



**BETTY T. YEE**  
California State Controller

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Kings  
Hanford, California**

**Date: June 1, 2018  
Filing Ref: KIN19**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2018-19**. 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. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by 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 fiscal year **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, 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 cost 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 county departments' costs 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 and 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 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 by 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 Uniform Guidance, 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:** There are no adjustments in the fiscal year 2018-19 Cost Allocation Plan.

---

**SECTION IV: ACCEPTANCE**

---

**COUNTY OF KINGS**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

BY Rebecca Valenzuela

BY [Signature]

Rebecca Valenzuela

**Jim Reisinger, Manager  
Local Government Policy Section  
Local Govt Programs & Services Division**

Name

Director of Finance

Title

6/11/18

Date

6/18/18

Date

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


cc: State and Federal Agencies

Attachment

KINGS COUNTY, CALIFORNIA  
COUNTYWIDE COST ALLOCATION PLAN  
ACTUAL FY 2016/2017

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, 2017, 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.

  
Signature/Date

Rebecca Valenzuela, CPA, CGMA  
Name

Director of Finance  
Title

COUNTY OF KINGS FY 2016/2017  
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 2017-2018

Analyst Rate	\$120.02 /hr
Mainframe Rate	\$95.01 /hr
Core Network Services	\$28.53 /month/Connection
E-mail Services	\$0.03 /month/MB storage
Service Desk	\$58.08 /month/PC
Data Center	\$2.08 /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 2016/2017  
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 2016/2017**

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 2016/2017  
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 2018-2019**  
 Fiscal Year 2016-2017  
 Table of Contents

Summary Data	Summary	Page #
Schedule A - Allocated Costs By Department	A	1
Schedule B - Fixed Costs Proposed	B	19
Schedule C - Summary Of Allocated Costs	C	23
Schedule D - Detail Of Allocated Costs	D	27
Schedule E - Summary Of Allocation Basis	E	35
<b>BUILDING DEPRECIATION</b>	<b>Detail</b>	<b>Page #</b>
Narrative	1.1	37
Schedule .2 - Detail Costs To Be Allocated	1.2	38
Schedule .3 - Costs To Be Allocated By Activity	1.3	39
Schedule .4 - Detail Activity Allocations-BUILDING DEPRECIATION	1.4.1	40
Schedule .5 - Allocation Summary	1.5	42
<b>EQUIPMENT DEPRECIATION</b>	<b>Detail</b>	<b>Page #</b>
Narrative	2.1	44
Schedule .2 - Detail Costs To Be Allocated	2.2	45
Schedule .3 - Costs To Be Allocated By Activity	2.3	46
Schedule .4 - Detail Activity Allocations-EQUIPMENT DEPRECIATION	2.4.1	47
Schedule .5 - Allocation Summary	2.5	49
<b>ADMINISTRATION</b>	<b>Detail</b>	<b>Page #</b>
Narrative	3.1	51
Schedule .2 - Detail Costs To Be Allocated	3.2	52
Schedule .3 - Costs To Be Allocated By Activity	3.3	53
Schedule .4 - Detail Activity Allocations-BUDGET ADMIN	3.4.1	55
Schedule .4 - Detail Activity Allocations-DEPT ADMIN	3.4.2	59
Schedule .4 - Detail Activity Allocations-RISK MANAGEMENT	3.4.3	63
Schedule .4 - Detail Activity Allocations-PERSONNEL ADMIN	3.4.4	64
Schedule .5 - Allocation Summary	3.5	65
<b>INSURANCE</b>	<b>Detail</b>	<b>Page #</b>
Narrative	4.1	68
Schedule .2 - Detail Costs To Be Allocated	4.2	69
Schedule .3 - Costs To Be Allocated By Activity	4.3	70
Schedule .4 - Detail Activity Allocations-BLANKET BOND	4.4.1	72
Schedule .4 - Detail Activity Allocations-PROPERTY/FIRE	4.4.2	75
Schedule .4 - Detail Activity Allocations-MEDICAL MALPRCT	4.4.3	77
Schedule .4 - Detail Activity Allocations-GEN LIAB EXPR	4.4.4	78
Schedule .4 - Detail Activity Allocations-GEN LIAB EXPO	4.4.5	79
Schedule .4 - Detail Activity Allocations-POLLUTION LIAB	4.4.6	82



County of Kings  
Cost Plan Year 2018-2019  
Fiscal Year 2016-2017  
Table of Contents

Schedule .4 - Detail Activity Allocations-AIRCRAFT INSURANCE .....	4.4.7	84
Schedule .4 - Detail Activity Allocations-CYBER INSURANCE .....	4.4.8	85
Schedule .5 - Allocation Summary .....	4.5	89
<b>HUMAN RESOURCES</b>	<b>Detail</b>	<b>Page #</b>
Narrative .....	5.1	97
Schedule .2 - Detail Costs To Be Allocated .....	5.2	98
Schedule .3 - Costs To Be Allocated By Activity .....	5.3	99
Schedule .4 - Detail Activity Allocations-PERSONNEL .....	5.4.1	100
Schedule .4 - Detail Activity Allocations-TUITION REIMB .....	5.4.2	103
Schedule .5 - Allocation Summary .....	5.5	104
<b>FINANCE</b>	<b>Detail</b>	<b>Page #</b>
Narrative .....	6.1	107
Schedule .2 - Detail Costs To Be Allocated .....	6.2	108
Schedule .3 - Costs To Be Allocated By Activity .....	6.3	109
Schedule .4 - Detail Activity Allocations-CLAIMS .....	6.4.1	111
Schedule .4 - Detail Activity Allocations-PAYROLL .....	6.4.2	115
Schedule .4 - Detail Activity Allocations-COST PLAN .....	6.4.3	118
Schedule .4 - Detail Activity Allocations-GENERAL ACCTG .....	6.4.4	122
Schedule .4 - Detail Activity Allocations-TREAS WARRANTS .....	6.4.5	126
Schedule .4 - Detail Activity Allocations-AUDIT .....	6.4.6	127
Schedule .5 - Allocation Summary .....	6.5	131
<b>COMMUNICATIONS</b>	<b>Detail</b>	<b>Page #</b>
Narrative .....	7.1	135
Schedule .2 - Detail Costs To Be Allocated .....	7.2	136
Schedule .3 - Costs To Be Allocated By Activity .....	7.3	137
Schedule .4 - Detail Activity Allocations-RADIO DISPATCH .....	7.4.1	138
Schedule .5 - Allocation Summary .....	7.5	139
<b>COUNTY COUNSEL</b>	<b>Detail</b>	<b>Page #</b>
Narrative .....	8.1	140
Schedule .2 - Detail Costs To Be Allocated .....	8.2	141
Schedule .3 - Costs To Be Allocated By Activity .....	8.3	142
Schedule .4 - Detail Activity Allocations-LEGAL SERVICES .....	8.4.1	143
Schedule .4 - Detail Activity Allocations-HSA LEGAL SERVICES .....	8.4.2	145
Schedule .5 - Allocation Summary .....	8.5	146

County of Kings  
 Cost Plan Year 2018-2019  
 Fiscal Year 2016-2017

Detail

Allocated Costs By Department

Central Service Departments	BOARD OF SUP.	ASSESSOR	F/A REPAIR	ELECTIONS	EMP. BENEFITS	INFO. TECHNOLOGY	ITD PC REPLACEMENT
BUILDING DEPRECIATION	12,439	11,152	0	6,853	0	38,201	0
EQUIPMENT	0	6,464	0	3,779	0	0	0
ADMINISTRATION	2,942	8,364	0	2,748	0	16,587	984
INSURANCE	3,077	8,007	0	2,553	0	10,879	0
HUMAN RESOURCES	4,696	15,934	0	4,025	0	23,789	0
FINANCE	8,119	24,555	0	9,017	164	40,779	1,417
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	107,152	3,189	0	0	0	2,870	0
Total Allocated	138,425	77,665	0	28,975	164	133,105	2,401
Roll Forward	11,888	( 9,471)	0	( 94,255)	72	( 3,624)	1,896
Cost With Roll Forward	150,313	68,194	0	( 65,280)	236	129,481	4,297
Adjustments	0	0	0	0	0	0	0
Proposed Costs	150,313	68,194	0	( 65,280)	236	129,481	4,297

County of Kings  
 Cost Plan Year 2018-2019  
 Fiscal Year 2016-2017

Detail

Allocated Costs By Department

Central Service Departments	PURCHASING	MICROFILM/STORAGE	CENTRAL SERVICES	TELECOMMUNICATION	IT ADMIN.	UNEMP. INS.	WORKERS COMP
BUILDING DEPRECIATION	1,002	12,348	9,123	0	0	0	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	658	1,724	2,880	2,221	0	0	4,203
INSURANCE	782	2,607	1,790	17	1,160	0	0
HUMAN RESOURCES	1,342	3,354	2,683	0	2,683	0	0
FINANCE	2,189	5,534	7,145	3,572	2,239	57	5,899
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	2,424	0	0	0	0	0	0
Total Allocated	8,397	25,567	23,621	5,810	6,082	57	10,102
Roll Forward	1,711	2,251	2,191	533	1,290	( 10)	( 10,128)
Cost With Roll Forward	10,108	27,818	25,812	6,343	7,372	47	( 26)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	10,108	27,818	25,812	6,343	7,372	47	( 26)



County of Kings  
 Cost Plan Year 2018-2019  
 Fiscal Year 2016-2017

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	2,962	225,639	0	0	27,582	0
EQUIPMENT	0	0	0	0	0	38,058	0
ADMINISTRATION	3,302	225	15,290	887	102	19,794	15,540
INSURANCE	0	508	10,664	1,018	0	18,111	18,591
HUMAN RESOURCES	0	436	0	2,348	0	27,506	33,544
FINANCE	5,379	936	25,853	3,015	131	45,256	50,057
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	191	0	2,870	0	3,827	4,018
Total Allocated	8,681	5,258	277,446	10,138	233	180,134	121,750
Roll Forward	( 2,723)	( 36)	220,024	6,484	( 7)	( 7,519)	( 16,118)
Cost With Roll Forward	5,958	5,222	497,470	16,622	226	172,615	105,632
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,958	5,222	497,470	16,622	226	172,615	105,632



County of Kings  
 Cost Plan Year 2018-2019  
 Fiscal Year 2016-2017

Detail

Allocated Costs By Department

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	7,792	0	0	0	0	0
EQUIPMENT	0	883	0	0	0	6,619	778
ADMINISTRATION	711	1,907	1,147	3,239	0	1,391	396
INSURANCE	589	1,309	875	2,306	17	875	17
HUMAN RESOURCES	1,342	2,415	2,013	5,367	0	2,013	0
FINANCE	2,100	5,360	3,228	8,785	7	( 1,971)	2,381
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	1,786
Total Allocated	4,742	19,666	7,263	19,697	24	8,927	5,358
Roll Forward	( 219)	858	1,244	( 1,068)	( 17)	( 2,474)	( 3,271)
Cost With Roll Forward	4,523	20,524	8,507	18,629	7	6,453	2,087
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,523	20,524	8,507	18,629	7	6,453	2,087



County of Kings  
 Cost Plan Year 2018-2019  
 Fiscal Year 2016-2017

Detail

Allocated Costs By Department

Central Service Departments	SHERIFF ADMIN	SHERIFF-GTF	SHERIFF-NTF	SHERIFF-AB109	SHERIFF-OPS.	RURAL CRIME	SHERIFF OPS-AB443
BUILDING DEPRECIATION	70,727	16,096	16,096	0	0	0	0
EQUIPMENT	40,673	0	8,520	13,054	147,996	10,945	0
ADMINISTRATION	8,977	764	392	24,075	39,091	1,099	1,859
INSURANCE	8,076	467	753	18,323	572,848	875	1,447
HUMAN RESOURCES	12,747	0	671	42,936	42,759	2,013	3,354
FINANCE	25,770	1,591	1,738	67,236	88,225	3,029	5,076
COMMUNICATIONS	0	0	0	0	796,253	0	0
COUNTY COUNSEL	13,904	0	0	79,024	0	0	0
Total Allocated	180,874	18,918	28,170	244,648	1,687,172	17,961	11,736
Roll Forward	19,757	17,985	18,440	22,980	98,622	1,263	( 1,035)
Cost With Roll Forward	200,631	36,903	46,610	267,628	1,785,794	19,224	10,701
Adjustments	0	0	0	0	0	0	0
Proposed Costs	200,631	36,903	46,610	267,628	1,785,794	19,224	10,701





County of Kings  
 Cost Plan Year 2018-2019  
 Fiscal Year 2016-2017

Detail

Allocated Costs By Department

Central Service Departments	COURT SECURITY	SHERIFF - JAIL	JAIL KITCHEN	SHERIFF-INMATE WELFARE	ASSET FORFEITURE TRUST	SHERIFF-SPECIAL TRUST	JUVENILE CENTER
BUILDING DEPRECIATION	0	1,130,596	15,028	0	0	0	70,142
EQUIPMENT	0	13,404	8,829	0	0	0	9,267
ADMINISTRATION	4,558	44,054	0	632	87	195	14,848
INSURANCE	5,093	54,429	3,364	17	17	17	14,320
HUMAN RESOURCES	13,875	68,430	6,708	0	0	0	26,705
FINANCE	15,520	115,004	6,847	1,123	183	394	40,902
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	39,046	1,425,917	40,776	1,772	287	606	176,184
Roll Forward	12,378	260,438	5,968	0	0	0	9,337
Cost With Roll Forward	51,424	1,686,355	46,744	1,772	287	606	185,521
Adjustments	0	0	0	0	0	0	0
Proposed Costs	51,424	1,686,355	46,744	1,772	287	606	185,521



County of Kings  
 Cost Plan Year 2018-2019  
 Fiscal Year 2016-2017

Detail

Allocated Costs By Department

Central Service Departments	PROBATION-AB109	PROBATION-SB678	PROB-GREAT GRANT	PROB-YOBB	PROB-PROP 36	PROBATION	TITLE II GRANTS
BUILDING DEPRECIATION	0	0	0	0	0	41,414	0
EQUIPMENT	44,815	0	0	0	0	5,615	0
ADMINISTRATION	6,603	5,429	0	1,709	0	19,185	0
INSURANCE	6,452	1,447	0	1,447	17	17,588	0
HUMAN RESOURCES	16,092	3,354	0	3,354	0	32,538	0
FINANCE	21,220	10,386	7	5,209	0	54,625	0
COMMUNICATIONS	0	0	0	0	0	207,074	0
COUNTY COUNSEL	0	25,002	0	0	0	19,899	0
Total Allocated	95,182	45,618	7	11,719	17	397,938	0
Roll Forward	1,135	25,375	( 174)	( 321)	0	35,840	( 269)
Cost With Roll Forward	96,317	70,993	( 167)	11,398	17	433,778	( 269)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	96,317	70,993	( 167)	11,398	17	433,778	( 269)



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Allocated Costs By Department**

Detail

Central Service Departments	VICTIM WITNESS	FEMALE JUV CENTER	VICTIM ASSIST PROG	PROB. MISC GRANTS	FIRE	OFFICE OF EMERG MGT	HOMELAND SECURITY
BUILDING DEPRECIATION	0	0	0	285	84,825	0	0
EQUIPMENT	696	0	5,171	1,911	480,346	20,690	0
ADMINISTRATION	0	0	1,006	1,518	42,516	1,050	30
INSURANCE	253	0	732	1,579	30,742	589	17
HUMAN RESOURCES	0	0	1,678	3,354	56,937	1,342	0
FINANCE	0	0	3,332	5,138	104,551	3,020	60
COMMUNICATIONS	0	0	0	0	( 65,609)	0	0
COUNTY COUNSEL	0	0	0	0	5,995	191	0
Total Allocated	949	0	11,919	13,785	740,303	26,882	107
Roll Forward	( 12,522)	0	9,820	( 9,738)	108,948	14,897	( 1,880)
Cost With Roll Forward	( 11,573)	0	21,739	4,047	849,251	41,779	( 1,773)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	( 11,573)	0	21,739	4,047	849,251	41,779	( 1,773)



**County of Kings  
 Cost Plan Year 2018-2019  
 Fiscal Year 2016-2017  
 Allocated Costs By Department**

Detail

Central Service Departments	AG COMMISSIONER	BLDG INSPECTION	PLANNING	LAFCO	REGIONAL PLANNING	KCAG	RECORDER
BUILDING DEPRECIATION	53,860	1,837	5,532		288	0	1,685
EQUIPMENT	4,945	0	3,528		0	0	2,456
ADMINISTRATION	9,774	1,971	3,661		198	0	1,754
INSURANCE	14,937	1,346	3,148		46	0	2,487
HUMAN RESOURCES	16,772	2,683	7,034		0	0	5,367
FINANCE	27,590	5,340	11,310		621	2,462	6,749
COMMUNICATIONS	0	0	0		0	0	0
COUNTY COUNSEL	2,870	0	2,802	( 2,523)	0	0	829
Total Allocated	130,748	13,177	37,015	( 1,370)	0	2,462	21,327
Roll Forward	1,773	( 816)	( 11,422)	( 2,359)	0	( 152)	( 3,734)
Cost With Roll Forward	132,521	12,361	25,593	( 3,729)	0	2,310	17,593
Adjustments	0	0	0	0	0	0	0
Proposed Costs	132,521	12,361	25,593	( 3,729)	0	2,310	17,593



County of Kings  
 Cost Plan Year 2018-2019  
 Fiscal Year 2016-2017

Allocated Costs By Department

Detail

Central Service Departments	PUBLIC GUARDIAN	ANIMAL CONTROL	ANIMAL SHELTER	HEALTH DEPT	HEALTH-ADMIN	COMM. DISEASE	EHS
BUILDING DEPRECIATION	7,668	0	6,577	0	45,909	0	0
EQUIPMENT	947	7,684	1,320	14,421	30,508	701	1,492
ADMINISTRATION	1,937	1,231	2,916	1,144	1,537	2,460	5,938
INSURANCE	3,849	875	2,748	3,989	21,986	2,019	4,675
HUMAN RESOURCES	7,380	2,013	4,025	671	9,393	5,693	9,393
FINANCE	9,545	3,441	9,285	2,504	11,639	7,527	16,021
COMMUNICATIONS	0	99,125	0	0	0	0	0
COUNTY COUNSEL	40,205	2,679	0	0	15,180	0	1,659
Total Allocated	71,531	117,048	26,871	22,729	136,152	18,400	39,178
Roll Forward	24,740	46,726	( 893)	( 59,698)	( 56,591)	447	( 7,533)
Cost With Roll Forward	96,271	163,774	25,978	( 36,969)	79,561	18,847	31,645
Adjustments	0	0	0	0	0	0	0
Proposed Costs	96,271	163,774	25,978	( 36,969)	79,561	18,847	31,645



County of Kings  
 Cost Plan Year 2018-2019  
 Fiscal Year 2016-2017

Allocated Costs By Department

Detail

Central Service Departments	PUB HLTH NURSING	HEALTH LAB	MEDICAL RECORDS	TOBACCO GRANT	WIC	TB PROGRAM	FAMILY PLANNING
BUILDING DEPRECIATION	0	0	0	0	0	0	0
EQUIPMENT	0	750	0	0	23,430	0	0
ADMINISTRATION	1,892	1,768	0	703	7,179	624	0
INSURANCE	1,447	875	17	303	7,453	303	17
HUMAN RESOURCES	5,139	2,013	0	671	17,443	671	0
FINANCE	5,491	5,004	107	1,808	24,221	1,820	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	13,969	10,410	124	3,485	79,726	3,418	17
Roll Forward	2,188	( 11,628)	( 786)	( 1,895)	2,787	( 951)	( 20,819)
Cost With Roll Forward	16,157	( 1,218)	( 662)	1,590	82,513	2,467	( 20,802)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	16,157	( 1,218)	( 662)	1,590	82,513	2,467	( 20,802)



County of Kings  
 Cost Plan Year 2018-2019  
 Fiscal Year 2016-2017

Detail

Allocated Costs By Department

Central Service Departments	HEALTH INFO MGT	EMERGENCY PREP	AIDS PROGRAM	CHILD HEALTH	CALIFORNIA CHILDREN	HEALTH GRANTS	MARGOLIN GRANT
BUILDING DEPRECIATION	0	0	0	0	0	0	0
EQUIPMENT	0	33,131	0	0	725	0	0
ADMINISTRATION	1,667	1,170	1,058	2,637	3,563	1,223	912
INSURANCE	3,164	589	875	1,676	3,164	589	474
HUMAN RESOURCES	7,380	1,342	2,013	3,891	7,380	1,342	1,074
FINANCE	8,027	3,417	4,221	6,764	11,061	3,024	2,277
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	20,238	39,649	8,167	14,968	25,893	6,178	4,737
Roll Forward	( 9,954)	15,305	( 226)	1,538	( 634)	199	( 109)
Cost With Roll Forward	10,284	54,954	7,941	16,506	25,259	6,377	4,628
Adjustments	0	0	0	0	0	0	0
Proposed Costs	10,284	54,954	7,941	16,506	25,259	6,377	4,628



County of Kings  
 Cost Plan Year 2018-2019  
 Fiscal Year 2016-2017

Allocated Costs By Department

Detail

Central Service Departments	MEDICAL ASSISTANCE	MENTAL HEALTH	MENTAL HLTH-CNTY	SUBSTANCE ABUSE	BHA-MH ACT	FIRST 5	AOD GRANTS
BUILDING DEPRECIATION	0	0	0	0	0	0	0
EQUIPMENT	0	0	0	0	10,289	0	0
ADMINISTRATION	0	33,028	4,572	6,951	33,730	8,178	0
INSURANCE	0	0	17	1,160	7,740	875	0
HUMAN RESOURCES	0	0	0	4,678	18,114	3,010	0
FINANCE	92	44,140	6,261	12,646	63,367	6,892	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	( 407)	0
Total Allocated	92	77,168	10,850	25,435	133,240	18,548	0
Roll Forward	( 864)	2,834	( 485)	2,729	17,192	( 1,439)	( 1,580)
Cost With Roll Forward	( 772)	80,002	10,365	28,164	150,432	17,109	( 1,580)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	( 772)	80,002	10,365	28,164	150,432	17,109	( 1,580)





County of Kings  
 Cost Plan Year 2018-2019  
 Fiscal Year 2016-2017

Detail

Allocated Costs By Department

Central Service Departments	BHA	HUMAN SERVICES	IHSS	CATEGORICAL AID	CHILD ABUSE	JOB TRAINING	LIBRARY
BUILDING DEPRECIATION	1,057	288,684	0	0	0	0	53,749
EQUIPMENT	0	0	0	0	0	0	41,748
ADMINISTRATION	0	152,971	0	0	737	0	7,422
INSURANCE	3,735	155,926	17	0	0	6,309	11,787
HUMAN RESOURCES	8,722	292,507	0	0	0	14,759	11,748
FINANCE	8,107	440,414	1,999	0	1,451	21,767	22,570
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	( 8,968)	( 28,812)	0	0	0	638	2,168
Total Allocated	12,653	1,301,690	2,016	0	2,188	43,473	151,192
Roll Forward	( 6,152)	168,091	( 1,040)	0	( 615)	( 1,855)	45,330
Cost With Roll Forward	6,501	1,469,781	976	0	1,573	41,618	196,522
Adjustments	0	0	0	0	0	0	0
Proposed Costs	6,501	1,469,781	976	0	1,573	41,618	196,522



County of Kings  
 Cost Plan Year 2018-2019  
 Fiscal Year 2016-2017

Detail

Allocated Costs By Department

Central Service Departments	AG EXTENSION	ROADS	PARKS	BLDG PROJECTS	FLEET MANAGEMENT	BLDG MAINTENANCE	SURVEYOR
BUILDING DEPRECIATION	30,602	1,253	36,347	0	27,406	30,332	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	744	27,407	4,685	0	11,325	12,656	808
INSURANCE	2,226	74,931	5,123	0	5,248	12,023	1,447
HUMAN RESOURCES	1,342	14,088	6,708	0	5,367	24,152	3,354
FINANCE	2,442	52,216	14,136	0	24,203	39,984	3,898
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	1,530	0	0	0	0
Total Allocated	37,356	169,895	68,529	0	73,549	119,147	9,507
Roll Forward	5,478	( 12,107)	1,446	0	6,684	26,571	1,632
Cost With Roll Forward	42,834	157,788	69,975	0	80,233	145,718	11,139
Adjustments	0	0	0	0	0	0	0
Proposed Costs	42,834	157,788	69,975	0	80,233	145,718	11,139



County of Kings  
 Cost Plan Year 2018-2019  
 Fiscal Year 2016-2017  
 Allocated Costs By Department

Detail

Central Service Departments	KCAPTA AITS	TRANSIT AGENCY	KCAPTA VAN POOL	AITS II	GREENFIELD AITS	VENTURA AITS	SACRAMENTO AITS
BUILDING DEPRECIATION	0	0	0	0	0	0	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	0	0	0	0	0	0	0
INSURANCE	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0
FINANCE	0	4,070	0	0	0	0	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	0	4,070	0	0	0	0	0
Roll Forward	( 3,740)	3,904	0	0	( 7)	0	0
Cost With Roll Forward	( 3,740)	7,974	0	0	( 7)	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	( 3,740)	7,974	0	0	( 7)	0	0



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Allocated Costs By Department**

