUNTY COUNSEL TIME RECORDS



County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .5 - Allocation Summary
For Department COUNTY COUNSEL

Receiving Department	Total	LEGAL SERVICES
ADMINISTRATION	26,913	26,913
INSURANCE	5,916	5,916
HUMAN RESOURCES	13,283	13,283
FINANCE	9,222	9,222
COUNTY COUNSEL	76,969	76,969
BOARD OF SUP.	90,062	90,062
ASSESSOR	6,442	6,442
ELECTIONS	7,178	7,178
INFO. TECHNOLOGY	6,135	6,135
PURCHASING	2,515	2,515
DA AB109	1,779	1,779
DA PROSECUTION	3,742	3,742
CHILD SUPPORT	3,067	3,067
GRAND JURY	3,251	3,251
SHERIFF ADMIN	11,349	11,349
SHERIFF-AB109	75,338	75,338
PROBATION-AB109	19,816	19,816
PROBATION	13,068	13,068
FIRE	4,417	4,417
OFFICE OF EMERG MGT	859	859
AG COMMISSIONER	2,209	2,209
PLANNING	6,358	6,358
LAFCO	541	541
RECORDER	1,779	1,779
PUBLIC GUARDIAN	6,260	6,260
ANIMAL CONTROL	2,086	2,086
HEALTH-ADMIN	8,343	8,343
EHS	920	920
FIRST 5	(639)	(639)
BHA	(9,346)	(9,346)
JOB TRAINING	1,472	1,472
LIBRARY	1,166	1,166
AG EXTENSION	2,454	2,454



All Monetary Values Are \$ Dollars

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Report Output Prepared By County of Kings

County of Kings
Cost Plan Year 2017-2018
Fiscal Year 2015-2016
Schedule .5 - Allocation Summary
For Department COUNTY COUNSEL

Receiving Department	Total	LEGAL SERVICES
PARKS	2,270	2,270
PW-ADMIN	38,283	38,283
KCWMA	1,963	1,963
OTHER	(129,370)	(129,370)
Direct Billed	696,388	696,388
Total	1,014,458	1,014,458