Detail

Central Service Departments	CAL VANS ADMIN	VANPOOL	AITS	PW-ADMIN	KCWMA	OTHER	SubTotal
BUILDING DEPRECIATION	4,035	0	0	8,027	0	580,455	2,985,605
EQUIPMENT	0	0	0	0	0	0	1,046,588
ADMINISTRATION	0	0	0	0	0	0	691,050
INSURANCE	1,002	0	0	1,969	0	0	1,201,247
HUMAN RESOURCES	0	0	0	2,683	0	0	1,006,352
FINANCE	5,737	4,068	4,155	3,448	28,333	( 15,952)	1,833,099
COMMUNICATIONS	0	0	0	0	0	190,803	1,227,646
COUNTY COUNSEL	0	0	0	24,173	( 3,388)	91,457	414,434
Total Allocated	10,774	4,068	4,155	40,300	24,945	846,753	10,406,021
Roll Forward	( 159)	631	1,010	7,876	( 2,896)	705,718	1,606,436
Cost With Roll Forward	10,615	4,699	5,165	48,176	22,049	1,552,471	12,012,457
Adjustments	0	0	0	0	0	0	0
Proposed Costs	10,615	4,699	5,165	48,176	22,049	1,552,471	12,012,457



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Allocated Costs By Department**

Detail

Central Service Departments	Direct Billed	Unallocated	Total
BUILDING DEPRECIATION	0	0	2,985,605
EQUIPMENT	0	0	1,046,588
ADMINISTRATION	258,794	37,837	987,681
INSURANCE	0	0	1,201,247
HUMAN RESOURCES	0	0	1,006,352
FINANCE	50,630	1,386,605	3,270,334
COMMUNICATIONS	239,308	0	1,466,954
COUNTY COUNSEL	738,424	541,306	1,694,164
Total Allocated	1,287,156	1,965,748	13,658,925
Roll Forward	0	0	1,606,436
Cost With Roll Forward	1,287,156	1,965,748	15,265,361
Adjustments	0	0	0
Proposed Costs	1,287,156	1,965,748	15,265,361



All Monetary Values Are \$ Dollars  
 MAXCARS © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings

County of Kings  
Cost Plan Year 2018-2019  
Fiscal Year 2016-2017  
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2019	Fixed Costs Fiscal 2019	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
BOARD OF SUP.	138,425	126,537	11,888	150,313	0	150,313
ASSESSOR	77,665	87,136	( 9,471)	68,194	0	68,194
F/A REPAIR	0	0	0	0	0	0
ELECTIONS	28,975	123,230	( 94,255)	( 65,280)	0	( 65,280)
EMP. BENEFITS	164	92	72	236	0	236
INFO. TECHNOLOGY	133,105	136,729	( 3,624)	129,481	0	129,481
ITD PC REPLACEMENT	2,401	505	1,896	4,297	0	4,297
PURCHASING	8,397	6,686	1,711	10,108	0	10,108
MICROFILM/STORAGE	25,567	23,316	2,251	27,818	0	27,818
CENTRAL SERVICES	23,621	21,430	2,191	25,812	0	25,812
TELECOMMUNICATION	5,810	5,277	533	6,343	0	6,343
IT ADMIN.	6,082	4,792	1,290	7,372	0	7,372
UNEMP. INS.	57	67	( 10)	47	0	47
WORKERS COMP	10,102	20,230	( 10,128)	( 26)	0	( 26)
LAB. INSURANCE	8,681	11,404	( 2,723)	5,958	0	5,958
LAW LIBRARY	5,258	5,294	( 36)	5,222	0	5,222
GEN. FUND COURT	277,446	57,422	220,024	497,470	0	497,470
DA AB109	10,138	3,654	6,484	16,622	0	16,622
COURT REPORTER	233	240	( 7)	226	0	226
DA PROSECUTION	180,134	187,653	( 7,519)	172,615	0	172,615
CHILD SUPPORT	121,750	137,868	( 16,118)	105,632	0	105,632
DA CHILD ABDUCT.	4,742	4,961	( 219)	4,523	0	4,523
CHILD ADVOCACY	19,666	18,808	858	20,524	0	20,524
DA FED VAWA	7,263	6,019	1,244	8,507	0	8,507
DA PRISONS	19,697	20,765	( 1,068)	18,629	0	18,629
DA ST RAPE GRANT	24	41	( 17)	7	0	7
DA MISC GRANTS	8,927	11,401	( 2,474)	6,453	0	6,453
GRAND JURY	5,358	8,629	( 3,271)	2,087	0	2,087
SHERIFF ADMIN	180,874	161,117	19,757	200,631	0	200,631
SHERIFF-GTF	18,918	933	17,985	36,903	0	36,903
SHERIFF-NTF	28,170	9,730	18,440	46,610	0	46,610
SHERIFF-AB109	244,648	221,668	22,980	267,628	0	267,628
SHERIFF-OPS.	1,687,172	1,588,550	98,622	1,785,794	0	1,785,794
RURAL CRIME	17,961	16,698	1,263	19,224	0	19,224



All Monetary Values Are \$ Dollars  
MAXCARS © 2018 MAXIMUS, INC.  
Report Output Prepared By County of Kings

**County of Kings  
 Cost Plan Year 2018-2019  
 Fiscal Year 2016-2017  
 Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2019	Fixed Costs Fiscal 2019	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
SHERIFF OPS-AB443	11,736	12,771	( 1,035)	10,701	0	10,701
COURT SECURITY	39,046	26,668	12,378	51,424	0	51,424
SHERIFF - JAIL	1,425,917	1,165,479	260,438	1,686,355	0	1,686,355
JAIL KITCHEN	40,776	34,808	5,968	46,744	0	46,744
SHERIFF-INMATE WELFARE	1,772	0	0	1,772	0	1,772
ASSET FORFEITURE TRUST	287	0	0	287	0	287
SHERIFF-SPECIAL TRUST	606	0	0	606	0	606
JUVENILE CENTER	176,184	166,847	9,337	185,521	0	185,521
PROBATION-AB109	95,182	94,047	1,135	96,317	0	96,317
PROBATION-SB678	45,618	20,243	25,375	70,993	0	70,993
PROB-GREAT GRANT	7	181	( 174)	( 167)	0	( 167)
PROB-YOYG	11,719	12,040	( 321)	11,398	0	11,398
PROB-PROP 36	17	17	0	17	0	17
PROBATION	397,938	362,098	35,840	433,778	0	433,778
TITLE II GRANTS	0	269	( 269)	( 269)	0	( 269)
VICTIM WITNESS	949	13,471	( 12,522)	( 11,573)	0	( 11,573)
FEMALE JUV CENTER	0	0	0	0	0	0
VICTIM ASSIST PROG	11,919	2,099	9,820	21,739	0	21,739
PROB. MISC GRANTS	13,785	23,523	( 9,738)	4,047	0	4,047
FIRE	740,303	631,365	108,948	849,261	0	849,261
OFFICE OF EMERG MGT	26,882	11,985	14,897	41,779	0	41,779
HOMELAND SECURITY	107	1,987	( 1,880)	( 1,773)	0	( 1,773)
AG COMMISSIONER	130,748	128,975	1,773	132,521	0	132,521
BLDG INSPECTION	13,177	13,993	( 816)	12,361	0	12,361
PLANNING	37,015	48,437	( 11,422)	25,553	0	25,553
LAFCO	( 1,370)	989	( 2,359)	( 3,729)	0	( 3,729)
REGIONAL PLANNING	0	0	0	0	0	0
KCAG	2,462	2,614	( 152)	2,310	0	2,310
RECORDER	21,327	25,061	( 3,734)	17,593	0	17,593
PUBLIC GUARDIAN	71,531	46,791	24,740	96,271	0	96,271
ANIMAL CONTROL	117,048	70,322	46,726	163,774	0	163,774
ANIMAL SHELTER	26,871	27,764	( 893)	25,978	0	25,978
HEALTH DEPT	22,729	82,427	( 59,698)	( 36,969)	0	( 36,969)
HEALTH-ADMIN	136,152	192,743	( 56,591)	79,561	0	79,561

**MAXIMUS**  
 HEALTHCARE  
 All Monetary Values Are \$ Dollars  
 MAXCARS © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings

**County of Kings  
 Cost Plan Year 2018-2019  
 Fiscal Year 2016-2017  
 Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2019	Fixed Costs Fiscal 2019	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
COMM. DISEASE	18,400	17,953	447	18,847	0	18,847
EHS	39,178	46,711	( 7,533)	31,645	0	31,645
PUB HLTH NURSING	13,969	11,781	2,188	16,157	0	16,157
HEALTH LAB	10,410	22,038	( 11,628)	( 1,218)	0	( 1,218)
MEDICAL RECORDS	124	910	( 786)	( 662)	0	( 662)
TOBACCO GRANT	3,485	5,380	( 1,895)	1,590	0	1,590
WIC	79,726	76,939	2,787	82,513	0	82,513
TB PROGRAM	3,418	4,369	( 951)	2,467	0	2,467
FAMILY PLANNING	17	20,836	( 20,819)	( 20,802)	0	( 20,802)
HEALTH INFO MGT	20,238	30,192	( 9,954)	10,284	0	10,284
EMERGENCY PREP	39,649	24,344	15,305	54,954	0	54,954
AIDS PROGRAM	8,167	8,393	( 226)	7,941	0	7,941
CHILD HEALTH	14,968	13,430	1,538	16,506	0	16,506
CALIFORNIA CHILDREN	25,893	26,527	( 634)	25,259	0	25,259
HEALTH GRANTS	6,178	5,979	199	6,377	0	6,377
MARGOLIN GRANT	4,737	4,846	( 109)	4,628	0	4,628
MEDICAL ASSISTANCE	92	956	( 864)	( 772)	0	( 772)
MENTAL HEALTH	77,168	74,334	2,834	80,002	0	80,002
MENTAL HLTH-CNTY	10,850	11,335	( 485)	10,365	0	10,365
SUBSTANCE ABUSE	25,435	22,706	2,729	28,164	0	28,164
BHA-MH ACT	133,240	116,048	17,192	150,432	0	150,432
FIRST 5	18,548	19,987	( 1,439)	17,109	0	17,109
AOD GRANTS	0	1,580	( 1,580)	( 1,580)	0	( 1,580)
BHA	12,653	18,805	( 6,152)	6,501	0	6,501
HUMAN SERVICES	1,301,690	1,133,599	168,091	1,469,781	0	1,469,781
IHSS	2,016	3,056	( 1,040)	976	0	976
CATEGORICAL AID	0	0	0	0	0	0
CHILDR ABUSE	2,188	2,803	( 615)	1,573	0	1,573
JOB TRAINING	43,473	45,328	( 1,855)	41,618	0	41,618
LIBRARY	151,192	105,862	45,330	196,522	0	196,522
AG EXTENSION	37,356	31,878	5,478	42,834	0	42,834
ROADS	169,895	182,002	( 12,107)	157,788	0	157,788
PARKS	68,529	67,083	1,446	69,975	0	69,975
BLDG PROJECTS	0	0	0	0	0	0

All Monetary Values Are \$ Dollars  
 MAXCARS © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings





**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2019	Fixed Costs Fiscal 2019	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
FLEET MANAGEMENT	73,549	66,865	6,684	80,233	0	80,233
BLDG MAINTENANCE	119,147	92,576	26,571	145,718	0	145,718
SURVEYOR	9,507	7,875	1,632	11,139	0	11,139
KCAPTA AITS	0	3,740	( 3,740)	( 3,740)	0	( 3,740)
TRANSIT AGENCY	4,070	166	3,904	7,974	0	7,974
KCAPTA VAN POOL	0	0	0	0	0	0
AITS II	0	0	0	0	0	0
GREENFIELD AITS	0	7	( 7)	( 7)	0	( 7)
VENTURA AITS	0	0	0	0	0	0
SACRAMENTO AITS	0	0	0	0	0	0
CAL VANS ADMIN	10,774	10,933	( 159)	10,615	0	10,615
VANPOOL	4,068	3,437	631	4,699	0	4,699
AITS	4,155	3,145	1,010	5,165	0	5,165
PW-ADMIN	40,300	32,424	7,876	48,176	0	48,176
KCWMMA	24,945	27,841	( 2,896)	22,049	0	22,049
OTHER	846,753	141,035	705,718	1,552,471	0	1,552,471
SubTotal	10,406,021	8,796,920	1,606,436	12,012,457	0	12,012,457
Direct Billed	1,287,156					1,287,156
Unallocated	1,965,748					1,965,748
Total	13,658,925					15,265,361



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING DEPRECIATION	3,022,380	0	138,425
EQUIPMENT DEPRECIATION	1,094,897	0	77,665
ADMINISTRATION	1,118,675	0	0
INSURANCE	1,086,281	0	28,975
HUMAN RESOURCES	1,264,140	( 280,504)	164
FINANCE	3,275,489	0	133,105
COMMUNICATIONS	1,599,720	( 223,411)	2,401
COUNTY COUNSEL	1,701,258	0	8,397
BOARD OF SUP.			25,567
ASSESSOR			23,621
F/A REPAIR			5,810
ELECTIONS			6,082
EMP. BENEFITS			57
INFO. TECHNOLOGY			10,102
ITD PC REPLACEMENT			8,681
PURCHASING			5,258
MICROFILM/STORAGE			277,446
CENTRAL SERVICES			10,138
TELECOMMUNICATION			233
IT ADMIN.			180,134
UNEMP. INS.			121,750
WORKERS COMP			4,742
LIAB. INSURANCE			19,666
LAW LIBRARY			7,263
GEN. FUND COURT			19,697
DA AB109			24
COURT REPORTER			8,927
DA PROSECUTION			5,358
CHILD SUPPORT			
DA CHILD ABDUCT.			
CHILD ADVOCACY			
DA FED VAWA			
DA PRISONS			
DA ST RAPE GRANT			
DA MISC GRANTS			
GRAND JURY			

County of Kings  
 Cost Plan Year 2018-2019  
 Fiscal Year 2016-2017

Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
SHERIFF ADMIN			180,874
SHERIFF-GTF			18,918
SHERIFF-NTF			28,170
SHERIFF-AB109			244,648
SHERIFF-OPS.			1,687,172
RURAL CRIME			17,961
SHERIFF OPS-AB443			11,736
COURT SECURITY			39,046
SHERIFF - JAIL			1,425,917
JAIL KITCHEN			40,776
SHERIFF-INMATE WELFARE			1,772
ASSET FORFEITURE TRUST			287
SHERIFF-SPECIAL TRUST			606
JUVENILE CENTER			176,184
PROBATION-AB109			95,182
PROBATION-SB678			45,618
PROB-GREAT GRANT			7
PROB-YOBS			11,719
PROB-PROP 36			17
PROBATION			397,938
TITLE II GRANTS			0
VICTIM WITNESS			949
FEMALE JUV CENTER			0
VICTIM ASSIST PROG			11,919
PROB. MISC GRANTS			13,785
FIRE			740,303
OFFICE OF EMERG MGT			26,882
HOMELAND SECURITY			107
AG COMMISSIONER			130,748
BLDG INSPECTION			13,177
PLANNING			37,015
LAFCO			( 1,370)
REGIONAL PLANNING			0
KCAG			2,462
RECORDER			21,327
PUBLIC GUARDIAN			71,531

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
ANIMAL CONTROL			117,048
ANIMAL SHELTER			26,871
HEALTH DEPT			22,729
HEALTH-ADMIN			136,152
COMM. DISEASE			18,400
EHS			39,178
PUB HLTH NURSING			13,969
HEALTH LAB			10,410
MEDICAL RECORDS			124
TOBACCO GRANT			3,485
WIC			79,726
TB PROGRAM			3,418
FAMILY PLANNING			17
HEALTH INFO MGT			20,238
EMERGENCY PREP			39,649
AIDS PROGRAM			8,167
CHILD HEALTH			14,968
CALIFORNIA CHILDREN			25,893
HEALTH GRANTS			6,178
MARGOLIN GRANT			4,737
MEDICAL ASSISTANCE			92
MENTAL HEALTH			77,168
MENTAL HLTH-CNTY			10,850
SUBSTANCE ABUSE			25,435
BHA-MH ACT			133,240
FIRST 5			18,548
AOD GRANTS			0
BHA			12,653
HUMAN SERVICES			1,301,690
IHSS			2,016
CATEGORICAL AID			0
CHILD ABUSE			2,188
JOB TRAINING			43,473
LIBRARY			151,192
AG EXTENSION			37,356
ROADS			169,895

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	Deviation
PARKS			68,529	
BLDG PROJECTS			0	
FLEET MANAGEMENT			73,549	
BLDG MAINTENANCE			119,147	
SURVEYOR			9,507	
KCAPTA AITS			0	
TRANSIT AGENCY			4,070	
KCAPTA VAN POOL			0	
AITS II			0	
GREENFIELD AITS			0	
VENTURA AITS			10,774	
SACRAMENTO AITS			4,068	
CAL VANS ADMIN			0	
VANPOOL			0	
AITS			4,155	
PW-ADMIN			40,300	
KCWMA			24,945	
OTHER			846,753	
Direct Billed Total			1,287,156	
Unallocated Total			1,965,748	
Totals	14,162,840	( 503,915)	13,658,925	0



County of Kings  
 Cost Plan Year 2018-2019  
 Fiscal Year 2016-2017  
 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	( 3,022,380)	0	0	0	0	0	0
EQUIPMENT	0	( 1,094,897)	0	0	0	0	0
ADMINISTRATION	10,732	2,118	5,212	( 1,167,494)	4,549	8,734	0
INSURANCE	0	0	( 1,226,624)	128,431	0	5,252	0
HUMAN RESOURCES	4,448	1,233	3,315	27,472	( 1,045,398)	12,830	0
FINANCE	8,158	1,420	6,326	12,230	13,028	( 3,332,353)	0
COMMUNICATIONS	8,788	41,981	5,740	5,320	11,405	17,411	( 1,466,954)
COUNTY COUNSEL	4,649	1,557	4,784	6,360	10,064	17,792	0
BOARD OF SUP.	12,439	0	3,077	2,942	4,696	8,119	0
ASSESSOR	11,152	6,464	8,007	8,364	15,934	24,555	0
F/A REPAIR	0	0	0	0	0	0	0
ELECTIONS	6,853	3,779	2,553	2,748	4,025	9,017	0
EMP. BENEFITS	0	0	0	0	0	164	0
INFO. TECHNOLOGY	38,201	0	10,879	16,587	23,789	40,779	0
ITD PC REPLACEMENT	0	0	0	984	0	1,417	0
PURCHASING	1,002	0	782	658	1,342	2,189	0
MICROFILM/STORAGE	12,348	0	2,607	1,724	3,354	5,534	0
CENTRAL SERVICES	9,123	0	1,790	2,880	2,683	7,145	0
TELECOMMUNICATION	0	0	17	2,221	0	3,572	0
IT ADMIN.	0	0	1,160	0	2,683	2,239	0
UNEMP. INS.	0	0	0	0	0	57	0
WORKERS COMP	0	0	0	4,203	0	5,899	0
LIAB. INSURANCE	0	0	0	3,302	0	5,379	0
LAW LIBRARY	2,962	0	508	225	436	936	0
GEN. FUND COURT	225,639	0	10,664	15,290	0	25,853	0
DA AB109	0	0	1,018	887	2,348	3,015	0
COURT REPORTER	0	0	0	102	0	131	0
DA PROSECUTION	27,582	38,058	18,111	19,794	27,506	45,256	0
CHILD SUPPORT	0	0	18,591	15,540	33,544	50,057	0
DA CHILD ABDUCT.	0	0	589	711	1,342	2,100	0
CHILD ADVOCACY	7,792	883	1,309	1,907	2,415	5,360	0
DA FED VAWA	0	0	875	1,147	2,013	3,228	0
DA PRISONS	0	0	2,306	3,239	5,367	8,785	0
DA ST RAPE GRANT	0	0	17	0	0	7	0
DA MISC GRANTS	0	6,619	875	1,391	2,013	( 1,971)	0

All Monetary Values Are \$ Dollars  
 MAXCARS © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings



County or Kings  
Cost Plan Year 2018-2019  
Fiscal Year 2016-2017  
Detail Of Allocated Costs

Department	BUILDING	EQUIPMENT	INSURANCE	ADMINISTRATION	HUMAN RESOURCES	FINANCE	COMMUNICATIONS
	1.5	2.5	4.5	3.5	5.5	6.5	7.5
GRAND JURY	0	778	17	396	0	2,381	0
SHERIFF ADMIN	70,727	40,673	8,076	8,977	12,747	25,770	0
SHERIFF-GTF	16,096	0	467	764	0	1,591	0
SHERIFF-NTF	16,096	8,520	753	392	671	1,738	0
SHERIFF-AB109	0	13,054	18,323	24,075	42,936	67,236	0
SHERIFF-OPS.	0	147,996	572,848	39,091	42,759	88,225	796,253
RURAL CRIME	0	10,945	875	1,099	2,013	3,029	0
SHERIFF OPS-AB443	0	0	1,447	1,859	3,354	5,076	0
COURT SECURITY	0	0	5,093	4,558	13,875	15,520	0
SHERIFF - JAIL	1,130,596	13,404	54,429	44,054	68,430	115,004	0
JAIL KITCHEN	15,028	8,829	3,364	0	6,708	6,847	0
SHERIFF-INMATE	0	0	17	632	0	1,123	0
ASSET FORFEITURE	0	0	17	87	0	183	0
SHERIFF-SPECIAL TRUST	0	0	17	195	0	394	0
JUVENILE CENTER	70,142	9,267	14,320	14,848	26,705	40,902	0
PROBATION-AB109	0	44,815	6,452	6,603	16,092	21,220	0
PROBATION-SB678	0	0	1,447	5,429	3,354	10,386	0
PROB-GREAT GRANT	0	0	0	0	0	7	0
PROB-YOBG	0	0	1,447	1,709	3,354	5,209	0
PROB-PROP 36	0	0	17	0	0	0	0
PROBATION	41,414	5,615	17,588	19,185	32,538	54,625	207,074
TITLE II GRANTS	0	0	0	0	0	0	0
VICTIM WITNESS	0	696	253	0	0	0	0
FEMALE JUV CENTER	0	0	0	0	0	0	0
VICTIM ASSIST PROG	0	5,171	732	1,006	1,678	3,332	0
PROB. MISC GRANTS	285	1,911	1,579	1,518	3,354	5,138	0
FIRE	84,825	480,346	30,742	42,516	56,937	104,551	65,609
OFFICE OF EMERG MGT	0	20,690	589	1,050	1,342	3,020	0
HOMELAND SECURITY	0	0	17	30	0	60	0
AG COMMISSIONER	53,860	4,945	14,937	9,774	16,772	27,590	0
BLDG INSPECTION	1,837	0	1,346	1,971	2,683	5,340	0
PLANNING	5,532	3,528	3,148	3,661	7,034	11,310	0
LAFCO	288	0	46	198	0	621	0
REGIONAL PLANNING	0	0	0	0	0	0	0
KCAG	0	0	0	0	0	2,462	0

County of Kings  
Cost Plan Year 2018-2019  
Fiscal Year 2016-2017  
Detail Of Allocated Costs

Department	BUILDING	EQUIPMENT	INSURANCE	ADMINISTRATION	HUMAN RESOURCES	FINANCE	COMMUNICATIONS
	1.5	2.5	4.5	3.5	5.5	6.5	7.5
RECORDER	1,685	2,456	2,487	1,754	5,367	6,749	0
PUBLIC GUARDIAN	7,668	947	3,849	1,937	7,380	9,545	0
ANIMAL CONTROL	0	7,684	875	1,231	2,013	3,441	99,125
ANIMAL SHELTER	6,577	1,320	2,748	2,916	4,025	9,285	0
HEALTH DEPT	0	14,421	3,989	1,144	671	2,504	0
HEALTH-ADMIN	45,909	30,508	21,986	1,537	9,393	11,639	0
COMM. DISEASE	0	701	2,019	2,460	5,693	7,527	0
EHS	0	1,492	4,675	5,938	9,393	16,021	0
PUB HLTH NURSING	0	0	1,447	1,892	5,139	5,491	0
HEALTH LAB	0	750	875	1,768	2,013	5,004	0
MEDICAL RECORDS	0	0	17	0	0	107	0
TOBACCO GRANT	0	0	303	703	671	1,808	0
WIC	0	23,430	7,453	7,179	17,443	24,221	0
TB PROGRAM	0	0	303	624	671	1,820	0
FAMILY PLANNING	0	0	17	0	0	0	0
HEALTH INFO MGT	0	0	3,164	1,667	7,380	8,027	0
EMERGENCY PREP	0	33,131	589	1,170	1,342	3,417	0
AIDS PROGRAM	0	0	875	1,058	2,013	4,221	0
CHILD HEALTH	0	0	1,676	2,637	3,891	6,764	0
CALIFORNIA CHILDREN	0	725	3,164	3,563	7,380	11,061	0
HEALTH GRANTS	0	0	589	1,223	1,342	3,024	0
MARGOLIN GRANT	0	0	474	912	1,074	2,277	0
MEDICAL ASSISTANCE	0	0	0	0	0	92	0
MENTAL HEALTH	0	0	0	33,028	0	44,140	0
MENTAL HLTH-CNTY	0	0	17	4,572	0	6,261	0
SUBSTANCE ABUSE	0	0	1,160	6,951	4,678	12,646	0
BHA-MH ACT	0	10,289	7,740	33,730	18,114	63,367	0
FIRST 5	0	0	875	8,178	3,010	6,892	0
AOD GRANTS	0	0	0	0	0	0	0
BHA	1,057	0	3,735	0	8,722	8,107	0
HUMAN SERVICES	288,684	0	155,926	152,971	292,507	440,414	0
IHSS	0	0	17	0	0	1,999	0
CATEGORICAL AID	0	0	0	0	0	0	0
CHILD ABUSE	0	0	0	737	0	1,451	0
JOB TRAINING	0	0	6,309	0	14,759	21,767	0





County of Kings  
 Cost Plan Year 2018-2019  
 Fiscal Year 2016-2017  
 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
LIBRARY	53,749	41,748	11,787	7,422	11,748	22,570	0
AG EXTENSION	30,602	0	2,226	744	1,342	2,442	0
ROADS	1,253	0	74,931	27,407	14,088	52,216	0
PARKS	36,347	0	5,123	4,685	6,708	14,136	0
BLDG PROJECTS	0	0	0	0	0	0	0
FLEET MANAGEMENT	27,406	0	5,248	11,325	5,367	24,203	0
BLDG MAINTENANCE	30,332	0	12,023	12,656	24,152	39,984	0
SURVEYOR	0	0	1,447	808	3,354	3,898	0
KCAPTA AITS	0	0	0	0	0	0	0
TRANSIT AGENCY	0	0	0	0	0	4,070	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	4,035	0	1,002	0	0	5,737	0
VANPOOL	0	0	0	0	0	4,068	0
AITS	0	0	0	0	0	4,155	0
PW-ADMIN	8,027	0	1,969	0	2,683	3,448	0
KCWMA	0	0	0	0	0	28,333	0
OTHER	580,455	0	0	0	0	( 15,962)	190,803
Direct Billings	0	0	0	258,794	0	50,630	239,308
Unallocated	0	0	0	37,837	0	1,386,605	0
Total	0	0	0	0	0	0	0



County or Kings  
 Cost Plan Year 2018-2019  
 Fiscal Year 2016-2017  
 Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
BUILDING DEPRECIATION	0	0
EQUIPMENT	0	0
ADMINISTRATION	17,474	0
INSURANCE	6,660	0
HUMAN RESOURCES	12,464	0
FINANCE	15,702	0
COMMUNICATIONS	0	0
COUNTY COUNSEL	( 1,746,464)	0
BOARD OF SUP.	107,152	138,425
ASSESSOR	3,189	77,665
F/A REPAIR	0	0
ELECTIONS	0	28,975
EMP. BENEFITS	0	164
INFO. TECHNOLOGY	2,870	133,105
ITD PC REPLACEMENT	0	2,401
PURCHASING	2,424	8,397
MICROFILM/STORAGE	0	25,567
CENTRAL SERVICES	0	23,621
TELECOMMUNICATION	0	5,810
IT ADMIN.	0	6,082
UNEMP. INS.	0	57
WORKERS COMP	0	10,102
LAB. INSURANCE	0	8,681
LAW LIBRARY	191	5,258
GEN. FUND COURT	0	277,446
DA AB109	2,870	10,138
COURT REPORTER	0	233
DA PROSECUTION	3,827	180,134
CHILD SUPPORT	4,018	121,750
DA CHILD ABDUCT.	0	4,742
CHILD ADVOCACY	0	19,666
DA FED VAWA	0	7,263
DA PRISONS	0	19,697
DA ST RAPE GRANT	0	24
DA MISC GRANTS	0	8,927

All Monetary Values Are \$ Dollars  
 MAXCARS © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings



County of Kings  
 Cost Plan Year 2018-2019  
 Fiscal Year 2016-2017  
 Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
GRAND JURY	1,786	5,358
SHERIFF ADMIN	13,904	180,874
SHERIFF-GTF	0	18,918
SHERIFF-NTF	0	28,170
SHERIFF-AB109	79,024	244,648
SHERIFF-OPS.	0	1,687,172
RURAL CRIME	0	17,961
SHERIFF OPS-AB43	0	11,736
COURT SECURITY	0	39,046
SHERIFF - JAIL	0	1,425,917
JAIL KITCHEN	0	40,776
SHERIFF-INMATE	0	1,772
ASSET FORFEITURE	0	287
SHERIFF-SPECIAL TRUST	0	606
JUVENILE CENTER	0	176,184
PROBATION-AB109	0	95,182
PROBATION-SB678	25,002	45,618
PROB-GREAT GRANT	0	7
PROB-YOBG	0	11,719
PROB-PROP 36	0	17
PROBATION	19,899	397,938
TITLE II GRANTS	0	0
VICTIM WITNESS	0	949
FEMALE JUV CENTER	0	0
VICTIM ASSIST PROG	0	11,919
PROB. MISC GRANTS	0	13,785
FIRE	5,995	740,303
OFFICE OF EMERG MGT	191	26,882
HOMELAND SECURITY	0	107
AG COMMISSIONER	2,870	130,748
BLDG INSPECTION	0	13,177
PLANNING	2,802	37,015
LAFCO	( 2,523)	( 1,370)
REGIONAL PLANNING	0	0
KCAG	0	2,462

All Monetary Values Are \$ Dollars  
 MAXCARS © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings

County of Kings  
 Cost Plan Year 2018-2019  
 Fiscal Year 2016-2017  
 Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
RECORDER	829	21,327
PUBLIC GUARDIAN	40,205	71,531
ANIMAL CONTROL	2,679	117,048
ANIMAL SHELTER	0	26,871
HEALTH DEPT	0	22,729
HEALTH-ADMIN	15,180	136,152
COMM. DISEASE	0	18,400
EHS	1,659	39,178
PUB HLTH NURSING	0	13,969
HEALTH LAB	0	10,410
MEDICAL RECORDS	0	124
TOBACCO GRANT	0	3,485
WIC	0	79,726
TB PROGRAM	0	3,418
FAMILY PLANNING	0	17
HEALTH INFO MGT	0	20,238
EMERGENCY PREP	0	39,649
AIDS PROGRAM	0	8,167
CHILD HEALTH	0	14,968
CALIFORNIA CHILDREN	0	25,893
HEALTH GRANTS	0	6,178
MARGOLIN GRANT	0	4,737
MEDICAL ASSISTANCE	0	92
MENTAL HEALTH	0	77,168
MENTAL HLTH-CNTY	0	10,850
SUBSTANCE ABUSE	0	25,435
BHA-MH ACT	0	133,240
FIRST 5	( 407)	18,548
AOD GRANTS	0	0
BHA	( 8,968)	12,653
HUMAN SERVICES	( 28,812)	1,301,690
IHSS	0	2,016
CATEGORICAL AID	0	0
CHILD ABUSE	0	2,188
JOB TRAINING	638	43,473



All Monetary Values Are \$ Dollars  
 MAXCARS © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings

County of Kings  
 Cost Plan Year 2018-2019  
 Fiscal Year 2016-2017  
 Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
LIBRARY	2,168	151,192
AG EXTENSION	0	37,356
ROADS	0	169,895
PARKS	1,530	68,529
BLDG PROJECTS	0	0
FLEET MANAGEMENT	0	73,549
BLDG MAINTENANCE	0	119,147
SURVEYOR	0	9,507
KCAPTA AITS	0	0
TRANSIT AGENCY	0	4,070
KCAPTA VAN POOL	0	0
AITS II	0	0
GREENFIELD AITS	0	0
VENTURA AITS	0	0
SACRAMENTO AITS	0	0
CAL VANS ADMIN	0	10,774
VANPOOL	0	4,068
AITS	0	4,155
PW-ADMIN	24,173	40,300
KCWMA	( 3,388)	24,945
OTHER	91,457	846,753
Direct Billings	738,424	1,287,156
Unallocated	541,306	1,965,748
<b>Total</b>	<b>0</b>	<b>13,658,925</b>

All Monetary Values Are \$ Dollars  
 MAXCARS © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule E - Summary of Allocation Basis**



All Monetary Values Are \$ Dollars  
 MAXCars © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings

Department	Allocation Basis:	Allocation Source:
BUILDING DEPRECIATION	ACQUISITION COST AND SQUARE FOOTAGE OCCUPIED	SPACE COSTS SUMMARY
1.4.1 BUILDING DEPRECIATION		
EQUIPMENT DEPRECIATION	DEPARTMENTAL EQUIPMENT INVENTORIES	FIXED ASSET REPORT AS OF 6/30/12
2.4.1 EQUIPMENT DEPRECIATION		
ADMINISTRATION	DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)	ANNUAL BUDGET
3.4.1 BUDGET ADMIN	DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)	ANNUAL BUDGET
3.4.2 DEPT ADMIN	DIRECT ALLOCATION TO USER DEPARTMENT	TIME WORKSHEETS
3.4.3 RISK MANAGEMENT	DIRECT ALLOCATION TO USER DEPARTMENT	TIME WORKSHEET
3.4.4 PERSONNEL ADMIN		
INSURANCE	NUMBER OF EMPLOYEES	BUDGET & PAYROLL REPORTS
4.4.1 BLANKET BOND	SQUARE FOOTAGE OCCUPIED	SPACE COSTS SUMMARY
4.4.2 PROPERTY/FIRE	DIRECT ALLOCATION TO HEALTH DEPT	APPROPRIATIONS LEDGER
4.4.3 MEDICAL MALPRCT	DEPARTMENTAL PERCENTAGE OF INCURRED	COST CLAIM DETAIL
4.4.4 GEN LIAB EXPR	NUMBER OF EMPLOYEES	BUDGET & PAYROLL REPORTS
4.4.5 GEN LIAB EXPO	SQUARE FOOTAGE OCCUPIED	SPACE COSTS SUMMARY
4.4.6 POLLUTION LIAB	DIRECT ALLOCATION TO FIRE DEPARTMENT	APPROPRIATIONS LEDGER
4.4.7 AIRCRAFT INSURANCE	DIRECT ALLOCATION TO COVERED DEPARTMENTS	APPROPRIATIONS LEDGER
4.4.8 CYBER INSURANCE		
HUMAN RESOURCES	NUMBER OF EMPLOYEES	BUDGET & PAYROLL REPORTS
5.4.1 PERSONNEL	ACTUAL CHARGES TO DEPARTMENTS	APPROPRIATIONS LEDGER
5.4.2 TUITION REIMB		
FINANCE	NUMBER OF CLAIMS PROCESSED	DATA PROCESSING
6.4.1 CLAIMS	NUMBER OF EMPLOYEES	BUDGET & PAYROLL REPORTS
6.4.2 PAYROLL	DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)	ANNUAL BUDGET
6.4.3 COST PLAN	DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)	ANNUAL BUDGET
6.4.4 GENERAL ACCTG	NUMBER OF WARRANTS ISSUED	WARRANT REGISTERS
6.4.5 TREAS WARRANTS	DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)	ANNUAL BUDGET
6.4.6 AUDIT		

County of Kings  
Cost Plan Year 2018-2019  
Fiscal Year 2016-2017  
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
8.4.2 HSA LEGAL SERVICES	DIRECT HOURS OF HSA ATTORNEYS/STAFF	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 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BUILDING DEPRECIATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,022,380			3,022,380
Total Allocated Additions:			0	0
Total To Be Allocated:	3,022,380	0		3,022,380



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING DEPRECIATION**

	Total	General & Admin	BUILDING DEPRECIATION
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
BUILDING USE ALLOW	3,022,380	0	3,022,380
<b>Departmental Totals</b>			
Total Expenditures	3,022,380	0	3,022,380
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Allocation Step 1	3,022,380	0	3,022,380
1st Allocation	3,022,380	0	3,022,380
Allocation Step 2			
2nd Allocation	0	0	0
<b>Total For 01 BUILDING DEPRECIATION</b>			
Total Allocated	3,022,380	0	3,022,380



All Monetary Values Are \$ Dollars  
 MAXCars © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings

\* - Indicates Disallowed Expenditure

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**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	0.3551	10,732		10,732		10,732
HUMAN RESOURCES		172,647	0.1472	4,448		4,448		4,448
FINANCE		316,618	0.2699	8,158		8,158		8,158
COMMUNICATIONS		341,076	0.2908	8,788		8,788		8,788
COUNTY COUNSEL		180,419	0.1538	4,649		4,649		4,649
BOARD OF SUP.		482,764	0.4116	12,439		12,439		12,439
ASSESSOR		432,802	0.3690	11,152		11,152		11,152
ELECTIONS		265,957	0.2267	6,853		6,853		6,853
INFO. TECHNOLOGY		1,482,587	1.2639	38,201		38,201		38,201
PURCHASING		38,901	0.0332	1,002		1,002		1,002
MICROFILM/STORAGE		479,235	0.4086	12,348		12,348		12,348
CENTRAL SERVICES		354,057	0.3018	9,123		9,123		9,123
LAW LIBRARY		114,938	0.0980	2,962		2,962		2,962
GEN. FUND COURT		8,757,095	7.4656	225,639		225,639		225,639
DA PROSECUTION		1,070,478	0.9126	27,582		27,582		27,582
CHILD ADVOCACY		302,397	0.2578	7,792		7,792		7,792
SHERIFF ADMIN		2,744,915	2.3401	70,727		70,727		70,727
SHERIFF-GTF		624,678	0.5326	16,096		16,096		16,096
SHERIFF-NTF		624,678	0.5326	16,096		16,096		16,096
SHERIFF - JAIL		43,878,777	37.4072	1,130,596		1,130,596		1,130,596
JAIL KITCHEN		583,239	0.4972	15,028		15,028		15,028
JUVENILE CENTER		2,722,233	2.3208	70,142		70,142		70,142
PROBATION		1,607,289	1.3702	41,414		41,414		41,414
PROB. MISC GRANTS		11,067	0.0094	285		285		285
FIRE		3,292,083	2.8066	84,825		84,825		84,825
AG COMMISSIONER		2,090,311	1.7820	53,860		53,860		53,860
BLDG INSPECTION		71,289	0.0608	1,837		1,837		1,837
PLANNING		214,686	0.1830	5,532		5,532		5,532
LAFCO		11,166	0.0095	288		288		288
RECORDER		65,409	0.0558	1,685		1,685		1,685

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC GUARDIAN	297,607	0.2537	7,668		7,668		7,668
ANIMAL SHELTER	255,239	0.2176	6,577		6,577		6,577
HEALTH-ADMIN	1,781,741	1.5190	45,909		45,909		45,909
BHA	41,013	0.0350	1,057		1,057		1,057
HUMAN SERVICES	11,203,918	9.5516	288,684		288,684		288,684
LIBRARY	2,086,012	1.7784	53,749		53,749		53,749
AG EXTENSION	1,187,677	1.0125	30,602		30,602		30,602
ROADS	48,638	0.0415	1,253		1,253		1,253
PARKS	1,410,642	1.2026	36,347		36,347		36,347
FLEET MANAGEMENT	1,063,640	0.9068	27,406		27,406		27,406
BLDG MAINTENANCE	1,177,185	1.0036	30,332		30,332		30,332
CAL VANS ADMIN	156,604	0.1335	4,035		4,035		4,035
PW-ADMIN	311,525	0.2656	8,027		8,027		8,027
OTHER	22,527,621	19.2052	580,455		580,455		580,455
SubTotal	117,299,372	100.0000	3,022,380		3,022,380		3,022,380
TOTAL	117,299,372	100.0000	3,022,380		3,022,380		3,022,380

Allocation Basis: ACQUISITION COST AND SQUARE FOOTAGE OCCUPIED  
 Allocation Source: SPACE COSTS SUMMARY



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING DEPRECIATION**

Receiving Department	Total	BUILDING
ADMINISTRATION	10,732	10,732
HUMAN RESOURCES	4,448	4,448
FINANCE	8,158	8,158
COMMUNICATIONS	8,788	8,788
COUNTY COUNSEL	4,649	4,649
BOARD OF SUP.	12,439	12,439
ASSESSOR	11,152	11,152
ELECTIONS	6,853	6,853
INFO. TECHNOLOGY	38,201	38,201
PURCHASING	1,002	1,002
MICROFILM/STORAGE	12,348	12,348
CENTRAL SERVICES	9,123	9,123
LAW LIBRARY	2,962	2,962
GEN. FUND COURT	225,639	225,639
DA PROSECUTION	27,582	27,582
CHILD ADVOCACY	7,792	7,792
SHERIFF ADMIN	70,727	70,727
SHERIFF-GTF	16,096	16,096
SHERIFF-NTF	16,096	16,096
SHERIFF - JAIL	1,130,596	1,130,596
JAIL KITCHEN	15,028	15,028
JUVENILE CENTER	70,142	70,142
PROBATION	41,414	41,414
PROB. MISC GRANTS	285	285
FIRE	84,825	84,825
AG COMMISSIONER	53,860	53,860
BLDG INSPECTION	1,837	1,837
PLANNING	5,532	5,532
LAFCO	288	288
RECORDER	1,685	1,685
PUBLIC GUARDIAN	7,668	7,668
ANIMAL SHELTER	6,577	6,577
HEALTH-ADMIN	45,909	45,909

All Monetary Values Are \$ Dollars  
 MAXCARS © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING DEPRECIATION**

Receiving Department	Total	BUILDING
BHA	1,057	1,057
HUMAN SERVICES	288,684	288,684
LIBRARY	53,749	53,749
AG EXTENSION	30,602	30,602
ROADS	1,253	1,253
PARKS	36,347	36,347
FLEET MANAGEMENT	27,406	27,406
BLDG MAINTENANCE	30,332	30,332
CAL VANS ADMIN	4,035	4,035
PW-ADMIN	8,027	8,027
OTHER	580,455	580,455
Direct Billed	0	0
<b>Total</b>	<b>3,022,380</b>	<b>3,022,380</b>



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 \$1,094,897 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 or Kings  
Cost Plan Year 2018-2019  
Fiscal Year 2016-2017  
Schedule 2 - Costs To Be Allocated  
For Department EQUIPMENT DEPRECIATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,094,897			1,094,897
Total Allocated Additions:			0	0
Total To Be Allocated:	1,094,897	0	1,094,897	1,094,897





**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department EQUIPMENT DEPRECIATION**

	Total	General & Admin	EQUIPMENT
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
EQUIPMENT USE ALLOW	1,094,897	0	1,094,897
<b>Departmental Totals</b>			
Total Expenditures	1,094,897	0	1,094,897
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Allocation Step 1	1,094,897	0	1,094,897
1st Allocation	1,094,897	0	1,094,897
Allocation Step 2	0	0	0
2nd Allocation	0	0	0
<b>Total For 02 EQUIPMENT DEPRECIATION</b>			
Total Allocated	1,094,897	0	1,094,897



All Monetary Values Are \$ Dollars  
 MAXCARS © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings

\* - Indicates Disallowed Expenditure

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EQUIPMENT DEPRECIATION**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	16,647	0.1935	2,118		2,118		2,118
HUMAN RESOURCES	9,688	0.1126	1,233		1,233		1,233
FINANCE	11,161	0.1297	1,420		1,420		1,420
COMMUNICATIONS	329,894	3.8342	41,981		41,981		41,981
COUNTY COUNSEL	12,236	0.1422	1,557		1,557		1,557
ASSESSOR	50,797	0.5904	6,464		6,464		6,464
ELECTIONS	29,696	0.3451	3,779		3,779		3,779
DA PROSECUTION	299,064	3.4759	38,058		38,058		38,058
CHILD ADVOCACY	6,941	0.0807	883		883		883
DA MISC GRANTS	52,016	0.6046	6,619		6,619		6,619
GRAND JURY	6,112	0.0710	778		778		778
SHERIFF ADMIN	319,617	3.7148	40,673		40,673		40,673
SHERIFF-NTF	66,952	0.7782	8,520		8,520		8,520
SHERIFF-AB109	102,584	1.1923	13,054		13,054		13,054
SHERIFF-OPS.	1,162,979	13.5169	147,996		147,996		147,996
RURAL CRIME	86,008	0.9996	10,945		10,945		10,945
SHERIFF - JAIL	105,330	1.2242	13,404		13,404		13,404
JAIL KITCHEN	69,378	0.8064	8,829		8,829		8,829
JUVENILE CENTER	72,824	0.8464	9,267		9,267		9,267
PROBATION-AB109	352,163	4.0931	44,815		44,815		44,815
PROBATION	44,126	0.5129	5,615		5,615		5,615
VICTIM WITNESS	5,467	0.0635	696		696		696
VICTIM ASSIST PROG	40,635	0.4723	5,171		5,171		5,171
PROB. MISC GRANTS	15,015	0.1745	1,911		1,911		1,911
FIRE	3,774,652	43.8713	480,346		480,346		480,346
OFFICE OF EMERG MGT	162,585	1.8897	20,690		20,690		20,690
AG COMMISSIONER	38,859	0.4516	4,945		4,945		4,945
PLANNING	27,726	0.3222	3,528		3,528		3,528
RECORDER	19,298	0.2243	2,456		2,456		2,456
PUBLIC GUARDIAN	7,445	0.0865	947		947		947



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EQUIPMENT DEPRECIATION**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ANIMAL CONTROL	60,379	0.7018	7,684		7,684		7,684
ANIMAL SHELTER	10,375	0.1206	1,320		1,320		1,320
HEALTH DEPT	113,324	1.3171	14,421		14,421		14,421
HEALTH-ADMIN	239,734	2.7863	30,508		30,508		30,508
COMM. DISEASE	5,507	0.0640	701		701		701
EHS	11,728	0.1363	1,492		1,492		1,492
HEALTH LAB	5,891	0.0685	750		750		750
WIC	184,121	2.1400	23,430		23,430		23,430
EMERGENCY PREP	260,346	3.0259	33,131		33,131		33,131
CALIFORNIA CHILDREN	5,694	0.0662	725		725		725
BHA-MH ACT	80,850	0.9397	10,289		10,289		10,289
LIBRARY	328,066	3.8130	41,748		41,748		41,748
SubTotal	8,603,910	100.0000	1,094,897		1,094,897		1,094,897
TOTAL	8,603,910	100.0000	1,094,897		1,094,897		1,094,897

Allocation Basis: DEPARTMENTAL EQUIPMENT INVENTORIES  
 Allocation Source: FIXED ASSET REPORT AS OF 6/30/12



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .5 - Allocation Summary**  
**For Department EQUIPMENT DEPRECIATION**

Receiving Department	Total	EQUIPMENT
ADMINISTRATION	2,118	2,118
HUMAN RESOURCES	1,233	1,233
FINANCE	1,420	1,420
COMMUNICATIONS	41,981	41,981
COUNTY COUNSEL	1,557	1,557
ASSESSOR	6,464	6,464
ELECTIONS	3,779	3,779
DA PROSECUTION	38,058	38,058
CHILD ADVOCACY	883	883
DA MISC GRANTS	6,619	6,619
GRAND JURY	778	778
SHERIFF ADMIN	40,673	40,673
SHERIFF-NTF	8,520	8,520
SHERIFF-AB109	13,054	13,054
SHERIFF-OPS.	147,996	147,996
RURAL CRIME	10,945	10,945
SHERIFF - JAIL	13,404	13,404
JAIL KITCHEN	8,829	8,829
JUVENILE CENTER	9,267	9,267
PROBATION-AB109	44,815	44,815
PROBATION	5,615	5,615
VICTIM WITNESS	696	696
VICTIM ASSIST PROG	5,171	5,171
PROB. MISC GRANTS	1,911	1,911
FIRE	480,346	480,346
OFFICE OF EMERG MGT	20,690	20,690
AG COMMISSIONER	4,945	4,945
PLANNING	3,528	3,528
RECORDER	2,456	2,456
PUBLIC GUARDIAN	947	947
ANIMAL CONTROL	7,684	7,684
ANIMAL SHELTER	1,320	1,320
HEALTH DEPT	14,421	14,421

All Monetary Values Are \$ Dollars  
 MAXCars © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings

County of Kings  
 Cost Plan Year 2018-2019  
 Fiscal Year 2016-2017  
 Schedule .5 - Allocation Summary  
 For Department EQUIPMENT DEPRECIATION

Receiving Department	Total	EQUIPMENT
HEALTH-ADMIN	30,508	30,508
COMM. DISEASE	701	701
EHS	1,492	1,492
HEALTH LAB	750	750
WIC	23,430	23,430
EMERGENCY PREP	33,131	33,131
CALIFORNIA CHILDREN	725	725
BHA-MH ACT	10,289	10,289
LIBRARY	41,748	41,748
Direct Billed	0	0
<b>Total</b>	<b>1,094,897</b>	<b>1,094,897</b>

All Monetary Values Are \$ Dollars  
 MAXCARS © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings



COUNTY OF KINGS  
COUNTYWIDE COST ALLOCATION PLAN  
ADMINISTRATIVE OFFICE

NATURE AND EXTENT OF SERVICES

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

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

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

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ADMINISTRATION**

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
BUILDING DEPRECIATION	1,118,675		1,118,675	
EQUIPMENT DEPRECIATION	10,732		10,732	
ADMINISTRATION	2,118		2,118	
INSURANCE		3,107	3,107	
HUMAN RESOURCES		5,212	5,212	
FINANCE		4,549	4,549	
COUNTY COUNSEL		8,734	8,734	
		17,474	17,474	
Total Allocated Additions:	12,850	39,076	51,926	51,926
Total To Be Allocated:	1,131,525	39,076	1,170,601	1,170,601





**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ADMINISTRATION**

	Total	General & Admin	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	611,289	0	89,223	289,889	200,101
FRINGE BENEFITS	263,325	0	38,445	124,896	86,186
<b>Other Expense &amp; Cost</b>					
SERVICES & SUPPLIES	244,061	0	35,633	115,758	79,881
FIXED ASSETS	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	1,118,675	0	163,301	530,543	366,168
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	1,118,675	0	163,301	530,543	366,168
<b>Allocation Step 1</b>					
Inbound- All Others	12,850	12,850	0	0	0
Reallocate Admin Costs	( 36,574)	( 12,850)	1,876	6,094	4,206
Unallocated Costs	( 1,094,951)	0	0	0	0
1st Allocation	1,094,951	0	165,177	536,637	370,374
<b>Allocation Step 2</b>					
Inbound- All Others	39,076	39,076	0	0	0
Reallocate Admin Costs	( 1,263)	( 39,076)	5,704	18,533	12,790
Unallocated Costs	37,813	0	0	0	0
2nd Allocation	1,132,764	0	5,704	18,533	12,790
<b>Total For 04 ADMINISTRATION</b>					
Total Allocated	1,132,764	0	170,881	555,170	383,164



\* - Indicates Disallowed Expenditure

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ADMINISTRATION**

	PERSONNEL ADMIN	UNALLOWED
<b>Wages &amp; Benefits</b>		
SALARIES & WAGES	12,305	19,771
FRINGE BENEFITS	5,293	8,505
<b>Other Expense &amp; Cost</b>		
SERVICES & SUPPLIES	4,906	7,883
FIXED ASSETS	0	0
<b>Departmental Totals</b>		
Total Expenditures	22,504	36,159
<b>Deductions</b>		
Total Deductions	0	0
Functional Cost	22,504	36,159
<b>Allocation Step 1</b>		
Inbound- All Others	0	0
Reallocate Adm'n Costs	259	415
Unallocated Costs	0	( 36,574)
1st Allocation	22,763	0
<b>Allocation Step 2</b>		
Inbound- All Others	0	0
Reallocate Adm'n Costs	786	1,263
Unallocated Costs	0	( 1,263)
2nd Allocation	786	0
<b>Total For 04 ADMINISTRATION</b>		
Total Allocated	23,549	0



**County or Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ADMINISTRATION**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	860	0.4428	731		731		731
INSURANCE	1,086	0.5592	924		924	32	956
HUMAN RESOURCES	1,049	0.5401	892		892	31	923
FINANCE	3,271	1.6843	2,782		2,782	96	2,878
COMMUNICATIONS	1,423	0.7327	1,210		1,210	42	1,252
COUNTY COUNSEL	1,701	0.8759	1,447		1,447	50	1,497
BOARD OF SUP.	787	0.4052	669		669	23	692
ASSESSOR	2,237	1.1519	1,903		1,903	66	1,969
ELECTIONS	735	0.3785	625		625	22	647
INFO. TECHNOLOGY	4,436	2.2841	3,773		3,773	131	3,904
ITD PC REPLACEMENT	263	0.1354	224		224	8	232
PURCHASING	176	0.0906	150		150	5	155
MICROFILM/STORAGE	461	0.2374	392		392	14	406
CENTRAL SERVICES	770	0.3965	655		655	23	678
TELECOMMUNICATION	594	0.3059	505		505	18	523
WORKERS COMP	1,124	0.5788	956		956	33	989
LIAB. INSURANCE	883	0.4547	751		751	26	777
LAW LIBRARY	60	0.0309	51		51	2	53
GEN. FUND COURT	4,089	2.1055	3,478		3,478	121	3,599
DA AB109	237	0.1220	202		202	7	209
COURT REPORTER	27	0.0139	23		23	1	24
DA PROSECUTION	5,294	2.7259	4,503		4,503	156	4,659
CHILD SUPPORT	4,156	2.1400	3,535		3,535	123	3,658
DA CHILD ABDUCT.	190	0.0978	162		162	6	168
CHILD ADVOCACY	510	0.2626	434		434	15	449
DA FED VAWA	307	0.1581	261		261	9	270
DA PRISONS	866	0.4459	737		737	26	763
DA MISC GRANTS	372	0.1915	316		316	11	327
GRAND JURY	106	0.0546	90		90	3	93
SHERIFF ADMIN	2,401	1.2363	2,042		2,042	71	2,113



All Monetary Values Are \$ Dollars  
MAXCARS © 2018 MAXIMUS, INC.  
Report Output Prepared By County of Kings

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ADMINISTRATION**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF-GTF	204	0.1050	174		174	6	180
SHERIFF-NTF	105	0.0541	89		89	3	92
SHERIFF-AB109	6,439	3.3155	5,476		5,476	190	5,666
SHERIFF-OPS.	10,455	5.3834	8,892		8,892	308	9,200
RURAL CRIME	294	0.1514	250		250	9	259
SHERIFF OPS-AB443	497	0.2559	423		423	15	438
COURT SECURITY	1,219	0.6277	1,037		1,037	36	1,073
SHERIFF - JAIL	11,782	6.0667	10,021		10,021	348	10,369
SHERIFF-INMATE WELFARE	169	0.0870	144		144	5	149
ASSET FORFEITURE TRUST	23	0.0118	20		20	1	21
SHERIFF-SPECIAL TRUST	52	0.0268	44		44	2	46
JUVENILE CENTER	3,971	2.0447	3,377		3,377	117	3,494
PROBATION-AB109	1,766	0.9093	1,502		1,502	52	1,554
PROBATION-SB678	1,452	0.7476	1,235		1,235	43	1,278
PROB-YOBG	457	0.2353	389		389	13	402
PROBATION	5,131	2.6420	4,364		4,364	151	4,515
VICTIM ASSIST PROG	269	0.1385	229		229	8	237
PROB. MISC GRANTS	406	0.2091	345		345	12	357
FIRE	11,371	5.8550	9,671		9,671	335	10,006
OFFICE OF EMERG MGT	281	0.1447	239		239	8	247
HOMELAND SECURITY	8	0.0041	7		7		7
AG COMMISSIONER	2,614	1.3460	2,223		2,223	77	2,300
BLDG INSPECTION	527	0.2714	448		448	16	464
PLANNING	979	0.5041	833		833	29	862
LAFCO	53	0.0273	45		45	2	47
RECORDER	469	0.2415	399		399	14	413
PUBLIC GUARDIAN	518	0.2667	441		441	15	456
ANIMAL CONTROL	329	0.1694	280		280	10	290
ANIMAL SHELTER	780	0.4016	663		663	23	686
HEALTH DEPT	306	0.1576	260		260	9	269



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ADMINISTRATION**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH-ADMIN	411	0.2116	350		350	12	362
COMM. DISEASE	658	0.3388	560		560	19	579
EHS	1,588	0.8177	1,351		1,351	47	1,398
PUB HLTH NURSING	506	0.2605	430		430	15	445
HEALTH LAB	473	0.2436	402		402	14	416
TOBACCO GRANT	188	0.0968	160		160	6	166
WIC	1,920	0.9886	1,633		1,633	57	1,690
TB PROGRAM	167	0.0860	142		142	5	147
HEALTH INFO MGT	446	0.2297	379		379	13	392
EMERGENCY PREP	313	0.1612	266		266	9	275
AIDS PROGRAM	283	0.1457	241		241	8	249
CHILD HEALTH	705	0.3630	600		600	21	621
CALIFORNIA CHILDREN	953	0.4907	811		811	28	839
HEALTH GRANTS	327	0.1684	278		278	10	288
MARGOLIN GRANT	244	0.1256	208		208	7	215
MENTAL HEALTH	8,833	4.5482	7,513		7,513	261	7,774
MENTAL HLTH-CONTY	1,223	0.6297	1,040		1,040	36	1,076
SUBSTANCE ABUSE	1,859	0.9572	1,581		1,581	55	1,636
BHA-MH ACT	9,021	4.6450	7,672		7,672	266	7,938
FIRST 5	2,187	1.1261	1,860		1,860	65	1,925
HUMAN SERVICES	40,913	21.0663	34,793		34,793	1,203	35,996
CHILD ABUSE	197	0.1014	168		168	6	174
LIBRARY	1,985	1.0221	1,688		1,688	59	1,747
AG EXTENSION	199	0.1025	169		169	6	175
ROADS	7,330	3.7743	6,234		6,234	216	6,450
PARKS	1,253	0.6452	1,066		1,066	37	1,103
FLEET MANAGEMENT	3,029	1.5597	2,576		2,576	89	2,665
BLDG MAINTENANCE	3,385	1.7430	2,879		2,879	100	2,979
SURVEYOR	216	0.1112	184		184	6	190
SubTotal	194,209	100.0000	165,177		165,177	5,704	170,881



All Monetary Values Are \$ Dollars  
MAXCARS © 2018 MAXIMUS, INC.  
Report Output Prepared By County of Kings

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ADMINISTRATION**

Activity - BUDGET ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	194,209	100.0000	165,177		165,177	5,704	170,881

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ADMINISTRATION**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - DEPT ADMIN							
ADMINISTRATION	860	0.4428	2,376		2,376		2,376
INSURANCE	1,086	0.5592	3,001		3,001	104	3,105
HUMAN RESOURCES	1,049	0.5401	2,899		2,899	101	3,000
FINANCE	3,271	1.6843	9,038		9,038	314	9,352
COMMUNICATIONS	1,423	0.7327	3,932		3,932	136	4,068
COUNTY COUNSEL	1,701	0.8759	4,700		4,700	163	4,863
BOARD OF SUP.	787	0.4052	2,175		2,175	75	2,250
ASSESSOR	2,237	1.1519	6,181		6,181	214	6,395
ELECTIONS	735	0.3785	2,031		2,031	70	2,101
INFO. TECHNOLOGY	4,436	2.2841	12,258		12,258	425	12,683
ITD PC REPLACEMENT	263	0.1354	727		727	25	752
PURCHASING	176	0.0906	486		486	17	503
MICROFILM/STORAGE	461	0.2374	1,274		1,274	44	1,318
CENTRAL SERVICES	770	0.3965	2,128		2,128	74	2,202
TELECOMMUNICATION	594	0.3059	1,641		1,641	57	1,698
WORKERS COMP	1,124	0.5788	3,106		3,106	108	3,214
LIAB. INSURANCE	883	0.4547	2,440		2,440	85	2,525
LAW LIBRARY	60	0.0309	166		166	6	172
GEN. FUND COURT	4,089	2.1055	11,299		11,299	392	11,691
DA AB109	237	0.1220	655		655	23	678
COURT REPORTER	27	0.0139	75		75	3	78
DA PROSECUTION	5,294	2.7259	14,628		14,628	507	15,135
CHILD SUPPORT	4,156	2.1400	11,484		11,484	398	11,882
DA CHILD ABDUCT.	190	0.0978	525		525	18	543
CHILD ADVOCACY	510	0.2626	1,409		1,409	49	1,458
DA FED VAWA	307	0.1581	848		848	29	877
DA PRISONS	866	0.4459	2,393		2,393	83	2,476
DA MISC GRANTS	372	0.1915	1,028		1,028	36	1,064
GRAND JURY	106	0.0546	293		293	10	303
SHERIFF ADMIN	2,401	1.2363	6,634		6,634	230	6,864



All Monetary Values Are \$ Dollars  
MAXCARS © 2018 MAXIMUS, INC.  
Report Output Prepared By County of Kings

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ADMINISTRATION**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - DEPT ADMIN							
SHERIFF-GTF	204	0.1050	564		564	20	584
SHERIFF-NTF	105	0.0541	290		290	10	300
SHERIFF-AB109	6,439	3.3155	17,792		17,792	617	18,409
SHERIFF-OPS.	10,455	5.3834	28,889		28,889	1,002	29,891
RURAL CRIME	294	0.1514	812		812	28	840
SHERIFF OPS-AB443	497	0.2559	1,373		1,373	48	1,421
COURT SECURITY	1,219	0.6277	3,368		3,368	117	3,485
SHERIFF - JAIL	11,782	6.0667	32,556		32,556	1,129	33,685
SHERIFF-INMATE WELFARE	169	0.0870	467		467	16	483
ASSET FORFEITURE TRUST	23	0.0118	64		64	2	66
SHERIFF-SPECIAL TRUST	52	0.0268	144		144	5	149
JUVENILE CENTER	3,971	2.0447	10,973		10,973	381	11,354
PROBATION-AB109	1,766	0.9093	4,880		4,880	169	5,049
PROBATION-SB678	1,452	0.7476	4,012		4,012	139	4,151
PROB-YOBSG	457	0.2353	1,263		1,263	44	1,307
PROBATION	5,131	2.6420	14,178		14,178	492	14,670
VICTIM ASSIST PROG	269	0.1385	743		743	26	769
PROB. MISC GRANTS	406	0.2091	1,122		1,122	39	1,161
FIRE	11,371	5.8550	31,420		31,420	1,090	32,510
OFFICE OF EMERG MGT	281	0.1447	776		776	27	803
HOMELAND SECURITY	8	0.0041	22		22	1	23
AG COMMISSIONER	2,614	1.3460	7,223		7,223	251	7,474
BLDG INSPECTION	527	0.2714	1,456		1,456	51	1,507
PLANNING	979	0.5041	2,705		2,705	94	2,799
LAFCO	53	0.0273	146		146	5	151
RECORDER	469	0.2415	1,296		1,296	45	1,341
PUBLIC GUARDIAN	518	0.2667	1,431		1,431	50	1,481
ANIMAL CONTROL	329	0.1694	909		909	32	941
ANIMAL SHELTER	780	0.4016	2,155		2,155	75	2,230
HEALTH DEPT	306	0.1576	846		846	29	875



All Monetary Values Are \$ Dollars  
 MAXCARS © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**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		411	0.2116	1,136		1,136	39	1,175
COMM. DISEASE		658	0.3388	1,818		1,818	63	1,881
EHS		1,588	0.8177	4,388		4,388	152	4,540
PUB HLTH NURSING		506	0.2605	1,398		1,398	49	1,447
HEALTH LAB		473	0.2436	1,307		1,307	45	1,352
TOBACCO GRANT		188	0.0968	519		519	18	537
WIC		1,920	0.9886	5,305		5,305	184	5,489
TB PROGRAM		167	0.0860	461		461	16	477
HEALTH INFO MGT		446	0.2297	1,232		1,232	43	1,275
EMERGENCY PREP		313	0.1612	865		865	30	895
AIDS PROGRAM		283	0.1457	782		782	27	809
CHILD HEALTH		705	0.3630	1,948		1,948	68	2,016
CALIFORNIA CHILDREN		953	0.4907	2,633		2,633	91	2,724
HEALTH GRANTS		327	0.1684	904		904	31	935
MARGOLIN GRANT		244	0.1256	674		674	23	697
MENTAL HEALTH		8,833	4.5482	24,407		24,407	847	25,254
MENTAL HLTH-CNTY		1,223	0.6297	3,379		3,379	117	3,496
SUBSTANCE ABUSE		1,859	0.9572	5,137		5,137	178	5,315
BHA-MH ACT		9,021	4.6450	24,927		24,927	865	25,792
FIRST 5		2,187	1.1261	6,043		6,043	210	6,253
HUMAN SERVICES		40,913	21.0663	113,054		113,054	3,921	116,975
CHILD ABUSE		197	0.1014	544		544	19	563
LIBRARY		1,985	1.0221	5,485		5,485	190	5,675
AG EXTENSION		199	0.1025	550		550	19	569
ROADS		7,330	3.7743	20,254		20,254	703	20,957
PARKS		1,253	0.6452	3,462		3,462	120	3,582
FLEET MANAGEMENT		3,029	1.5597	8,370		8,370	290	8,660
BLDG MAINTENANCE		3,385	1.7430	9,353		9,353	324	9,677
SURVEYOR		216	0.1112	597		597	21	618
SubTotal		194,209	100.0000	536,637		536,637	18,533	555,170

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ADMINISTRATION**

Activity - DEPT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	194,209	100.0000	536,637		536,637	18,533	555,170

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**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	370,374	-258,794	111,580	12,790	124,370
Sub Total	100	100.0000	370,374	-258,794	111,580	12,790	124,370
Direct Billed				258,794			258,794
TOTAL	100	100.0000	370,374		370,374	12,790	383,164

Allocation Basis: DIRECT ALLOCATION TO USER DEPARTMENT

Allocation Source: TIME WORKSHEETS



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**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	22,763		22,763	786	23,549
Sub Total	100	100.0000	22,763		22,763	786	23,549
TOTAL	100	100.0000	22,763		22,763	786	23,549

Allocation Basis: DIRECT ALLOCATION TO USER DEPARTMENT  
 Allocation Source: TIME WORKSHEET



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .5 - Allocation Summary**  
**For Department ADMINISTRATION**

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
ADMINISTRATION	3,107	731	2,376	0	0
INSURANCE	128,431	966	3,105	124,370	0
HUMAN RESOURCES	27,472	923	3,000	0	23,549
FINANCE	12,230	2,878	9,352	0	0
COMMUNICATIONS	5,320	1,262	4,068	0	0
COUNTY COUNSEL	6,360	1,497	4,863	0	0
BOARD OF SUP.	2,942	692	2,250	0	0
ASSESSOR	8,364	1,969	6,395	0	0
ELECTIONS	2,748	647	2,101	0	0
INFO. TECHNOLOGY	16,587	3,904	12,683	0	0
ITD PC REPLACEMENT	984	232	752	0	0
PURCHASING	658	155	503	0	0
MICROFILM/STORAGE	1,724	406	1,318	0	0
CENTRAL SERVICES	2,880	678	2,202	0	0
TELECOMMUNICATION	2,221	523	1,698	0	0
WORKERS COMP	4,203	989	3,214	0	0
LIAB. INSURANCE	3,302	777	2,525	0	0
LAW LIBRARY	225	53	172	0	0
GEN. FUND COURT	15,290	3,599	11,691	0	0
DA AB109	887	209	678	0	0
COURT REPORTER	102	24	78	0	0
DA PROSECUTION	19,794	4,659	15,135	0	0
CHILD SUPPORT	15,540	3,658	11,882	0	0
DA CHILD ABDUCT.	711	168	543	0	0
CHILD ADVOCACY	1,907	449	1,458	0	0
DA FED VAWA	1,147	270	877	0	0
DA PRISONS	3,239	763	2,476	0	0
DA MISC GRANTS	1,391	327	1,064	0	0
GRAND JURY	396	93	303	0	0
SHERIFF ADMIN	8,977	2,113	6,864	0	0
SHERIFF-GTF	764	180	584	0	0
SHERIFF-NTF	392	92	300	0	0
SHERIFF-AB109	24,075	5,666	18,409	0	0

All Monetary Values Are \$ Dollars  
 MAXCARS © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .5 - Allocation Summary**  
**For Department ADMINISTRATION**

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
SHERIFF-OPS.	39,091	9,200	29,891	0	0
RURAL CRIME	1,099	259	840	0	0
SHERIFF OPS-AB443	1,859	438	1,421	0	0
COURT SECURITY	4,558	1,073	3,485	0	0
SHERIFF - JAIL	44,054	10,369	33,685	0	0
SHERIFF-INMATE	632	149	483	0	0
ASSET FORFEITURE	87	21	66	0	0
SHERIFF-SPECIAL TRUST	195	46	149	0	0
JUVENILE CENTER	14,848	3,494	11,354	0	0
PROBATION-AB109	6,603	1,554	5,049	0	0
PROBATION-SB678	5,429	1,278	4,151	0	0
PROB-YOBG	1,709	402	1,307	0	0
PROBATION	19,185	4,515	14,670	0	0
VICTIM ASSIST PROG	1,006	237	769	0	0
PROB. MISC GRANTS	1,518	357	1,161	0	0
FIRE	42,516	10,006	32,510	0	0
OFFICE OF EMERG MGT	1,050	247	803	0	0
HOMELAND SECURITY	30	7	23	0	0
AG COMMISSIONER	9,774	2,300	7,474	0	0
BLDG INSPECTION	1,971	464	1,507	0	0
PLANNING	3,661	862	2,799	0	0
LAFCO	198	47	151	0	0
RECORDER	1,754	413	1,341	0	0
PUBLIC GUARDIAN	1,937	456	1,481	0	0
ANIMAL CONTROL	1,231	290	941	0	0
ANIMAL SHELTER	2,916	686	2,230	0	0
HEALTH DEPT	1,144	269	875	0	0
HEALTH-ADMIN	1,537	362	1,175	0	0
COMM. DISEASE	2,460	579	1,881	0	0
EHS	5,938	1,398	4,540	0	0
PUB HLTH NURSING	1,892	445	1,447	0	0
HEALTH LAB	1,768	416	1,352	0	0
TOBACCO GRANT	703	166	537	0	0

All Monetary Values Are \$ Dollars  
 MAXCars © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .5 - Allocation Summary**  
**For Department ADMINISTRATION**

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
WIC	7,179	1,690	5,489	0	0
TB PROGRAM	624	147	477	0	0
HEALTH INFO MGT	1,667	392	1,275	0	0
EMERGENCY PREP	1,170	275	895	0	0
AIDS PROGRAM	1,058	249	809	0	0
CHILD HEALTH	2,637	621	2,016	0	0
CALIFORNIA CHILDREN	3,563	839	2,724	0	0
HEALTH GRANTS	1,223	288	935	0	0
MARGOLIN GRANT	912	215	697	0	0
MENTAL HEALTH	33,028	7,774	25,254	0	0
MENTAL HLTH-CNTY	4,572	1,076	3,496	0	0
SUBSTANCE ABUSE	6,951	1,636	5,315	0	0
BHA-MH ACT	33,730	7,938	25,792	0	0
FIRST 5	8,178	1,925	6,253	0	0
HUMAN SERVICES	152,971	35,996	116,975	0	0
CHILD ABUSE	737	174	563	0	0
LIBRARY	7,422	1,747	5,675	0	0
AG EXTENSION	744	175	569	0	0
ROADS	27,407	6,450	20,957	0	0
PARKS	4,685	1,103	3,582	0	0
FLEET MANAGEMENT	11,325	2,665	8,660	0	0
BLDG MAINTENANCE	12,656	2,979	9,677	0	0
SURVEYOR	808	190	618	0	0
Direct Billed	258,794	0	0	258,794	0
<b>Total</b>	<b>1,132,764</b>	<b>170,881</b>	<b>555,170</b>	<b>383,164</b>	<b>23,549</b>



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 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .2 - Costs To Be Allocated**  
**For Department INSURANCE**

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
ADMINISTRATION	1,086,281			1,086,281
FINANCE	115,505	12,926	128,431	
COUNTY COUNSEL		5,252	5,252	
		6,660	6,660	
Total Allocated Additions:	115,505	24,838	140,343	140,343
Total To Be Allocated:	1,201,786	24,838		1,226,624



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INSURANCE**

	Total	General & Admin	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
BLANKET BOND	8,155	0	8,155	0	0
PROPERTY/FIRE	94,601	0	0	94,601	0
MEDICAL MALPRACTICE	12,478	0	0	0	12,478
GENERAL LIABILITY	951,940	0	0	0	0
POLLUTION LIABILITY	3,565	0	0	0	0
AIRCRAFT INSURANCE	14,127	0	0	0	0
CYBER INSURANCE	1,415	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	1,086,281	0	8,155	94,601	12,478
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Allocation Step 1	1,086,281	0	8,155	94,601	12,478
<b>Allocation Step 1</b>					
Inbound- All Others	115,505	115,505	0	0	0
Reallocate Admin Costs	( 115,505)	( 115,505)	867	10,059	1,327
1st Allocation	1,201,786	0	9,022	104,660	13,805
<b>Allocation Step 2</b>					
Inbound- All Others	24,838	24,838	0	0	0
Reallocate Admin Costs	( 24,838)	( 24,838)	186	2,163	285
2nd Allocation	24,838	0	186	2,163	285
<b>Total For 03 INSURANCE</b>					
Total Allocated	1,226,624	0	9,208	106,823	14,090



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule 3 - Costs Allocated By Activity**  
**For Department INSURANCE**

	GEN LIAB EXPR	GEN LIAB EXPO	POLLUTION LIAB	AIRCRAFT INSURANCE	CYBER INSURANCE
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
BLANKET BOND	0	0	0	0	0
PROPERTY/FIRE	0	0	0	0	0
MEDICAL MALPRACTICE	0	0	0	0	0
GENERAL LIABILITY	571,164	380,776	0	0	0
POLLUTION LIABILITY	0	0	3,565	0	0
AIRCRAFT INSURANCE	0	0	0	14,127	0
CYBER INSURANCE	0	0	0	0	1,415
<b>Departmental Totals</b>					
Total Expenditures	571,164	380,776	3,565	14,127	1,415
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Allocation Step 1	571,164	380,776	3,565	14,127	1,415
<b>Allocation Step 1</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	60,732	40,488	379	1,502	151
1st Allocation	631,896	421,264	3,944	15,629	1,566
<b>Allocation Step 2</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	13,060	8,707	82	323	32
2nd Allocation	13,060	8,707	82	323	32
<b>Total For 03 INSURANCE</b>					
Total Allocated	644,956	429,971	4,026	15,952	1,598



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - BLANKET BOND							
ADMINISTRATION	700	0.4558	41		41		41
HUMAN RESOURCES	975	0.6349	57		57		58
FINANCE	1,900	1.2373	112		112		114
COMMUNICATIONS	1,700	1.1070	100		100		102
COUNTY COUNSEL	1,500	0.9768	88		88		90
BOARD OF SUP.	700	0.4558	41		41		42
ASSESSOR	2,375	1.5466	140		140		143
ELECTIONS	600	0.3907	35		35		36
INFO. TECHNOLOGY	3,100	2.0187	182		182		186
PURCHASING	200	0.1302	12		12		12
MICROFILM/STORAGE	500	0.3256	29		29		30
CENTRAL SERVICES	400	0.2605	23		23		23
IT ADMIN.	400	0.2605	23		23		23
LAW LIBRARY	65	0.0423	4		4		4
DA AB109	350	0.2279	21		21		21
DA PROSECUTION	4,100	2.6699	241		241		246
CHILD SUPPORT	5,000	3.2559	294		294		300
DA CHILLD ABDUCT.	200	0.1302	12		12		12
CHILLD ADVOCACY	360	0.2344	21		21		21
DA FED VAWA	300	0.1954	18		18		18
DA PRISONS	800	0.5209	47		47		48
DA MISC GRANTS	300	0.1954	18		18		18
SHERIFF ADMIN	1,900	1.2373	112		112		114
SHERIFF-NTF	100	0.0651	6		6		6
SHERIFF-AB109	6,400	4.1676	376		376		384
SHERIFF-OPS.	6,225	4.0536	366		366		374
RURAL CRIME	300	0.1954	18		18		18
SHERIFF OPS-AB443	500	0.3256	29		29		30
COURT SECURITY	1,775	1.1559	104		104		106
SHERIFF - JAIL	10,200	6.6421	599		599		611

All Monetary Values Are \$ Dollars  
MAXXCars © 2018 MAXIMUS, INC.  
Report Output Prepared By County of Kings

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - BLANKET BOND							
JAIL KITCHEN	1,000	0.6512	59		59	1	60
JUVENILE CENTER	3,800	2.4745	223		223	5	228
PROBATION-AB109	2,250	1.4652	132		132	3	135
PROBATION-SB678	500	0.3256	29		29	1	30
PROB-YOYG	500	0.3256	29		29	1	30
PROBATION	4,850	3.1583	285		285	6	291
VICTIM ASSIST PROG	250	0.1628	15		15		15
PROB. MISC GRANTS	500	0.3256	29		29	1	30
FIRE	7,900	5.1444	464		464	10	474
OFFICE OF EMERG MGT	200	0.1302	12		12		12
AG COMMISSIONER	2,500	1.6280	147		147	3	150
BLDG INSPECTION	400	0.2605	23		23		23
PLANNING	900	0.5861	53		53	1	54
RECORDER	800	0.5209	47		47	1	48
PUBLIC GUARDIAN	1,100	0.7163	65		65	1	66
ANIMAL CONTROL	300	0.1954	18		18		18
ANIMAL SHELTER	600	0.3907	35		35	1	36
HEALTH DEPT	100	0.0651	6		6		6
HEALTH-ADMIN	1,400	0.9117	82		82	2	84
COMM. DISEASE	700	0.4558	41		41	1	42
EHS	1,400	0.9117	82		82	2	84
PUB HLTH NURSING	500	0.3256	29		29	1	30
HEALTH LAB	300	0.1954	18		18		18
TOBACCO GRANT	100	0.0651	6		6		6
WIC	2,600	1.6931	153		153	3	156
TB PROGRAM	100	0.0651	6		6		6
HEALTH INFO MGT	1,100	0.7163	65		65	1	66
EMERGENCY PREP	200	0.1302	12		12		12
AIDS PROGRAM	300	0.1954	18		18		18
CHILD HEALTH	580	0.3777	34		34	1	35

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**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
CALIFORNIA CHILDREN	1,100	0.7163	65		65	1	66
HEALTH GRANTS	200	0.1302	12		12		12
MARGOLIN GRANT	160	0.1042	9		9		9
SUBSTANCE ABUSE	400	0.2605	23		23		23
BHA-MH ACT	2,700	1.7582	159		159	3	162
FIRST 5	300	0.1954	18		18		18
BHA	1,300	0.8465	76		76	2	78
HUMAN SERVICES	43,200	28.1309	2,538		2,538	57	2,595
JOB TRAINING	2,200	1.4326	129		129	3	132
LIBRARY	1,751	1.1402	103		103	2	105
AG EXTENSION	200	0.1302	12		12		12
ROADS	2,100	1.3675	123		123	3	126
PARKS	1,000	0.6512	59		59	1	60
FLEET MANAGEMENT	800	0.5209	47		47	1	48
BLDG MAINTENANCE	3,600	2.3443	211		211	4	215
SURVEYOR	500	0.3256	29		29	1	30
PW-ADMIN	400	0.2605	23		23		23
SubTotal	153,566	100.0000	9,022		9,022	186	9,208
TOTAL	153,566	100.0000	9,022		9,022	186	9,208

Allocation Basis: NUMBER OF EMPLOYEES  
 Allocation Source: BUDGET & PAYROLL REPORTS

**County or Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - PROPERTY/FIRE							
ADMINISTRATION	6,456	0.9537	998		998		998
HUMAN RESOURCES	2,914	0.4305	451		451	9	460
FINANCE	5,344	0.7895	826		826	17	843
COMMUNICATIONS	5,250	0.7756	812		812	17	829
COUNTY COUNSEL	2,920	0.4314	451		451	9	460
BOARD OF SUP.	6,456	0.9537	998		998	21	1,019
ASSESSOR	7,305	1.0792	1,129		1,129	24	1,153
ELECTIONS	5,008	0.7398	774		774	16	790
INFO. TECHNOLOGY	12,182	1.7996	1,884		1,884	39	1,923
PURCHASING	1,176	0.1737	182		182	4	186
MICROFILM/STORAGE	7,080	1.0459	1,095		1,095	23	1,118
CENTRAL SERVICES	3,856	0.5696	596		596	12	608
LAW LIBRARY	1,863	0.2752	288		288	6	294
GEN. FUND COURT	65,112	9.6190	10,067		10,067	210	10,277
DA PROSECUTION	17,073	2.5222	2,640		2,640	55	2,695
CHILD SUPPORT	26,088	3.8540	4,034		4,034	84	4,118
CHILD ADVOCACY	1,606	0.2373	248		248	5	253
SHERIFF ADMIN	16,029	2.3680	2,478		2,478	52	2,530
SHERIFF-GTF	2,750	0.4063	425		425	9	434
SHERIFF-NTF	2,750	0.4063	425		425	9	434
SHERIFF - JAIL	154,071	22.7607	23,824		23,824	496	24,320
JAIL KITCHEN	2,975	0.4395	460		460	10	470
JUVENILE CENTER	20,970	3.0979	3,242		3,242	68	3,310
PROBATION	21,720	3.2087	3,358		3,358	70	3,428
VICTIM WITNESS	1,440	0.2127	223		223	5	228
PROB. MISC GRANTS	800	0.1182	124		124	3	127
FIRE	43,134	6.3722	6,669		6,669	139	6,808
AG COMMISSIONER	13,760	2.0328	2,127		2,127	44	2,171
BLDG INSPECTION	1,130	0.1669	175		175	4	179
PLANNING	3,403	0.5027	526		526	11	537



All Monetary Values Are \$ Dollars  
 MAXCARS © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - PROPERTY/FIRE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LAFCO	177	0.0261	27		27	1	28
RECORDER	1,104	0.1631	171		171	4	175
PUBLIC GUARDIAN	4,183	0.6180	647		647	13	660
ANIMAL SHELTER	6,196	0.9153	958		958	20	978
HEALTH-ADMIN	23,658	3.4950	3,658		3,658	76	3,734
EHS	4,000	0.5909	618		618	13	631
HUMAN SERVICES	67,806	10.0170	10,484		10,484	219	10,703
LIBRARY	38,338	5.6637	5,928		5,928	124	6,052
AG EXTENSION	10,000	1.4773	1,546		1,546	32	1,578
ROADS	5,661	0.8363	875		875	18	893
PARKS	13,713	2.0258	2,120		2,120	44	2,164
FLEET MANAGEMENT	17,964	2.6538	2,777		2,777	58	2,835
BLDG MAINTENANCE	10,440	1.5423	1,614		1,614	34	1,648
CAL VANS ADMIN	6,113	0.9031	945		945	20	965
PW-ADMIN	4,938	0.7295	763		763	16	779
SubTotal	676,912	100.0000	104,660		104,660	2,163	106,823
TOTAL	676,912	100.0000	104,660		104,660	2,163	106,823

Allocation Basis: SQUARE FOOTAGE OCCUPIED  
Allocation Source: SPACE COSTS SUMMARY





**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - MEDICAL MALPRCT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH-ADMIN	100	100.0000	13,805		13,805	285	14,090
SubTotal	100	100.0000	13,805		13,805	285	14,090
TOTAL	100	100.0000	13,805		13,805	285	14,090

Allocation Basis: DIRECT ALLOCATION TO HEALTH DEPT  
 Allocation Source: APPROPRIATIONS LEDGER



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	3,475	0.3475	2,196		2,196		2,196
DA PROSECUTION	5,536	0.5536	3,498		3,498	73	3,571
SHERIFF-OPS.	835,772	83.5772	528,122		528,122	10,952	539,074
PROBATION	219	0.0219	138		138	3	141
FIRE	1,652	0.1652	1,044		1,044	22	1,066
AG COMMISSIONER	8,554	0.8554	5,405		5,405	112	5,517
HEALTH DEPT	5,715	0.5715	3,611		3,611	75	3,686
HUMAN SERVICES	32,935	3.2935	20,811		20,811	432	21,243
LIBRARY	747	0.0747	472		472	10	482
ROADS	105,395	10.5395	66,599		66,599	1,381	67,980
SubTotal	1,000,000	100.0000	631,896		631,896	13,060	644,956
TOTAL	1,000,000	100.0000	631,896		631,896	13,060	644,956

Allocation Basis: DEPARTMENTAL PERCENTAGE OF INCURRED  
 Allocation Source: COST CLAIM DETAIL



**County or Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	700	0.4558	1,920		1,920		1,920
HUMAN RESOURCES	975	0.6349	2,675		2,675	56	2,731
FINANCE	1,900	1.2373	5,212		5,212	108	5,320
COMMUNICATIONS	1,700	1.1070	4,663		4,663	97	4,760
COUNTY COUNSEL	1,500	0.9768	4,115		4,115	85	4,200
BOARD OF SUP.	700	0.4558	1,920		1,920	40	1,960
ASSESSOR	2,375	1.5466	6,515		6,515	135	6,650
ELECTIONS	600	0.3907	1,646		1,646	34	1,680
INFO. TECHNOLOGY	3,100	2.0187	8,504		8,504	177	8,681
PURCHASING	200	0.1302	549		549	11	560
MICROFILM/STORAGE	500	0.3256	1,372		1,372	28	1,400
CENTRAL SERVICES	400	0.2605	1,097		1,097	23	1,120
IT ADMIN.	400	0.2605	1,097		1,097	23	1,120
LAW LIBRARY	65	0.0423	178		178	4	182
DA AB109	350	0.2279	960		960	20	980
DA PROSECUTION	4,100	2.6699	11,247		11,247	234	11,481
CHILD SUPPORT	5,000	3.2559	13,716		13,716	285	14,001
DA CHILD ABDUCT.	200	0.1302	549		549	11	560
CHILD ADVOCACY	360	0.2344	988		988	21	1,009
DA FED VAWA	300	0.1954	823		823	17	840
DA PRISONS	800	0.5209	2,195		2,195	46	2,241
DA MISC GRANTS	300	0.1954	823		823	17	840
SHERIFF ADMIN	1,900	1.2373	5,212		5,212	108	5,320
SHERIFF-NTF	100	0.0651	274		274	6	280
SHERIFF-AB109	6,400	4.1676	17,557		17,557	365	17,922
SHERIFF-OPS.	6,225	4.0536	17,076		17,076	355	17,431
RURAL CRIME	300	0.1954	823		823	17	840
SHERIFF OPS-AB443	500	0.3256	1,372		1,372	28	1,400
COURT SECURITY	1,775	1.1559	4,869		4,869	101	4,970
SHERIFF - JAIL	10,200	6.6421	27,981		27,981	581	28,562



All Monetary Values Are \$ Dollars  
MAXCARS © 2018 MAXIMUS, INC.  
Report Output Prepared By County of Kings

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JAIL KITCHEN	1,000	0.6512	2,743		2,743	57	2,800
JUVENILE CENTER	3,800	2.4745	10,424		10,424	216	10,640
PROBATION-AB109	2,250	1.4652	6,172		6,172	128	6,300
PROBATION-SB678	500	0.3256	1,372		1,372	28	1,400
PROB-YOYG	500	0.3256	1,372		1,372	28	1,400
PROBATION	4,850	3.1583	13,305		13,305	276	13,581
VICTIM ASSIST PROG	250	0.1628	686		686	14	700
PROB. MISC GRANTS	500	0.3256	1,372		1,372	28	1,400
FIRE	7,900	5.1444	21,671		21,671	450	22,121
OFFICE OF EMERG MGT	200	0.1302	549		549	11	560
AG COMMISSIONER	2,500	1.6280	6,858		6,858	142	7,000
BLDG INSPECTION	400	0.2605	1,097		1,097	23	1,120
PLANNING	900	0.5861	2,469		2,469	51	2,520
RECORDER	800	0.5209	2,195		2,195	46	2,241
PUBLIC GUARDIAN	1,100	0.7163	3,018		3,018	63	3,081
ANIMAL CONTROL	300	0.1954	823		823	17	840
ANIMAL SHELTER	600	0.3907	1,646		1,646	34	1,680
HEALTH DEPT	100	0.0651	274		274	6	280
HEALTH-ADMIN	1,400	0.9117	3,840		3,840	80	3,920
COMM. DISEASE	700	0.4558	1,920		1,920	40	1,960
EHS	1,400	0.9117	3,840		3,840	80	3,920
PUB HLTH NURSING	500	0.3256	1,372		1,372	28	1,400
HEALTH LAB	300	0.1954	823		823	17	840
TOBACCO GRANT	100	0.0651	274		274	6	280
WIC	2,600	1.6931	7,132		7,132	148	7,280
TB PROGRAM	100	0.0651	274		274	6	280
HEALTH INFO MGT	1,100	0.7163	3,018		3,018	63	3,081
EMERGENCY PREP	200	0.1302	549		549	11	560
AIDS PROGRAM	300	0.1954	823		823	17	840
CHILD HEALTH	580	0.3777	1,591		1,591	33	1,624



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - GEN LAB EXPO

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CALIFORNIA CHILDREN	1,100	0.7163	3,018		3,018	63	3,081
HEALTH GRANTS	200	0.1302	549		549	11	560
MARGOLIN GRANT	160	0.1042	439		439	9	448
SUBSTANCE ABUSE	400	0.2605	1,097		1,097	23	1,120
BHA-MH ACT	2,700	1.7582	7,407		7,407	154	7,561
FIRST 5	300	0.1954	823		823	17	840
BHA	1,300	0.8465	3,566		3,566	74	3,640
HUMAN SERVICES	43,200	28.1309	118,504		118,504	2,461	120,965
JOB TRAINING	2,200	1.4326	6,035		6,035	125	6,160
LIBRARY	1,751	1.1402	4,803		4,803	100	4,903
AG EXTENSION	200	0.1302	549		549	11	560
ROADS	2,100	1.3675	5,761		5,761	120	5,881
PARKS	1,000	0.6512	2,743		2,743	57	2,800
FLEET MANAGEMENT	800	0.5209	2,195		2,195	46	2,241
BLDG MAINTENANCE	3,600	2.3443	9,876		9,876	205	10,081
SURVEYOR	500	0.3256	1,372		1,372	28	1,400
PW-ADMIN	400	0.2605	1,097		1,097	23	1,120
SubTotal	153,566	100.0000	421,264		421,264	8,707	429,971
TOTAL	153,566	100.0000	421,264		421,264	8,707	429,971

Allocation Basis: NUMBER OF EMPLOYEES  
 Allocation Source: BUDGET & PAYROLL REPORTS



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	6,456	0.9537	38		38		38
HUMAN RESOURCES	2,914	0.4305	17		17		17
FINANCE	5,344	0.7895	31		31	1	32
COMMUNICATIONS	5,250	0.7756	31		31	1	32
COUNTY COUNSEL	2,920	0.4314	17		17	1	17
BOARD OF SUP.	6,456	0.9537	38		38	1	39
ASSESSOR	7,305	1.0792	43		43	1	44
ELECTIONS	5,008	0.7398	29		29	1	30
INFO. TECHNOLOGY	12,182	1.7996	71		71	1	72
PURCHASING	1,176	0.1737	7		7		7
MICROFILM/STORAGE	7,080	1.0459	41		41	1	42
CENTRAL SERVICES	3,856	0.5696	22		22		22
LAW LIBRARY	1,863	0.2752	11		11		11
GEN. FUND COURT	65,112	9.6190	379		379	8	387
DA PROSECUTION	17,073	2.5222	99		99	2	101
CHILD SUPPORT	26,088	3.8540	152		152	3	155
CHILD ADVOCACY	1,606	0.2373	9		9		9
SHERIFF ADMIN	16,029	2.3680	93		93	2	95
SHERIFF-GTF	2,750	0.4063	16		16		16
SHERIFF-NTF	2,750	0.4063	16		16		16
SHERIFF - JAIL	154,071	22.7607	899		899	20	919
JAIL KITCHEN	2,975	0.4395	17		17		17
JUVENILE CENTER	20,970	3.0979	122		122	3	125
PROBATION	21,720	3.2087	127		127	3	130
VICTIM WITNESS	1,440	0.2127	8		8		8
PROB. MISC GRANTS	800	0.1182	5		5		5
FIRE	43,134	6.3722	251		251	5	256
AG COMMISSIONER	13,760	2.0328	80		80	2	82
BLDG INSPECTION	1,130	0.1669	7		7		7
PLANNING	3,403	0.5027	20		20		20

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - POLLUTION LIAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LAFCO	177	0.0261	1		1		1
RECORDER	1,104	0.1631	6		6		6
PUBLIC GUARDIAN	4,183	0.6180	24		24		25
ANIMAL SHELTER	6,196	0.9153	36		36		37
HEALTH-ADMIN	23,658	3.4950	138		138		141
EHS	4,000	0.5909	23		23		23
HUMAN SERVICES	67,806	10.0170	395		395		403
LIBRARY	38,338	5.6637	223		223		228
AG EXTENSION	10,000	1.4773	58		58		59
ROADS	5,661	0.8363	33		33		34
PARKS	13,713	2.0258	80		80		82
FLEET MANAGEMENT	17,964	2.6538	105		105		107
BLDG MAINTENANCE	10,440	1.5423	61		61		62
CAL VANS ADMIN	6,113	0.9031	36		36		37
PW-ADMIN	4,938	0.7295	29		29		30
SubTotal	676,912	100.0000	3,944		3,944		4,026
TOTAL	676,912	100.0000	3,944		3,944	82	4,026

Allocation Basis: SQUARE FOOTAGE OCCUPIED  
 Allocation Source: SPACE COSTS SUMMARY



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - AIRCRAFT INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total Allocation
SHERIFF-OPS.	100	100.0000	15,629		15,629	323	15,952
SubTotal	100	100.0000	15,629		15,629	323	15,952
TOTAL	100	100.0000	15,629		15,629	323	15,952

Allocation Basis: DIRECT ALLOCATION TO FIRE DEPARTMENT

Allocation Source: APPROPRIATIONS LEDGER





**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	1	1.0830	19		19		19
HUMAN RESOURCES	1	1.0870	17		17	32	49
FINANCE	1	1.0870	17		17		17
COMMUNICATIONS	1	1.0870	17		17		17
COUNTY COUNSEL	1	1.0870	17		17		17
BOARD OF SUP.	1	1.0870	17		17		17
ASSESSOR	1	1.0870	17		17		17
ELECTIONS	1	1.0870	17		17		17
INFO. TECHNOLOGY	1	1.0870	17		17		17
PURCHASING	1	1.0870	17		17		17
MICROFILM/STORAGE	1	1.0870	17		17		17
CENTRAL SERVICES	1	1.0870	17		17		17
TELECOMMUNICATION	1	1.0870	17		17		17
IT ADMIN.	1	1.0870	17		17		17
LAW LIBRARY	1	1.0870	17		17		17
DA AB109	1	1.0870	17		17		17
DA PROSECUTION	1	1.0870	17		17		17
CHILD SUPPORT	1	1.0870	17		17		17
DA CHILD ABDUCT.	1	1.0870	17		17		17
CHILD ADVOCACY	1	1.0870	17		17		17
DA FED VAWA	1	1.0870	17		17		17
DA PRISONS	1	1.0870	17		17		17
DA ST RAPE GRANT	1	1.0870	17		17		17
DA MISC GRANTS	1	1.0870	17		17		17
GRAND JURY	1	1.0870	17		17		17
SHERIFF ADMIN	1	1.0870	17		17		17
SHERIFF-GTF	1	1.0870	17		17		17
SHERIFF-NTF	1	1.0870	17		17		17
SHERIFF-AB109	1	1.0870	17		17		17
SHERIFF-OPS.	1	1.0870	17		17		17



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
RURAL CRIME	1	1.0870	17		17		17
SHERIFF OPS-AB443	1	1.0870	17		17		17
COURT SECURITY	1	1.0870	17		17		17
SHERIFF - JAIL	1	1.0870	17		17		17
JAIL KITCHEN	1	1.0870	17		17		17
SHERIFF-INMATE WELFARE	1	1.0870	17		17		17
ASSET FORFEITURE TRUST	1	1.0870	17		17		17
SHERIFF-SPECIAL TRUST	1	1.0870	17		17		17
JUVENILE CENTER	1	1.0870	17		17		17
PROBATION-AB109	1	1.0870	17		17		17
PROBATION-SB678	1	1.0870	17		17		17
PROB-YOBYG	1	1.0870	17		17		17
PROB-PROP 36	1	1.0870	17		17		17
PROBATION	1	1.0870	17		17		17
VICTIM WITNESS	1	1.0870	17		17		17
VICTIM ASSIST PROG	1	1.0870	17		17		17
PROB. MISC GRANTS	1	1.0870	17		17		17
FIRE	1	1.0870	17		17		17
OFFICE OF EMERG MGT	1	1.0870	17		17		17
HOMELAND SECURITY	1	1.0870	17		17		17
AG COMMISSIONER	1	1.0870	17		17		17
BLDG INSPECTION	1	1.0870	17		17		17
PLANNING	1	1.0870	17		17		17
LAFCO	1	1.0870	17		17		17
RECORDER	1	1.0870	17		17		17
PUBLIC GUARDIAN	1	1.0870	17		17		17
ANIMAL CONTROL	1	1.0870	17		17		17
ANIMAL SHELTER	1	1.0870	17		17		17
HEALTH DEPT	1	1.0870	17		17		17
HEALTH-ADMIN	1	1.0870	17		17		17



All Monetary Values Are \$ Dollars  
 MAXCARS © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. DISEASE	1	1.0870	17		17		17
EHS	1	1.0870	17		17		17
PUB HLTH NURSING	1	1.0870	17		17		17
HEALTH LAB	1	1.0870	17		17		17
MEDICAL RECORDS	1	1.0870	17		17		17
TOBACCO GRANT	1	1.0870	17		17		17
WIC	1	1.0870	17		17		17
TB PROGRAM	1	1.0870	17		17		17
FAMILY PLANNING	1	1.0870	17		17		17
HEALTH INFO MGT	1	1.0870	17		17		17
EMERGENCY PREP	1	1.0870	17		17		17
AIDS PROGRAM	1	1.0870	17		17		17
CHILD HEALTH	1	1.0870	17		17		17
CALIFORNIA CHILDREN	1	1.0870	17		17		17
HEALTH GRANTS	1	1.0870	17		17		17
MARGOLIN GRANT	1	1.0870	17		17		17
MENTAL HLTH CNTY	1	1.0870	17		17		17
SUBSTANCE ABUSE	1	1.0870	17		17		17
BHA-MH ACT	1	1.0870	17		17		17
FIRST 5	1	1.0870	17		17		17
BHA	1	1.0870	17		17		17
HUMAN SERVICES	1	1.0870	17		17		17
IHSS	1	1.0870	17		17		17
JOB TRAINING	1	1.0870	17		17		17
LIBRARY	1	1.0870	17		17		17
AG EXTENSION	1	1.0870	17		17		17
ROADS	1	1.0870	17		17		17
PARKS	1	1.0870	17		17		17
FLEET MANAGEMENT	1	1.0870	17		17		17
BLDG MAINTENANCE	1	1.0870	17		17		17



All Monetary Values Are \$ Dollars  
 MAXCARS © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - CYBER INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total Allocation
SURVEYOR	1	1.0870	17		17		17
PW-ADMIN	1	1.0870	17		17		17
SubTotal	92	100.0000	1,566		1,566	32	1,598
TOTAL	92	100.0000	1,566		1,566	32	1,598

Allocation Basis: DIRECT ALLOCATION TO COVERED DEPARTMENTS

Allocation Source: APPROPRIATIONS LEDGER



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .5 - Allocation Summary**  
**For Department INSURANCE**

Receiving Department	Total	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
ADMINISTRATION	5,212	41	998	0	2,196	1,920	38
HUMAN RESOURCES	3,315	58	460	0	0	2,731	17
FINANCE	6,326	114	843	0	0	5,320	32
COMMUNICATIONS	5,740	102	829	0	0	4,760	32
COUNTY COUNSEL	4,784	90	460	0	0	4,200	17
BOARD OF SUP.	3,077	42	1,019	0	0	1,960	39
ASSESSOR	8,007	143	1,153	0	0	6,650	44
ELECTIONS	2,553	36	790	0	0	1,680	30
INFO. TECHNOLOGY	10,879	186	1,923	0	0	8,681	72
PURCHASING	782	12	186	0	0	560	7
MICROFILM/STORAGE	2,607	30	1,118	0	0	1,400	42
CENTRAL SERVICES	1,790	23	608	0	0	1,120	22
TELECOMMUNICATION	17	0	0	0	0	0	0
IT ADMIN.	1,160	23	0	0	0	1,120	0
LAW LIBRARY	508	4	294	0	0	182	11
GEN. FUND COURT	10,664	0	10,277	0	0	0	387
DA AB109	1,018	21	0	0	0	980	0
DA PROSECUTION	18,111	246	2,695	0	3,571	11,481	101
CHILD SUPPORT	18,591	300	4,118	0	0	14,001	155
DA CHILD ABDUCT.	589	12	0	0	0	560	0
CHILD ADVOCACY	1,309	21	253	0	0	1,009	9
DA FED VAWA	875	18	0	0	0	840	0
DA PRISONS	2,306	48	0	0	0	2,241	0
DA ST RAPE GRANT	17	0	0	0	0	0	0
DA MISC GRANTS	875	18	0	0	0	840	0
GRAND JURY	17	0	0	0	0	0	0
SHERIFF ADMIN	8,076	114	2,530	0	0	5,320	95
SHERIFF-GTF	467	0	434	0	0	0	16
SHERIFF-NTF	753	6	434	0	0	280	16
SHERIFF-AB109	18,323	384	0	0	0	17,922	0
SHERIFF-OPS.	572,848	374	0	0	539,074	17,431	0
RURAL CRIME	875	18	0	0	0	840	0
SHERIFF OPS-AB443	1,447	30	0	0	0	1,400	0



All Monetary Values Are \$ Dollars  
 MAXCARS © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**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	5,093	106	0	0	0	4,970	0
SHERIFF - JAIL	54,429	611	24,320	0	0	28,562	919
JAIL KITCHEN	3,364	60	470	0	0	2,800	17
SHERIFF-INMATE	17	0	0	0	0	0	0
ASSET FORFEITURE	17	0	0	0	0	0	0
SHERIFF-SPECIAL TRUST	17	0	0	0	0	0	0
JUVENILE CENTER	14,320	228	3,310	0	0	10,640	125
PROBATION-AB109	6,452	135	0	0	0	6,300	0
PROBATION-SB678	1,447	30	0	0	0	1,400	0
PROB-YOBG	1,447	30	0	0	0	1,400	0
PROB-PROP 36	17	0	0	0	0	0	0
PROBATION	17,588	291	3,428	0	141	13,581	130
VICTIM WITNESS	253	0	228	0	0	0	8
VICTIM ASSIST PROG	732	15	0	0	0	700	0
PROB. MISC GRANTS	1,579	30	127	0	0	1,400	5
FIRE	30,742	474	6,808	0	1,066	22,121	256
OFFICE OF EMERG MGT	589	12	0	0	0	560	0
HOMELAND SECURITY	17	0	0	0	0	0	0
AG COMMISSIONER	14,937	150	2,171	0	5,517	7,000	82
BLDG INSPECTION	1,346	23	179	0	0	1,120	7
PLANNING	3,148	54	537	0	0	2,520	20
LAFCO	46	0	28	0	0	0	1
RECORDER	2,487	48	175	0	0	2,241	6
PUBLIC GUARDIAN	3,849	66	660	0	0	3,081	25
ANIMAL CONTROL	875	18	0	0	0	840	0
ANIMAL SHELTER	2,748	36	978	0	0	1,680	37
HEALTH DEPT	3,989	6	0	0	3,686	280	0
HEALTH-ADMIN	21,986	84	3,734	14,090	0	3,920	141
COMM. DISEASE	2,019	42	0	0	0	1,960	0
EHS	4,675	84	631	0	0	3,920	23
PUB HLTH NURSING	1,447	30	0	0	0	1,400	0
HEALTH LAB	875	18	0	0	0	840	0
MEDICAL RECORDS	17	0	0	0	0	0	0



All Monetary Values Are \$ Dollars  
MAXXcars © 2018 MAXIMUS, INC.  
Report Output Prepared By County of Kings

County of Kings  
 Cost Plan Year 2018-2019  
 Fiscal Year 2016-2017  
 Schedule .5 - Allocation Summary  
 For Department INSURANCE

Receiving Department	Total	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
TOBACCO GRANT	303	6	0	0	0	280	0
WIC	7,453	156	0	0	0	7,280	0
TB PROGRAM	303	6	0	0	0	280	0
FAMILY PLANNING	17	0	0	0	0	0	0
HEALTH INFO MGT	3,164	66	0	0	0	3,081	0
EMERGENCY PREP	589	12	0	0	0	560	0
AIDS PROGRAM	875	18	0	0	0	840	0
CHILD HEALTH	1,676	35	0	0	0	1,624	0
CALIFORNIA CHILDREN	3,164	66	0	0	0	3,081	0
HEALTH GRANTS	589	12	0	0	0	560	0
MARGOLIN GRANT	474	9	0	0	0	448	0
MENTAL HLTH-CNTY	17	0	0	0	0	0	0
SUBSTANCE ABUSE	1,160	23	0	0	0	1,120	0
BHA-MH ACT	7,740	162	0	0	0	7,561	0
FIRST 5	875	18	0	0	0	840	0
BHA	3,735	78	0	0	0	3,640	0
HUMAN SERVICES	155,926	2,595	10,703	0	21,243	120,965	403
IHSS	17	0	0	0	0	0	0
JOB TRAINING	6,309	132	0	0	0	6,160	0
LIBRARY	11,787	105	6,052	0	482	4,903	228
AG EXTENSION	2,226	12	1,578	0	0	560	59
ROADS	74,931	126	893	0	67,980	5,881	34
PARKS	5,123	60	2,164	0	0	2,800	82
FLEET MANAGEMENT	5,248	48	2,835	0	0	2,241	107
BLDG MAINTENANCE	12,023	215	1,648	0	0	10,081	62
SURVEYOR	1,447	30	0	0	0	1,400	0
CAL VANS ADMIN	1,002	0	965	0	0	0	37
PW-ADMIN	1,969	23	779	0	0	1,120	30



All Monetary Values Are \$ Dollars  
 MAXCars © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .5 - Allocation Summary**  
**For Department INSURANCE**

Receiving Department	Total	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRACT	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
Direct Billed	0	0	0	0	0	0	0
Total	1,226,624	9,208	106,823	14,090	644,956	429,971	4,026



All Monetary Values Are \$ Dollars  
 MAXCARS © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings



County of Kings  
 Cost Plan Year 2018-2019  
 Fiscal Year 2016-2017  
 Schedule .5 - Allocation Summary  
 For Department INSURANCE

Receiving Department	AIRCRAFT	CYBER INSURANCE
ADMINISTRATION	0	19
HUMAN RESOURCES	0	49
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 CHILDR 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.	15,952	17
RURAL CRIME	0	17
SHERIFF OPS-AB443	0	17



All Monetary Values Are \$ Dollars  
 MAXCars © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .5 - Allocation Summary**  
**For Department INSURANCE**

Receiving Department	AIRCRAFT	CYBER INSURANCE
COURT SECURITY	0	17
SHERIFF - JAIL	0	17
JAIL KITCHEN	0	17
SHERIFF-INMATE	0	17
ASSET FORFEITURE	0	17
SHERIFF-SPECIAL TRUST	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



All Monetary Values Are \$ Dollars  
 MAXCARS © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings

County of Kings  
 Cost Plan Year 2018-2019  
 Fiscal Year 2016-2017  
 Schedule .5 - Allocation Summary  
 For Department INSURANCE

Receiving Department	AIRCRAFT	CYBER INSURANCE
TOBACCO GRANT	0	17
WIC	0	17
TB PROGRAM	0	17
FAMILY PLANNING	0	17
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
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



County of Kings  
Cost Plan Year 2018-2019  
Fiscal Year 2016-2017  
Schedule .5 - Allocation Summary  
For Department INSURANCE

Receiving Department	AIRCRAFT	CYBER INSURANCE
Direct Billed	0	0
Total	15,952	1,598



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 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .2 - Costs To Be Allocated**  
**For Department HUMAN RESOURCES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:				
BUILDING DEPRECIATION	1,264,140		4,448	1,264,140
EQUIPMENT DEPRECIATION	4,448		1,233	
ADMINISTRATION	1,233		27,472	
INSURANCE	26,554	918	3,315	
HUMAN RESOURCES	3,217	98	6,336	
FINANCE		12,830	12,830	
COUNTY COUNSEL		12,464	12,464	
Total Allocated Additions:	35,452	32,646	68,098	68,098
CHARGES FOR SERVICES	( 280,504)			( 280,504)
Total Departmental Cost Adjustments:	( 280,504)			( 280,504)
Total To Be Allocated:	1,019,088	32,646		1,051,734



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HUMAN RESOURCES**

	Total	General & Admin	PERSONNEL	TUITION REIMB
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	589,320	139,589	449,731	0
FRINGE BENEFITS	294,927	69,868	225,059	0
<b>Other Expense &amp; Cost</b>				
SERVICES & SUPPLIES	379,893	0	357,989	21,904
FIXED ASSETS	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	1,264,140	209,457	1,032,779	21,904
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Cost Adjustments</b>				
CHARGES FOR SERVICES	( 280,504)	( 280,504)	0	0
<b>Functional Cost</b>				
Allocation Step 1	983,636	( 71,047)	1,032,779	21,904
<b>Allocation Step 1</b>				
Inbound- All Others	35,452	35,452	0	0
Reallocate Admin Costs	1,019,088	0	( 34,856)	( 739)
1st Allocation	1,019,088	0	997,923	21,165
<b>Allocation Step 2</b>				
Inbound- All Others	32,646	32,646	0	0
Reallocate Admin Costs	32,646	( 32,646)	31,968	678
2nd Allocation	32,646	0	31,968	678
<b>Total For 05 HUMAN RESOURCES</b>				
Total Allocated	1,051,734	0	1,029,891	21,843



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HUMAN RESOURCES**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	700	0.4558	4,549		4,549		4,549
HUMAN RESOURCES	975	0.6349	6,336		6,336		6,336
FINANCE	1,900	1.2373	12,347		12,347	400	12,747
COMMUNICATIONS	1,700	1.1070	11,047		11,047	358	11,405
COUNTY COUNSEL	1,500	0.9768	9,748		9,748	316	10,064
BOARD OF SUP.	700	0.4558	4,549		4,549	147	4,696
ASSESSOR	2,375	1.5466	15,434		15,434	500	15,934
ELECTIONS	600	0.3907	3,899		3,899	126	4,025
INFO. TECHNOLOGY	3,100	2.0187	20,145		20,145	652	20,797
PURCHASING	200	0.1302	1,300		1,300	42	1,342
MICROFILM/STORAGE	500	0.3256	3,249		3,249	105	3,354
CENTRAL SERVICES	400	0.2605	2,599		2,599	84	2,683
IT ADMIN.	400	0.2605	2,599		2,599	84	2,683
LAW LIBRARY	65	0.0423	422		422	14	436
DA AB109	350	0.2279	2,274		2,274	74	2,348
DA PROSECUTION	4,100	2.6699	26,643		26,643	863	27,506
CHILD SUPPORT	5,000	3.2559	32,492		32,492	1,052	33,544
CHILD ABDUCT.	200	0.1302	1,300		1,300	42	1,342
CHILD ADVOCACY	360	0.2344	2,339		2,339	76	2,415
DA FED VAWA	300	0.1954	1,950		1,950	63	2,013
DA PRISONS	800	0.5209	5,199		5,199	168	5,367
DA MISC GRANTS	300	0.1954	1,950		1,950	63	2,013
SHERIFF ADMIN	1,900	1.2373	12,347		12,347	400	12,747
SHERIFF-NTF	100	0.0651	650		650	21	671
SHERIFF-AB109	6,400	4.1676	41,589		41,589	1,347	42,936
SHERIFF-OPS.	6,225	4.0536	40,452		40,452	1,310	41,762
RURAL CRIME	300	0.1954	1,950		1,950	63	2,013
SHERIFF OPS-AB443	500	0.3256	3,249		3,249	105	3,354
COURT SECURITY	1,775	1.1559	11,535		11,535	374	11,909
SHERIFF - JAIL	10,200	6.6421	66,283		66,283	2,147	68,430





**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HUMAN RESOURCES**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JAIL KITCHEN	1,000	0.6512	6,498		6,498	210	6,708
JUVENILE CENTER	3,800	2.4745	24,694		24,694	800	25,494
PROBATION-AB109	2,250	1.4652	14,621		14,621	474	15,095
PROBATION-SB678	500	0.3256	3,249		3,249	105	3,354
PROB-YOYG	500	0.3256	3,249		3,249	105	3,354
PROBATION	4,850	3.1583	31,517		31,517	1,021	32,538
VICTIM ASSIST PROG	250	0.1628	1,625		1,625	53	1,678
PROB. MISC GRANTS	500	0.3256	3,249		3,249	105	3,354
FIRE	7,900	5.1444	51,337		51,337	1,663	53,000
OFFICE OF EMERG MGT	200	0.1302	1,300		1,300	42	1,342
AG COMMISSIONER	2,500	1.6280	16,246		16,246	526	16,772
BLDG INSPECTION	400	0.2605	2,599		2,599	84	2,683
PLANNING	900	0.5861	5,848		5,848	189	6,037
RECORDER	800	0.5209	5,199		5,199	168	5,367
PUBLIC GUARDIAN	1,100	0.7163	7,148		7,148	232	7,380
ANIMAL CONTROL	300	0.1954	1,950		1,950	63	2,013
ANIMAL SHELTER	600	0.3907	3,899		3,899	126	4,025
HEALTH DEPT	100	0.0651	650		650	21	671
HEALTH-ADMIN	1,400	0.9117	9,098		9,098	295	9,393
COMM. DISEASE	700	0.4558	4,549		4,549	147	4,696
EHS	1,400	0.9117	9,098		9,098	295	9,393
PUB HLTH NURSING	500	0.3256	3,249		3,249	105	3,354
HEALTH LAB	300	0.1954	1,950		1,950	63	2,013
TOBACCO GRANT	100	0.0651	650		650	21	671
WIC	2,600	1.6931	16,896		16,896	547	17,443
TB PROGRAM	100	0.0651	650		650	21	671
HEALTH INFO MGT	1,100	0.7163	7,148		7,148	232	7,380
EMERGENCY PREP	200	0.1302	1,300		1,300	42	1,342
AIDS PROGRAM	300	0.1954	1,950		1,950	63	2,013
CHILD HEALTH	580	0.3777	3,769		3,769	122	3,891



All Monetary Values Are \$ Dollars  
MAXCARS © 2018 MAXIMUS, INC.  
Report Output Prepared By County of Kings

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**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	1,100	0.7163	7,148		7,148	232	7,380
HEALTH GRANTS	200	0.1302	1,300		1,300	42	1,342
MARGOLIN GRANT	160	0.1042	1,040		1,040	34	1,074
SUBSTANCE ABUSE	400	0.2605	2,599		2,599	84	2,683
BHA-MH ACT	2,700	1.7582	17,546		17,546	568	18,114
FIRST 5	300	0.1954	1,950		1,950	63	2,013
BHA	1,300	0.8465	8,448		8,448	274	8,722
HUMAN SERVICES	43,200	28.1309	280,722		280,722	9,094	289,816
JOB TRAINING	2,200	1.4326	14,296		14,296	463	14,759
LIBRARY	1,751	1.1402	11,379		11,379	369	11,748
AG EXTENSION	200	0.1302	1,300		1,300	42	1,342
ROADS	2,100	1.3675	13,646		13,646	442	14,088
PARKS	1,000	0.6512	6,498		6,498	210	6,708
FLEET MANAGEMENT	800	0.5209	5,199		5,199	168	5,367
BLDG MAINTENANCE	3,600	2.3443	23,394		23,394	758	24,152
SURVEYOR	500	0.3256	3,249		3,249	105	3,354
PW-ADMIN	400	0.2605	2,599		2,599	84	2,683
SubTotal	153,566	100.0000	997,923		997,923	31,968	1,029,891
TOTAL	153,566	100.0000	997,923		997,923	31,968	1,029,891

Allocation Basis: NUMBER OF EMPLOYEES  
 Allocation Source: BUDGET & PAYROLL REPORTS



All Monetary Values Are \$ Dollars  
 MAXCARS © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**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	281	1.2829	272		272	9	281
INFO. TECHNOLOGY	3,000	13.6961	2,899		2,899	93	2,992
SHERIFF-OPS.	1,000	4.5654	966		966	31	997
COURT SECURITY	1,972	9.0029	1,905		1,905	61	1,966
JUVENILE CENTER	1,214	5.5424	1,173		1,173	38	1,211
PROBATION-AB109	1,000	4.5654	966		966	31	997
FIRE	3,949	18.0285	3,816		3,816	121	3,937
PLANNING	1,000	4.5654	966		966	31	997
COMM. DISEASE	1,000	4.5654	966		966	31	997
PUB HLTH NURSING	1,790	8.1720	1,730		1,730	55	1,785
SUBSTANCE ABUSE	2,000	9.1308	1,933		1,933	62	1,995
FIRST 5	1,000	4.5654	966		966	31	997
HUMAN SERVICES	2,698	12.3174	2,607		2,607	84	2,691
SubTotal	21,904	100.0000	21,165		21,165	678	21,843
TOTAL	21,904	100.0000	21,165		21,165	678	21,843

Allocation Basis: ACTUAL CHARGES TO DEPARTMENTS  
Allocation Source: APPROPRIATIONS LEDGER



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .5 - Allocation Summary**  
**For Department HUMAN RESOURCES**

Receiving Department	Total	PERSONNEL	TUITION REIMB
ADMINISTRATION	4,549	4,549	0
HUMAN RESOURCES	6,336	6,336	0
FINANCE	13,028	12,747	281
COMMUNICATIONS	11,405	11,405	0
COUNTY COUNSEL	10,064	10,064	0
BOARD OF SUP.	4,696	4,696	0
ASSESSOR	15,934	15,934	0
ELECTIONS	4,025	4,025	0
INFO. TECHNOLOGY	23,789	20,797	2,992
PURCHASING	1,342	1,342	0
MICROFILM/STORAGE	3,354	3,354	0
CENTRAL SERVICES	2,683	2,683	0
IT ADMIN.	2,683	2,683	0
LAW LIBRARY	436	436	0
DA AB109	2,348	2,348	0
DA PROSECUTION	27,506	27,506	0
CHILD SUPPORT	33,544	33,544	0
DA CHILD ABDUCT.	1,342	1,342	0
CHILD ADVOCACY	2,415	2,415	0
DA FED VAWA	2,013	2,013	0
DA PRISONS	5,367	5,367	0
DA MISC GRANTS	2,013	2,013	0
SHERIFF ADMIN	12,747	12,747	0
SHERIFF-INTF	671	671	0
SHERIFF-AB109	42,936	42,936	0
SHERIFF-OPS.	42,759	41,762	997
RURAL CRIME	2,013	2,013	0
SHERIFF OPS-AB443	3,354	3,354	0
COURT SECURITY	13,875	11,909	1,966
SHERIFF - JAIL	68,430	68,430	0
JAIL KITCHEN	6,708	6,708	0
JUVENILE CENTER	26,705	25,494	1,211
PROBATION-AB109	16,092	15,095	997



All Monetary Values Are \$ Dollars  
 MAXCARS © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .5 - Allocation Summary**  
**For Department HUMAN RESOURCES**

Receiving Department	Total	PERSONNEL	TUITION REIMB
PROBATION-SB678	3,354	3,354	0
PROB-YOBBG	3,354	3,354	0
PROBATION	32,538	32,538	0
VICTIM ASSIST PROG	1,678	1,678	0
PROB. MISC GRANTS	3,354	3,354	0
FIRE	56,937	53,000	3,937
OFFICE OF EMERG MGT	1,342	1,342	0
AG COMMISSIONER	16,772	16,772	0
BLDG INSPECTION	2,683	2,683	0
PLANNING	7,034	6,037	997
RECORDER	5,367	5,367	0
PUBLIC GUARDIAN	7,380	7,380	0
ANIMAL CONTROL	2,013	2,013	0
ANIMAL SHELTER	4,025	4,025	0
HEALTH DEPT	671	671	0
HEALTH-ADMIN	9,393	9,393	0
COMM. DISEASE	5,693	4,696	997
EHS	9,393	9,393	0
PUB HLTH NURSING	5,139	3,354	1,785
HEALTH LAB	2,013	2,013	0
TOBACCO GRANT	671	671	0
WIC	17,443	17,443	0
TB PROGRAM	671	671	0
HEALTH INFO MGT	7,380	7,380	0
EMERGENCY PREP	1,342	1,342	0
AIDS PROGRAM	2,013	2,013	0
CHILD HEALTH	3,891	3,891	0
CALIFORNIA CHILDREN	7,380	7,380	0
HEALTH GRANTS	1,342	1,342	0
MARGOLIN GRANT	1,074	1,074	0
SUBSTANCE ABUSE	4,678	2,683	1,995
BHA-MH ACT	18,114	18,114	0
FIRST 5	3,010	2,013	997



All Monetary Values Are \$ Dollars  
 MAXCARS © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings

County of Kings  
 Cost Plan Year 2018-2019  
 Fiscal Year 2016-2017  
 Schedule .5 - Allocation Summary  
 For Department HUMAN RESOURCES

Receiving Department	Total	PERSONNEL	TUITION REIMB
BHA	8,722	8,722	0
HUMAN SERVICES	292,507	289,816	2,691
JOB TRAINING	14,759	14,759	0
LIBRARY	11,748	11,748	0
AG EXTENSION	1,342	1,342	0
ROADS	14,088	14,088	0
PARKS	6,708	6,708	0
FLEET MANAGEMENT	5,367	5,367	0
BLDG MAINTENANCE	24,152	24,152	0
SURVEYOR	3,354	3,354	0
PW-ADMIN	2,683	2,683	0
Direct Billed	0	0	0
<b>Total</b>	<b>1,051,734</b>	<b>1,029,891</b>	<b>21,843</b>



All Monetary Values Are \$ Dollars  
 MAXCARS © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings

COUNTY OF KINGS  
COUNTYWIDE COST ALLOCATION PLAN  
**DEPARTMENT OF FINANCE**

NATURE AND EXTENT OF SERVICES

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

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

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

Allocations to departments are as follows:

- (1) Payroll accounting costs are allocated to depts. based on the number of employees.
- (2) Claims accounting costs are allocated to departments based on the number of claims processed.
- (3) Cost allocation plan costs are allocated to operating and service departments based on relative budget size (less purchases of fixed assets for the year and "other charges").
- (4) General accounting costs are allocated to operating and service departments based on relative budget size (less purchases of fixed assets for the year and "other charges").
- (5) Warrant Processing – Costs related to the reconciliation of all processed warrants (County general and payroll, school general and payroll, and Welfare income maintenance) are allocated to departments on the basis of the number of warrants processed during the year. Costs allocated are offset by costs applied of \$4,775. Costs applied totaling \$4,775 and revenues of \$1,001,812 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 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule 2 - Costs To Be Allocated**  
**For Department FINANCE**

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
BUILDING DEPRECIATION	3,275,489		8,158	3,275,489
EQUIPMENT DEPRECIATION	8,158		1,420	
ADMINISTRATION	1,420		12,230	
INSURANCE	11,820	410	6,326	
HUMAN RESOURCES	6,198	128	13,028	
FINANCE	12,619	409	34,759	
COUNTY COUNSEL		34,759	15,702	
Total Allocated Additions:	40,215	51,408	91,623	91,623
Total To Be Allocated:	3,315,704	51,408		3,367,112

*with 94,952*



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FINANCE**

	Total	General & Admin	CLAIMS	PAYROLL	COST PLAN
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	1,138,758	144,630	91,367	125,355	6,239
FRINGE BENEFITS	515,190	65,429	41,318	56,722	2,834
<b>Other Expense &amp; Cost</b>					
DATA PROCESSING	1,213,334	0	0	533,668	0
SERVICES & SUPPLIES	307,917	39,105	24,695	33,902	1,694
FIXED ASSETS	0	0	0	0	0
AUDITING AND ACCTG	100,290	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	3,275,489	249,164	157,380	749,647	10,767
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Allocation Step 1	3,275,489	249,164	157,380	749,647	10,767
<b>Allocation Step 1</b>					
Inbound- All Others	40,215	40,215	0	0	0
Reallocate Admin Costs	( 1,365,435)	( 289,379)	15,049	71,682	1,030
Unallocated Costs	1,950,269	0	0	0	0
1st Allocation			172,429	821,329	11,797
<b>Allocation Step 2</b>					
Inbound- All Others	51,408	51,408	0	0	0
Reallocate Admin Costs	( 21,170)	( 51,408)	2,673	12,734	183
Unallocated Costs	30,238	0	0	0	0
2nd Allocation			2,673	12,734	183
<b>Total For 06 FINANCE</b>					
Total Allocated	1,980,507	0	175,102	834,063	11,980



All Monetary Values Are \$ Dollars  
MAXCARS © 2018 MAXIMUS, INC.  
Report Output Prepared By County of Kings

\* - Indicates Disallowed Expenditure

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FINANCE**

	GENERAL ACCTG	TREAS WARRANTS	AUDIT	UNALLOWED
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	163,095	12,474	0	595,598
FRINGE BENEFITS	73,775	5,667	0	269,445
<b>Other Expense &amp; Cost</b>				
DATA PROCESSING	459,481	0	0	220,185
SERVICES & SUPPLIES	44,094	3,387	0	161,040
FIXED ASSETS	0	0	0	0
AUDITING AND ACCTG	0	0	100,290	0
<b>Departmental Totals</b>				
Total Expenditures	740,445	21,528	100,290	1,246,268
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Allocation Step 1	740,445	21,528	100,290	1,246,268
<b>Allocation Step 1</b>				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	70,802	2,059	9,590	119,167
Unallocated Costs	0	0	0	( 1,365,435)
1st Allocation	811,247	23,587	109,880	0
<b>Allocation Step 2</b>				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	12,578	366	1,704	21,170
Unallocated Costs	0	0	0	( 21,170)
2nd Allocation	12,578	366	1,704	0
<b>Total For 06 FINANCE</b>				
Total Allocated	823,825	23,953	111,584	0



All Monetary Values Are \$ Dollars  
MAXCars © 2018 MAXIMUS, INC.  
Report Output Prepared By County of Kings

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	137	0.5564	959		959		959
INSURANCE	6	0.0244	42		42		42
HUMAN RESOURCES	324	1.3158	2,269		2,269		2,269
FINANCE	295	1.1980	2,066		2,066		2,066
COMMUNICATIONS	207	0.8406	1,450		1,450		1,473
COUNTY COUNSEL	219	0.8894	1,534		1,534	23	1,559
BOARD OF SUP.	81	0.3289	567		567	9	576
ASSESSOR	151	0.6132	1,057		1,057	17	1,074
ELECTIONS	317	1.2874	2,220		2,220	36	2,256
EMP. BENEFITS	23	0.0934	161		161	3	164
INFO. TECHNOLOGY	385	1.5635	2,696		2,696	43	2,739
ITD PC REPLACEMENT	19	0.0772	133		133	2	135
PURCHASING	38	0.1543	266		266	4	270
MICROFILM/STORAGE	90	0.3655	630		630	10	640
CENTRAL SERVICES	179	0.7269	1,253		1,253	20	1,273
TELECOMMUNICATION	95	0.3858	665		665	11	676
IT ADMIN.	17	0.0690	119		119	2	121
UNEMP. INS.	8	0.0325	56		56	1	57
WORKERS COMP	59	0.2396	413		413	7	420
LIAB. INSURANCE	151	0.6132	1,057		1,057	17	1,074
LAW LIBRARY	42	0.1706	294		294	5	299
GEN. FUND COURT	832	3.3788	5,826		5,826	93	5,919
DA AB109	1	0.0041	7		7		7
DA PROSECUTION	548	2.2255	3,837		3,837	61	3,898
CHILD SUPPORT	467	1.8965	3,270		3,270	52	3,322
DA CHILD ABDUCT.	16	0.0650	112		112	2	114
CHILD ADVOCACY	136	0.5523	952		952	15	967
DA FED VAWA	20	0.0812	140		140	2	142
DA PRISONS	46	0.1868	322		322	5	327
DA ST RAPE GRANT	1	0.0041	7		7		7

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**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	49	0.1990	343		343	5	348
	GRAND JURY	262	1.0640	1,835		1,835	29	1,864
	SHERIFF ADMIN	563	2.2864	3,942		3,942	63	4,005
	SHERIFF-GTF	84	0.3411	588		588	9	597
	SHERIFF-NTF	98	0.3980	686		686	11	697
	SHERIFF-AB109	275	1.1168	1,926		1,926	31	1,957
	SHERIFF-OPS.	604	2.4529	4,229		4,229	68	4,297
	RURAL CRIME	1	0.0041	7		7		7
	SHERIFF OPS-AB443	1	0.0041	7		7		7
	COURT SECURITY	25	0.1015	175		175	3	178
	SHERIFF - JAIL	500	2.0305	3,501		3,501	56	3,557
	JAIL KITCHEN	218	0.8853	1,527		1,527	24	1,551
	SHERIFF-INMATE WELFARE	42	0.1706	294		294	5	299
	ASSET FORFEITURE TRUST	10	0.0406	70		70	1	71
	SHERIFF-SPECIAL TRUST	20	0.0812	140		140	2	142
	JUVENILE CENTER	200	0.8122	1,400		1,400	22	1,422
	PROBATION-AB109	98	0.3980	686		686	11	697
	PROBATION-SB678	93	0.3777	651		651	10	661
	PROB-GREAT GRANT	1	0.0041	7		7		7
	PROB-YOBG	47	0.1909	329		329	5	334
	PROBATION	502	2.0387	3,515		3,515	56	3,571
	VICTIM ASSIST PROG	98	0.3980	686		686	11	697
	PROB. MISC GRANTS	72	0.2924	504		504	8	512
	FIRE	1,024	4.1585	7,171		7,171	115	7,286
	OFFICE OF EMERG MGT	83	0.3371	581		581	9	590
	HOMELAND SECURITY	3	0.0122	21		21		21
	AG COMMISSIONER	226	0.9178	1,583		1,583	25	1,608
	BLDG INSPECTION	92	0.3736	644		644	10	654
	PLANNING	249	1.0112	1,744		1,744	28	1,772
	LAFCO	51	0.2071	357		357	6	363

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**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
	KCAG	346	1.4051	2,423		2,423	39	2,462
	RECORDER	32	0.1300	224		224	4	228
	PUBLIC GUARDIAN	168	0.6823	1,176		1,176	19	1,195
	ANIMAL CONTROL	35	0.1421	245		245	4	249
	ANIMAL SHELTER	324	1.3158	2,269		2,269	36	2,305
	HEALTH DEPT	68	0.2762	476		476	8	484
	HEALTH-ADMIN	312	1.2671	2,185		2,185	35	2,220
	COMM. DISEASE	86	0.3493	602		602	10	612
	EHS	122	0.4955	854		854	14	868
	PUB HLTH NURSING	53	0.2152	371		371	6	377
	HEALTH LAB	156	0.6335	1,092		1,092	17	1,109
	MEDICAL RECORDS	15	0.0609	105		105	2	107
	TOBACCO GRANT	51	0.2071	357		357	6	363
	WIC	154	0.6254	1,078		1,078	17	1,095
	TB PROGRAM	67	0.2721	469		469	8	477
	HEALTH INFO MGT	4	0.0162	28		28		28
	EMERGENCY PREP	117	0.4751	819		819	13	832
	AIDS PROGRAM	176	0.7148	1,232		1,232	20	1,252
	CHILD HEALTH	36	0.1462	252		252	4	256
	CALIFORNIA CHILDREN	83	0.3371	581		581	9	590
	HEALTH GRANTS	52	0.2112	364		364	6	370
	MARGOLIN GRANT	34	0.1381	238		238	4	242
	MEDICAL ASSISTANCE	13	0.0528	91		91	1	92
	MENTAL HEALTH	152	0.6173	1,064		1,064	17	1,081
	MENTAL HLTH-CNTY	42	0.1706	294		294	5	299
	SUBSTANCE ABUSE	206	0.8366	1,443		1,443	23	1,466
	BHA-MH ACT	716	2.9077	5,014		5,014	80	5,094
	FIRST 5	169	0.6863	1,183		1,183	19	1,202
	BHA	172	0.6985	1,204		1,204	19	1,223
	HUMAN SERVICES	1,739	7.0620	12,186		12,186	198	12,384

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
IHSS	281	1.1412	1,968		1,968	31	1,999
CHILD ABUSE	69	0.2802	483		483	8	491
JOB TRAINING	1,422	5.7749	9,958		9,958	159	10,117
LIBRARY	509	2.0671	3,564		3,564	57	3,621
AG EXTENSION	58	0.2355	406		406	6	412
ROADS	754	3.0621	5,280		5,280	84	5,364
PARKS	384	1.5595	2,689		2,689	43	2,732
FLEET MANAGEMENT	731	2.9686	5,119		5,119	82	5,201
BLDG MAINTENANCE	621	2.5219	4,349		4,349	70	4,419
SURVEYOR	28	0.1137	196		196	3	199
TRANSIT AGENCY	544	2.2092	3,809		3,809	61	3,870
CAL VANS ADMIN	788	3.2001	5,518		5,518	88	5,606
VANPOOL	542	2.2011	3,795		3,795	61	3,856
AITTS	557	2.2620	3,900		3,900	62	3,962
PW-ADMIN	187	0.7594	1,309		1,309	21	1,330
KCWMA	948	3.8499	6,638		6,638	106	6,744
SubTotal	24,624	100.0000	172,429		172,429	2,673	175,102
TOTAL	24,624	100.0000	172,429		172,429	2,673	175,102

Allocation Basis: NUMBER OF CLAIMS PROCESSED  
Allocation Source: DATA PROCESSING

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - PAYROLL							
ADMINISTRATION	700	0.4443	3,649		3,649		3,649
HUMAN RESOURCES	975	0.6188	5,082		5,082		5,082
FINANCE	1,900	1.2058	9,904		9,904		9,904
COMMUNICATIONS	1,700	1.0789	8,861		8,861		8,861
COUNTY COUNSEL	1,500	0.9520	7,819		7,819		7,943
BOARD OF SUP.	700	0.4443	3,649		3,649		3,707
ASSESSOR	2,375	1.5073	12,380		12,380		12,576
ELECTIONS	600	0.3808	3,128		3,128		3,178
INFO. TECHNOLOGY	3,100	1.9674	16,159		16,159		16,415
PURCHASING	200	0.1269	1,043		1,043		1,060
MICROFILM/STORAGE	500	0.3173	2,606		2,606		2,647
CENTRAL SERVICES	400	0.2539	2,085		2,085		2,118
IT ADMIN.	400	0.2539	2,085		2,085		2,118
LAW LIBRARY	65	0.0413	339		339		344
DA AB109	350	0.2221	1,824		1,824		1,853
DA PROSECUTION	4,100	2.6021	21,372		21,372		21,711
CHILD SUPPORT	5,000	3.1733	26,063		26,063		26,476
DA CHILD ABDUCT.	200	0.1269	1,043		1,043		1,060
CHILD ADVOCACY	360	0.2285	1,877		1,877		1,907
DA FEED VAWA	300	0.1904	1,564		1,564		1,589
DA PRISONS	800	0.5077	4,170		4,170		4,236
DA MISC GRANTS	300	0.1904	1,564		1,564		1,589
SHERIFF ADMIN	1,900	1.2058	9,904		9,904		10,061
SHERIFF-NTF	100	0.0635	521		521		529
SHERIFF-AB109	6,400	4.0618	33,361		33,361		33,890
SHERIFF-OPS.	6,225	3.9507	32,448		32,448		32,963
RURAL CRIME	300	0.1904	1,564		1,564		1,589
SHERIFF OPS-AB443	500	0.3173	2,606		2,606		2,647
COURT SECURITY	1,775	1.1265	9,252		9,252		9,399
SHERIFF - JAIL	10,200	6.4735	53,169		53,169		54,012



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**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
JAIL KITCHEN		1,000	0.6347	5,213		5,213	83	5,296
JUVENILE CENTER		3,800	2.4117	19,808		19,808	314	20,122
PROBATION-AB109		2,250	1.4280	11,728		11,728	186	11,914
PROBATION-SB678		500	0.3173	2,606		2,606	41	2,647
PROB-YOYG		500	0.3173	2,606		2,606	41	2,647
PROBATION		4,850	3.0781	25,281		25,281	401	25,682
VICTIM ASSIST PROG		250	0.1587	1,303		1,303	21	1,324
PROB. MISC GRANTS		500	0.3173	2,606		2,606	41	2,647
FIRE		7,900	5.0138	41,180		41,180	653	41,833
OFFICE OF EMERG MGT		200	0.1269	1,043		1,043	17	1,060
AG COMMISSIONER		2,500	1.5866	13,032		13,032	207	13,239
BLDG INSPECTION		400	0.2539	2,085		2,085	33	2,118
PLANNING		900	0.5712	4,691		4,691	74	4,765
REORDER		800	0.5077	4,170		4,170	66	4,236
PUBLIC GUARDIAN		1,100	0.6981	5,734		5,734	91	5,825
ANIMAL CONTROL		300	0.1904	1,564		1,564	25	1,589
ANIMAL SHELTER		600	0.3808	3,128		3,128	50	3,178
HEALTH DEPT		100	0.0635	521		521	8	529
HEALTH-ADMIN		1,400	0.8885	7,298		7,298	116	7,414
COMM. DISEASE		700	0.4443	3,649		3,649	58	3,707
EHS		1,400	0.8885	7,298		7,298	116	7,414
PUB HLTH NURSING		500	0.3173	2,606		2,606	41	2,647
HEALTH LAB		300	0.1904	1,564		1,564	25	1,589
TOBACCO GRANT		100	0.0635	521		521	8	529
WIC		2,600	1.6501	13,553		13,553	215	13,768
TB PROGRAM		100	0.0635	521		521	8	529
HEALTH INFO MGT		1,100	0.6981	5,734		5,734	91	5,825
EMERGENCY PREP		200	0.1269	1,043		1,043	17	1,060
AIDS PROGRAM		300	0.1904	1,564		1,564	25	1,589
CHILDL HEALTH		580	0.3681	3,023		3,023	48	3,071

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**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
	CALIFORNIA CHILDREN	1,100	0.6981	5,734		5,734	91	5,825
	HEALTH GRANTS	200	0.1269	1,043		1,043	17	1,060
	MARGOLIN GRANT	160	0.1015	834		834	13	847
	SUBSTANCE ABUSE	400	0.2539	2,085		2,085	33	2,118
	BHA-MH ACT	2,700	1.7136	14,074		14,074	223	14,297
	FIRST 5	300	0.1904	1,564		1,564	25	1,589
	BHA	1,300	0.8251	6,776		6,776	108	6,884
	HUMAN SERVICES	43,200	27.4169	225,182		225,182	3,571	228,753
	JOB TRAINING	2,200	1.3962	11,468		11,468	182	11,650
	LIBRARY	1,751	1.1113	9,127		9,127	145	9,272
	AG EXTENSION	200	0.1269	1,043		1,043	17	1,060
	ROADS	2,100	1.3328	10,946		10,946	174	11,120
	PARKS	1,000	0.6347	5,213		5,213	83	5,296
	FLEET MANAGEMENT	800	0.5077	4,170		4,170	66	4,236
	BLDG MAINTENANCE	3,600	2.2848	18,765		18,765	298	19,063
	SURVEYOR	500	0.3173	2,606		2,606	41	2,647
	PW-ADMIN	400	0.2539	2,085		2,085	33	2,118
	KCWMA	4,000	2.5386	20,850		20,850	331	21,181
	Sub Total	157,566	100.0000	821,329		821,329	12,734	834,063
	TOTAL	157,566	100.0000	821,329		821,329	12,734	834,063

Allocation Basis: NUMBER OF EMPLOYEES  
Allocation Source: BUDGET & PAYROLL REPORTS



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Activity - COST PLAN	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION		860	0.4005	47		47		47
INSURANCE		1,086	0.5058	60		60		60
HUMAN RESOURCES		1,049	0.4885	58		58		58
FINANCE		3,271	1.5234	180		180		180
COMMUNICATIONS		1,423	0.6627	78		78		79
COUNTY COUNSEL		1,701	0.7922	93		93		94
BOARD OF SUP.		787	0.3665	43		43		44
ASSESSOR		2,237	1.0418	123		123	2	125
ELECTIONS		735	0.3423	40		40	1	41
INFO. TECHNOLOGY		4,436	2.0660	244		244	4	248
ITD PC REPLACEMENT		263	0.1225	14		14		14
PURCHASING		176	0.0820	10		10		10
MICROFILM/STORAGE		461	0.2147	25		25		25
CENTRAL SERVICES		770	0.3586	42		42		43
TELECOMMUNICATION		594	0.2766	33		33	1	34
WORKERS COMP		1,124	0.5235	62		62	1	63
LIAB. INSURANCE		883	0.4112	49		49	1	50
LAW LIBRARY		60	0.0279	3		3		3
GEN. FUND COURT		4,089	1.9043	225		225	4	229
DA AB109		237	0.1104	13		13		13
COURT REPORTER		27	0.0126	1		1		1
DA PROSECUTION		5,294	2.4655	291		291	5	296
CHILD SUPPORT		4,156	1.9366	228		228	4	232
DA CHILD ABDUCT.		190	0.0885	10		10		10
CHILD ADVOCACY		510	0.2375	28		28		28
DA FED VAWA		307	0.1430	17		17		17
DA PRISONS		866	0.4033	48		48	1	49
DA MISC GRANTS		372	0.1733	20		20		20
GRAND JURY		106	0.0494	6		6		6
SHERIFF ADMIN		2,401	1.1182	132		132	2	134



All Monetary Values Are \$ Dollars  
 MAXCars © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Activity - COST PLAN	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF-GTF		204	0.0950	11		11		11
SHERIFF-NTF		105	0.0489	6		6		6
SHERIFF-AB109		6,439	2.9988	354		354	6	360
SHERIFF-OPS.		10,455	4.8692	574		574	9	583
RURAL CRIME		294	0.1369	16		16		16
SHERIFF OPS-AB443		497	0.2315	27		27		27
COURT SECURITY		1,219	0.5677	67		67	1	68
SHERIFF - JAIL		11,782	5.4872	647		647	10	657
SHERIFF-INMATE WELFARE		169	0.0787	9		9		9
ASSET FOREFEITURE TRUST		23	0.0107	1		1		1
SHERIFF-SPECIAL TRUST		52	0.0242	3		3		3
JUVENILE CENTER		3,971	1.8494	218		218	3	221
PROBATION-AB109		1,766	0.8225	97		97	2	99
PROBATION-SB678		1,452	0.6762	80		80	1	81
PROB-YOBBG		457	0.2128	25		25		25
PROBATION		5,131	2.3896	282		282	5	287
VICTIM ASSIST PROG		269	0.1253	15		15		15
PROB. MISC GRANTS		406	0.1891	22		22		22
FIRE		11,371	5.2958	625		625	10	635
OFFICE OF EMERG MGT		281	0.1309	15		15		15
HOMELAND SECURITY		8	0.0037					
AG COMMISSIONER		2,614	1.2174	144		144	2	146
BLDG INSPECTION		527	0.2454	29		29		29
PLANNING		979	0.4559	54		54	1	55
LAFCO		53	0.0247	3		3		3
RECORDER		469	0.2184	26		26		26
PUBLIC GUARDIAN		518	0.2412	28		28		28
ANIMAL CONTROL		329	0.1532	18		18		18
ANIMAL SHELTER		780	0.3633	43		43	1	44
HEALTH DEPT		306	0.1425	17		17		17



**County or Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Activity - COST PLAN	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH-ADMIN		411	0.1914	23		23		23
COMM. DISEASE		658	0.3064	36		36	1	37
EHS		1,588	0.7396	87		87	1	88
PUB HLTH NURSING		506	0.2357	28		28		28
HEALTH LAB		473	0.2203	26		26		26
TOBACCO GRANT		188	0.0876	10		10		10
WIC		1,920	0.8942	105		105	2	107
TB PROGRAM		167	0.0778	9		9		9
HEALTH INFO MGT		446	0.2077	25		25		25
EMERGENCY PREP		313	0.1458	17		17		17
AIDS PROGRAM		283	0.1318	16		16		16
CHILD HEALTH		705	0.3283	39		39	1	40
CALIFORNIA CHILDREN		953	0.4438	52		52	1	53
HEALTH GRANTS		327	0.1523	18		18		18
MARGOLIN GRANT		244	0.1136	13		13		13
MENTAL HEALTH		8,833	4.1137	485		485	8	493
MENTAL HLTH-CNTY		1,223	0.5696	67		67	1	68
SUBSTANCE ABUSE		1,859	0.8658	102		102	2	104
BHA-IMH ACT		9,021	4.2013	496		496	8	504
FIRST 5		2,187	1.0185	120		120	2	122
HUMAN SERVICES		40,913	19.0543	2,250		2,250	43	2,293
CHILD ABUSE		197	0.0917	11		11		11
LIBRARY		1,985	0.9245	109		109	2	111
AG EXTENSION		199	0.0927	11		11		11
ROADS		7,330	3.4138	403		403	6	409
PARKS		1,253	0.5836	69		69	1	70
FLEET MANAGEMENT		3,029	1.4107	166		166	3	169
BLDG MAINTENANCE		3,385	1.5765	186		186	3	189
SURVEYOR		216	0.1006	12		12		12
TRANSIT AGENCY		3,577	1.6659	197		197	3	200



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Activity - COST PLAN	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
	CAL VANS ADMIN	2,351	1.0949	129		129	2	131
	VANPOOL	3,810	1.7744	209		209	3	212
	AITS	3,462	1.6123	190		190	3	193
	KCWMA	7,310	3.4045	402		402	6	408
	SubTotal	214,719	100.0000	11,797		11,797	183	11,980
	TOTAL	214,719	100.0000	11,797		11,797	183	11,980

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



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Activity - GENERAL ACCTG	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION		860	0.4428	3,592		3,592		3,592
INSURANCE		1,086	0.5592	4,536		4,536		4,536
HUMAN RESOURCES		1,049	0.5401	4,382		4,382		4,382
FINANCE		3,271	1.6843	13,664		13,664		13,664
COMMUNICATIONS		1,423	0.7327	5,944		5,944		6,039
COUNTY COUNSEL		1,701	0.8759	7,105		7,105		7,219
BOARD OF SUP.		787	0.4052	3,287		3,287		3,340
ASSESSOR		2,237	1.1519	9,344		9,344		9,494
ELECTIONS		735	0.3785	3,070		3,070		3,119
INFO. TECHNOLOGY		4,436	2.2841	18,530		18,530	297	18,827
ITD PC REPLACEMENT		263	0.1354	1,099		1,099	18	1,117
PURCHASING		176	0.0906	735		735	12	747
MICROFILM/STORAGE		461	0.2374	1,926		1,926	31	1,957
CENTRAL SERVICES		770	0.3965	3,216		3,216	52	3,268
TELECOMMUNICATION		594	0.3059	2,481		2,481	40	2,521
WORKERS COMP		1,124	0.5788	4,695		4,695	75	4,770
LIAB. INSURANCE		883	0.4547	3,688		3,688	59	3,747
LAW LIBRARY		60	0.0309	251		251	4	255
GEN. FUND COURT		4,089	2.1055	17,081		17,081	274	17,355
DA AB109		237	0.1220	990		990	16	1,006
COURT REPORTER		27	0.0139	113		113	2	115
DA PROSECUTION		5,294	2.7259	22,114		22,114	354	22,468
CHILD SUPPORT		4,156	2.1400	17,360		17,360	278	17,638
DA CHILD ABDUCT.		190	0.0978	794		794	13	807
CHILD ADVOCACY		510	0.2626	2,130		2,130	34	2,164
DA FED VAWA		307	0.1581	1,282		1,282	21	1,303
DA PRISONS		866	0.4459	3,617		3,617	58	3,675
DA MISC GRANTS		372	0.1915	1,554		1,554	25	1,579
GRAND JURY		106	0.0546	443		443	7	450
SHERIFF ADMIN		2,401	1.2363	10,029		10,029	161	10,190

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF-GTF	204	0.1050	852		852	14	866
SHERIFF-NTF	105	0.0541	439		439	7	446
SHERIFF-AB109	6,439	3.3155	26,897		26,897	431	27,328
SHERIFF-OPS.	10,455	5.3834	43,672		43,672	700	44,372
RURAL CRIME	294	0.1514	1,228		1,228	20	1,248
SHERIFF OPS-AB443	497	0.2559	2,076		2,076	33	2,109
COURT SECURITY	1,219	0.6277	5,092		5,092	82	5,174
SHERIFF - JAIL	11,782	6.0667	49,216		49,216	789	50,005
SHERIFF-INMATE WELFARE	169	0.0870	706		706	11	717
ASSET FORFEITURE TRUST	23	0.0118	96		96	2	98
SHERIFF-SPECIAL TRUST	52	0.0268	217		217	3	220
JUVENILE CENTER	3,971	2.0447	16,588		16,588	266	16,854
PROBATION-AB109	1,766	0.9093	7,377		7,377	118	7,495
PROBATION-SB678	1,452	0.7476	6,065		6,065	97	6,162
PROB-YOBG	457	0.2353	1,909		1,909	31	1,940
PROBATION	5,131	2.6420	21,433		21,433	343	21,776
VICTIM ASSIST PROG	269	0.1385	1,124		1,124	18	1,142
PROB. MISC GRANTS	406	0.2091	1,696		1,696	27	1,723
FIRE	11,371	5.8550	47,499		47,499	761	48,260
OFFICE OF EMERG MGT	281	0.1447	1,174		1,174	19	1,193
HOMELAND SECURITY	8	0.0041	33		33	1	34
AG COMMISSIONER	2,614	1.3460	10,919		10,919	175	11,094
BLDG INSPECTION	527	0.2714	2,201		2,201	35	2,236
PLANNING	979	0.5041	4,089		4,089	66	4,155
LAFCO	53	0.0273	221		221	4	225
RECORDER	469	0.2415	1,959		1,959	31	1,990
PUBLIC GUARDIAN	518	0.2667	2,164		2,164	35	2,199
ANIMAL CONTROL	329	0.1694	1,374		1,374	22	1,396
ANIMAL SHELTER	780	0.4016	3,258		3,258	52	3,310
HEALTH DEPT	306	0.1576	1,278		1,278	20	1,298





**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**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		411	0.2116	1,717		1,717	28	1,745
COMM. DISEASE		658	0.3388	2,749		2,749	44	2,793
EHS		1,588	0.8177	6,633		6,633	106	6,739
PUB HLTH NURSING		506	0.2605	2,114		2,114	34	2,148
HEALTH LAB		473	0.2436	1,976		1,976	32	2,008
TOBACCO GRANT		188	0.0968	785		785	13	798
WIC		1,920	0.9886	8,020		8,020	128	8,148
TB PROGRAM		167	0.0860	698		698	11	709
HEALTH INFO MGT		446	0.2297	1,863		1,863	30	1,893
EMERGENCY PREP		313	0.1612	1,307		1,307	21	1,328
AIDS PROGRAM		283	0.1457	1,182		1,182	19	1,201
CHILD HEALTH		705	0.3630	2,945		2,945	47	2,992
CALIFORNIA CHILDREN		953	0.4907	3,981		3,981	64	4,045
HEALTH GRANTS		327	0.1684	1,366		1,366	22	1,388
MARGOLIN GRANT		244	0.1256	1,019		1,019	16	1,035
MENTAL HEALTH		8,833	4.5482	36,897		36,897	591	37,488
MENTAL HLTH-CNTY		1,223	0.6297	5,109		5,109	82	5,191
SUBSTANCE ABUSE		1,859	0.9572	7,765		7,765	124	7,889
BHA-MH ACT		9,021	4.6450	37,682		37,682	604	38,286
FIRST 5		2,187	1.1261	9,136		9,136	146	9,282
HUMAN SERVICES		40,913	21.0663	170,905		170,905	2,733	173,638
CHILD ABUSE		197	0.1014	823		823	13	836
LIBRARY		1,985	1.0221	8,292		8,292	133	8,425
AG EXTENSION		199	0.1025	831		831	13	844
ROADS		7,330	3.7743	30,619		30,619	491	31,110
PARKS		1,253	0.6452	5,234		5,234	84	5,318
FLEET MANAGEMENT		3,029	1.5597	12,653		12,653	203	12,856
BLDG MAINTENANCE		3,385	1.7430	14,140		14,140	227	14,367
SURVEYOR		216	0.1112	902		902	14	916
SubTotal		194,209	100.0000	811,247		811,247	12,578	823,825

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Activity - GENERAL ACCTG

Receiving Department

TOTAL

Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
194,209	100.0000	811,247		811,247	12,578	823,825

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HUMAN RESOURCES	1,827	1.8867	445		445		445
FINANCE	29,125	30.0772	7,094		7,094		7,094
PROBATION	1,441	1.4881	351		351	8	359
HUMAN SERVICES	18,469	19.0728	4,499	-4,775	-276	103	-173
OTHER	45,972	47.4752	11,198		11,198	255	11,453
SubTotal	96,834	100.0000	23,587	-4,775	18,812	366	19,178
Direct Billed				4,775	4,775		4,775
TOTAL	96,834	100.0000	23,587		23,587	366	23,953

Allocation Basis: NUMBER OF WARRANTS ISSUED  
Allocation Source: WARRANT REGISTERS



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	860	0.4428	487		487		487
INSURANCE	1,086	0.5592	614		614		614
HUMAN RESOURCES	1,049	0.5401	594		594		594
FINANCE	3,271	1.6843	1,851		1,851		1,851
COMMUNICATIONS	1,423	0.7327	805		805		818
COUNTY COUNSEL	1,701	0.8759	962		962		977
BOARD OF SUP.	787	0.4052	445		445		452
ASSESSOR	2,237	1.1519	1,266		1,266		1,286
ELECTIONS	735	0.3785	416		416		423
INFO. TECHNOLOGY	4,436	2.2841	2,510		2,510		2,550
ITD PC REPLACEMENT	263	0.1354	149		149		151
PURCHASING	176	0.0906	100		100		102
MICROFILM/STORAGE	461	0.2374	261		261		265
CENTRAL SERVICES	770	0.3965	436		436		443
TELECOMMUNICATION	594	0.3059	336		336		341
WORKERS COMP	1,124	0.5788	636		636		646
LIAB. INSURANCE	883	0.4547	500		500		508
LAW LIBRARY	60	0.0309	34		34		35
GEN. FUND COURT	4,089	2.1055	2,313		2,313		2,350
DA AB109	237	0.1220	134		134		136
COURT REPORTER	27	0.0139	15		15		15
DA PROSECUTION	5,294	2.7259	2,995	-6,160	-3,165	48	-3,117
CHILD SUPPORT	4,156	2.1400	2,351		2,351	38	2,389
DA CHILD ABDUCT.	190	0.0978	107		107	2	109
CHILD ADVOCACY	510	0.2626	289		289	5	294
DA FED VAWA	307	0.1581	174		174	3	177
DA PRISONS	866	0.4459	490		490	8	498
DA MISC GRANTS	372	0.1915	210	-5,720	-5,510	3	-5,507
GRAND JURY	106	0.0546	60		60	1	61
SHERIFF ADMIN	2,401	1.2363	1,358		1,358	22	1,380

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - AUDIT							
SHERIFF-GTF	204	0.1050	115		115	2	117
SHERIFF-NTF	105	0.0541	59		59	1	60
SHERIFF-AB109	6,439	3.3155	3,643		3,643	58	3,701
SHERIFF-OPS,	10,455	5.3834	5,915		5,915	95	6,010
RURAL CRIME	294	0.1514	166		166	3	169
SHERIFF OPS-AB443	497	0.2559	281		281	5	286
COURT SECURITY	1,219	0.6277	690		690	11	701
SHERIFF - JAIL	11,782	6.0667	6,666		6,666	107	6,773
SHERIFF-INMATE WELFARE	169	0.0870	96		96	2	98
ASSET FORFEITURE TRUST	23	0.0118	13		13		13
SHERIFF-SPECIAL TRUST	52	0.0268	29		29		29
JUVENILE CENTER	3,971	2.0447	2,247		2,247	36	2,283
PROBATION-AB109	1,766	0.9093	999		999	16	1,015
PROBATION-SB678	1,452	0.7476	822		822	13	835
PROB-YOBG	457	0.2353	259		259	4	263
PROBATION	5,131	2.6420	2,903		2,903	47	2,950
VICTIM ASSIST PROG	269	0.1385	152		152	2	154
PROB. MISC GRANTS	406	0.2091	230		230	4	234
FIRE	11,371	5.8550	6,434		6,434	103	6,537
OFFICE OF EMERG MGT	281	0.1447	159		159	3	162
HOMELAND SECURITY	8	0.0041	5		5		5
AG COMMISSIONER	2,614	1.3460	1,479		1,479	24	1,503
BLDG INSPECTION	527	0.2714	298		298	5	303
PLANNING	979	0.5041	554		554	9	563
LAFCO	53	0.0273	30		30		30
RECORDER	469	0.2415	265		265	4	269
PUBLIC GUARDIAN	518	0.2667	293		293	5	298
ANIMAL CONTROL	329	0.1694	186		186	3	189
ANIMAL SHELTER	780	0.4016	441		441	7	448
HEALTH DEPT	306	0.1576	173		173	3	176

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**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		411	0.2116	233		233	4	237
COMM. DISEASE		658	0.3388	372		372	6	378
EHS		1,588	0.8177	898		898	14	912
PUB HLTH NURSING		506	0.2605	286		286	5	291
HEALTH LAB		473	0.2436	268		268	4	272
TOBACCO GRANT		188	0.0968	106		106	2	108
WIC		1,920	0.9886	1,086		1,086	17	1,103
TB PROGRAM		167	0.0860	94		94	2	96
HEALTH INFO MGT		446	0.2297	262		262	4	266
EMERGENCY PREP		313	0.1612	177		177	3	180
AIDS PROGRAM		283	0.1457	160		160	3	163
CHILD HEALTH		705	0.3630	399		399	6	405
CALIFORNIA CHILDREN		953	0.4907	539		539	9	548
HEALTH GRANTS		327	0.1684	185		185	3	188
MARGOLIN GRANT		244	0.1256	138		138	2	140
MENTAL HEALTH		8,833	4.5482	4,998		4,998	80	5,078
MENTAL HLTH-CNTY		1,223	0.6297	692		692	11	703
SUBSTANCE ABUSE		1,859	0.9572	1,052		1,052	17	1,069
BHA-MH ACT		9,021	4.6450	5,104		5,104	82	5,186
FIRST 5		2,187	1.1261	1,237	-6,560	-5,323	20	-5,303
HUMAN SERVICES		40,913	21.0663	23,150		23,150	369	23,519
CHILD ABUSE		197	0.1014	111		111	2	113
LIBRARY		1,985	1.0221	1,123		1,123	18	1,141
AG EXTENSION		199	0.1025	113		113	2	115
ROADS		7,330	3.7743	4,147		4,147	66	4,213
PARKS		1,253	0.6452	709		709	11	720
FLEET MANAGEMENT		3,029	1.5597	1,714		1,714	27	1,741
BLDG MAINTENANCE		3,385	1.7430	1,915		1,915	31	1,946
SURVEYOR		216	0.1112	122		122	2	124
OTHER		0			-27,415	-27,415		-27,415



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Activity - AUDIT	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Receiving Department							
SubTotal	194,209	100.0000	109,880	-45,855	64,025	1,704	65,729
Direct Billed				45,855	45,855		45,855
TOTAL	194,209	100.0000	109,880		109,880	1,704	111,584

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



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .5 - Allocation Summary**  
**For Department FINANCE**

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
ADMINISTRATION	8,734	959	3,649	47	3,592	0	487
INSURANCE	5,252	42	0	60	4,536	0	614
HUMAN RESOURCES	12,830	2,269	5,082	58	4,382	445	594
FINANCE	34,759	2,066	9,904	180	13,664	7,094	1,851
COMMUNICATIONS	17,411	1,473	9,002	79	6,039	0	818
COUNTY COUNSEL	17,792	1,559	7,943	94	7,219	0	977
BOARD OF SUP.	8,119	576	3,707	44	3,340	0	452
ASSESSOR	24,555	1,074	12,576	125	9,494	0	1,286
ELECTIONS	9,017	2,256	3,178	41	3,119	0	423
EMP. BENEFITS	164	164	0	0	0	0	0
INFO. TECHNOLOGY	40,779	2,739	16,415	248	18,827	0	2,550
ITD PC REPLACEMENT	1,417	135	0	14	1,117	0	151
PURCHASING	2,189	270	1,060	10	747	0	102
MICROFILM/STORAGE	5,534	640	2,647	25	1,957	0	265
CENTRAL SERVICES	7,145	1,273	2,118	43	3,268	0	443
TELECOMMUNICATION	3,572	676	0	34	2,521	0	341
IT ADMIN.	2,239	121	2,118	0	0	0	0
UNEMP. INS.	57	57	0	0	0	0	0
WORKERS COMP	5,899	420	0	63	4,770	0	646
LAB. INSURANCE	5,379	1,074	0	50	3,747	0	508
LAW LIBRARY	936	299	344	3	255	0	35
GEN. FUND COURT	26,853	5,919	0	229	17,355	0	2,350
DA AB109	3,015	7	1,853	13	1,006	0	136
COURT REPORTER	131	0	0	1	115	0	15
DA PROSECUTION	45,256	3,898	21,711	296	22,468	0	( 3,117)
CHILD SUPPORT	50,057	3,322	26,476	232	17,638	0	2,389
DA CHILD ABDUCT.	2,100	114	1,060	10	807	0	109
CHILD ADVOCACY	5,360	967	1,907	28	2,164	0	294
DA FED VAWA	3,228	142	1,589	17	1,303	0	177
DA PRISONS	8,785	327	4,236	49	3,675	0	498
DA ST RAPE GRANT	7	7	0	0	0	0	0
DA MISC GRANTS	( 1,971)	348	1,589	20	1,579	0	( 5,507)
GRAND JURY	2,381	1,864	0	6	450	0	61

All Monetary Values Are \$ Dollars  
MAXCars © 2018 MAXIMUS, INC.  
Report Output Prepared By County of Kings





**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .5 - Allocation Summary**  
**For Department FINANCE**

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
SHERIFF ADMIN	25,770	4,005	10,061	134	10,190	0	1,380
SHERIFF-GTF	1,591	597	0	11	866	0	117
SHERIFF-NTF	1,738	697	529	6	446	0	60
SHERIFF-AB109	67,236	1,957	33,890	360	27,328	0	3,701
SHERIFF-OPS.	88,225	4,297	32,963	583	44,372	0	6,010
RURAL CRIME	3,029	7	1,589	16	1,248	0	169
SHERIFF OPS-AB43	5,076	7	2,647	27	2,109	0	286
COURT SECURITY	15,520	178	9,399	68	5,174	0	701
SHERIFF - JAIL	115,004	3,557	54,012	657	50,005	0	6,773
JAIL KITCHEN	6,847	1,551	5,296	0	0	0	0
SHERIFF-INMATE	1,123	299	0	9	717	0	98
ASSET FORFEITURE	183	71	0	1	98	0	13
SHERIFF-SPECIAL TRUST	394	142	0	3	220	0	29
JUVENILE CENTER	40,902	1,422	20,122	221	16,854	0	2,283
PROBATION-AB109	21,220	697	11,914	99	7,495	0	1,015
PROBATION-SB678	10,386	661	2,647	81	6,162	0	835
PROB-GREAT GRANT	7	7	0	0	0	0	0
PROB-YOBS	5,209	334	2,647	25	1,940	0	263
PROBATION	54,625	3,571	25,682	287	21,776	359	2,950
VICTIM ASSIST PROG	3,332	697	1,324	15	1,142	0	154
PROB. MISC GRANTS	5,138	512	2,647	22	1,723	0	234
FIRE	104,551	7,286	41,833	635	48,260	0	6,537
OFFICE OF EMERG MGT	3,020	590	1,060	15	1,193	0	162
HOMELAND SECURITY	60	21	0	0	34	0	5
AG COMMISSIONER	27,590	1,608	13,239	146	11,094	0	1,503
BLDG INSPECTION	5,340	654	2,118	29	2,236	0	303
PLANNING	11,310	1,772	4,765	55	4,155	0	563
LAFCO	621	363	0	3	225	0	30
KCAG	2,462	2,462	0	0	0	0	0
RECORDER	6,749	228	4,236	26	1,990	0	269
PUBLIC GUARDIAN	9,545	1,195	5,825	28	2,199	0	298
ANIMAL CONTROL	3,441	249	1,589	18	1,396	0	189
ANIMAL SHELTER	9,285	2,305	3,178	44	3,310	0	448

All Monetary Values Are \$ Dollars  
 MAXCars © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings

County of Kings  
 Cost Plan Year 2018-2019  
 Fiscal Year 2016-2017  
 Schedule .5 - Allocation Summary  
 For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
HEALTH DEPT	2,504	484	529	17	1,298	0	176
HEALTH-ADMIN	11,639	2,220	7,414	23	1,745	0	237
COMM. DISEASE	7,527	612	3,707	37	2,793	0	378
EHS	16,021	868	7,414	88	6,739	0	912
PUB HLTH NURSING	5,491	377	2,647	28	2,148	0	291
HEALTH LAB	5,004	1,109	1,589	26	2,008	0	272
MEDICAL RECORDS	107	107	0	0	0	0	0
TOBACCO GRANT	1,808	363	529	10	798	0	108
WIC	24,221	1,095	13,768	107	8,148	0	1,103
TB PROGRAM	1,820	477	529	9	709	0	96
HEALTH INFO MGT	8,027	28	5,825	25	1,893	0	256
EMERGENCY PREP	3,417	832	1,060	17	1,328	0	180
AIDS PROGRAM	4,221	1,252	1,589	16	1,201	0	163
CHILD HEALTH	6,764	256	3,071	40	2,992	0	405
CALIFORNIA CHILDREN	11,061	590	5,825	53	4,045	0	548
HEALTH GRANTS	3,024	370	1,060	18	1,388	0	188
MARGOLIN GRANT	2,277	242	847	13	1,035	0	140
MEDICAL ASSISTANCE	92	92	0	0	0	0	0
MENTAL HEALTH	44,140	1,081	0	493	37,488	0	5,078
MENTAL HLTH-CNTY	6,261	299	0	68	5,191	0	703
SUBSTANCE ABUSE	12,646	1,466	2,118	104	7,889	0	1,069
BHA-MH ACT	63,367	5,094	14,297	504	38,286	0	5,186
FIRST 5	6,892	1,202	1,589	122	9,282	0	5,303
BHA	8,107	1,223	6,884	0	0	0	0
HUMAN SERVICES	440,414	12,384	228,753	2,293	173,638	( 173)	23,519
HSS	1,999	1,999	0	0	0	0	0
CHILD ABUSE	1,451	491	0	11	836	0	113
JOB TRAINING	21,767	10,117	11,650	0	0	0	0
LIBRARY	22,570	3,621	9,272	111	8,425	0	1,141
AG EXTENSION	2,442	412	1,060	11	844	0	115
ROADS	52,216	5,364	11,120	409	31,110	0	4,213
PARKS	14,136	2,732	5,296	70	5,318	0	720
FLEET MANAGEMENT	24,203	5,201	4,236	169	12,856	0	1,741

All Monetary Values Are \$ Dollars  
 MAXCARS © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .5 - Allocation Summary**  
**For Department FINANCE**

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
BLDG MAINTENANCE	39,984	4,419	19,063	189	14,367	0	1,946
SURVEYOR	3,898	199	2,647	12	916	0	124
TRANSIT AGENCY	4,070	3,870	0	200	0	0	0
CAL VANS ADMIN	5,737	5,606	0	131	0	0	0
VANPOOL	4,068	3,856	0	212	0	0	0
ALTS	4,155	3,962	0	193	0	0	0
PW-ADMIN	3,448	1,330	2,118	0	0	0	0
KCWMMA	28,333	6,744	21,181	408	0	0	0
OTHER	( 15,962)	0	0	0	0	11,453	( 27,415)
Direct Billed	50,630	0	0	0	0	4,775	45,855
<b>Total</b>	<b>1,980,507</b>	<b>175,102</b>	<b>834,063</b>	<b>11,980</b>	<b>823,825</b>	<b>23,953</b>	<b>111,584</b>



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 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule 2 - Costs To Be Allocated**  
**For Department COMMUNICATIONS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,559,720			1,559,720
FIXED ASSETS	( 39,211)			( 39,211)
Total Deductions:	( 39,211)			( 39,211)
BUILDING DEPRECIATION	8,788		8,788	
EQUIPMENT DEPRECIATION	41,981		41,981	
ADMINISTRATION	5,142	178	5,320	
INSURANCE	5,623	117	5,740	
HUMAN RESOURCES	11,047	358	11,405	
FINANCE	17,138	273	17,411	
Total Allocated Additions:	89,719	926	90,645	90,645
OTHER REVENUE	( 45,621)			( 45,621)
CHARGES FOR SERVICES-RENT	( 1,200)			( 1,200)
COST APPLIED	( 137,379)			( 137,379)
Total Departmental Cost Adjustments:	( 184,200)			( 184,200)
Total To Be Allocated:	1,466,028	926		1,466,954



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COMMUNICATIONS**

	Total	General & Admin	RADIO DISPATCH
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	905,837	0	905,837
FRINGE BENEFITS	296,302	0	296,302
<b>Other Expense &amp; Cost</b>			
SERVICES & SUPPLIES	358,370	0	358,370
*FIXED ASSETS	39,211	39,211	0
<b>Departmental Totals</b>			
Total Expenditures	1,599,720	39,211	1,560,509
<b>Deductions</b>			
Total Deductions	( 39,211)	( 39,211)	0
<b>Cost Adjustments</b>			
OTHER REVENUE	( 45,621)	( 45,621)	0
CHARGES FOR SERVICES-RENT	( 1,200)	( 1,200)	0
COST APPLIED	( 137,379)	( 137,379)	0
<b>Functional Cost</b>			
	1,376,309	( 184,200)	1,560,509
<b>Allocation Step 1</b>			
Inbound- All Others	89,719	89,719	0
Reallocate Admin Costs	1,466,028	94,481	( 94,481)
1st Allocation		0	1,466,028
<b>Allocation Step 2</b>			
Inbound- All Others	926	926	0
Reallocate Admin Costs	926	( 926)	926
2nd Allocation		0	926
<b>Total For 07 COMMUNICATIONS</b>			
Total Allocated	1,466,954	0	1,466,954



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COMMUNICATIONS**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF-OPS.	33,746	54.2793	795,751		795,751	502	795,253
PROBATION	8,776	14.1159	206,943		206,943	131	207,074
FIRE	5,166	8.3093	121,817	-187,503	-65,686	77	-65,609
ANIMAL CONTROL	4,201	6.7572	99,062		99,062	63	99,125
OTHER	10,282	16.5383	242,455	-51,805	190,650	153	190,803
Sub Total	62,171	100.0000	1,466,028	-239,308	1,226,720	926	1,227,646
Direct Billed				239,308	239,308		239,308
TOTAL	62,171	100.0000	1,466,028		1,466,028	926	1,466,954

Allocation Basis: NUMBER OF CALLS  
 Allocation Source: COMMUNICATIONS RECORDS

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .5 - Allocation Summary**  
**For Department COMMUNICATIONS**

Receiving Department	Total	RADIO DISPATCH
SHERIFF-OPS.	796,253	796,253
PROBATION	207,074	207,074
FIRE	( 65,609)	( 65,609)
ANIMAL CONTROL	99,125	99,125
OTHER	190,803	190,803
Direct Billed	239,308	239,308
<b>Total</b>	<b>1,466,954</b>	<b>1,466,954</b>





Schedule 8,001  
Fiscal 2017

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 2017 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 \$738,424 are shown as direct billed to the appropriate departments.

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .2 - Costs To Be Allocated**  
**For Department COUNTY COUNSEL**

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
BUILDING DEPRECIATION	1,701,258		4,649	1,701,258
EQUIPMENT DEPRECIATION	4,649		1,557	
ADMINISTRATION	1,557		6,360	
INSURANCE	6,147	213	4,784	
HUMAN RESOURCES	4,688	96	10,064	
FINANCE	9,748	316	17,792	
COUNTY COUNSEL	17,513	279	60,975	
		60,975	106,181	106,181
<b>Total Allocated Additions:</b>	<b>44,302</b>	<b>61,879</b>	<b>106,181</b>	<b>106,181</b>
<b>Total To Be Allocated:</b>	<b>1,745,560</b>	<b>61,879</b>	<b>1,807,439</b>	<b>1,807,439</b>

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COUNTY COUNSEL**

	Total	General & Admin	LEGAL SERVICES	HSA LEGAL SERVICES	UNALLOWED
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	1,086,592	91,376	334,532	362,629	298,055
FRINGE BENEFITS	406,335	34,173	125,111	135,593	111,458
<b>Other Expense &amp; Cost</b>					
SERVICES & SUPPLIES	208,331	17,521	64,145	69,520	57,145
FIXED ASSETS	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	1,701,258	143,070	523,788	567,742	466,658
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
1,701,258		143,070	523,788	567,742	466,658
<b>Allocation Step 1</b>					
Inbound- All Others	44,302	44,302	0	0	0
Reallocate Admn Costs	( 522,774)	( 187,372)	62,985	68,271	56,116
Unallocated Costs	( 522,774)	0	0	0	( 522,774)
1st Allocation	1,222,786	0	586,773	636,013	0
<b>Allocation Step 2</b>					
Inbound- All Others	61,879	61,879	0	0	0
Reallocate Admn Costs	( 18,532)	( 61,879)	20,801	22,546	18,532
Unallocated Costs	( 18,532)	0	0	0	( 18,532)
2nd Allocation	43,347	0	20,801	22,546	0
<b>Total For 08 COUNTY COUNSEL</b>					
Total Allocated	1,266,133	0	607,574	658,559	0

All Monetary Values Are \$ Dollars  
 MAYCARS © 2018 MAXIMUS, INC.

\* - Indicates Disallowed Expenditure

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**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		286	2.9779	17,474		17,474		17,474
INSURANCE		109	1.1349	6,660		6,660		6,660
HUMAN RESOURCES		204	2.1241	12,464		12,464		12,464
FINANCE		257	2.6760	15,702		15,702		15,702
COUNTY COUNSEL		998	10.3915	60,975		60,975		60,975
BOARD OF SUP.		1,680	17.4927	102,641		102,641	4,511	107,152
ASSESSOR		50	0.5206	3,055		3,055	134	3,189
INFO. TECHNOLOGY		45	0.4686	2,749		2,749	121	2,870
PURCHASING		38	0.3957	2,322		2,322	102	2,424
LAW LIBRARY		3	0.0312	183		183	8	191
DA AB109		45	0.4686	2,749		2,749	121	2,870
DA PROSECUTION		60	0.6247	3,666		3,666	161	3,827
CHILD SUPPORT		63	0.6560	3,849		3,849	169	4,018
GRAND JURY		28	0.2915	1,711		1,711	75	1,786
SHERIFF ADMIN		218	2.2699	13,319		13,319	585	13,904
SHERIFF-AB109		1,239	12.9009	75,699		75,699	3,325	79,024
PROBATION-SB678		392	4.0816	23,950		23,950	1,052	25,002
PROBATION		312	3.2486	19,062		19,062	837	19,899
FIRE		94	0.9788	5,743		5,743	252	5,995
OFFICE OF EMERG MGT		3	0.0312	183		183	8	191
AG COMMISSIONER		45	0.4686	2,749		2,749	121	2,870
PLANNING		273	2.8426	16,679	-14,610	2,069	733	2,802
LAFCO		38	0.3957	2,322	-4,947	-2,625	102	-2,523
RECORDER		13	0.1354	794		794	35	829
PUBLIC GUARDIAN		784	8.1633	47,900	-9,799	38,101	2,104	40,205
ANIMAL CONTROL		42	0.4373	2,566		2,566	113	2,679
HEALTH-ADMIN		238	2.4781	14,541		14,541	639	15,180
EHS		26	0.2707	1,589		1,589	70	1,659
FIRST 5		8	0.0833	489	-917	-428	21	-407
BHA		162	1.6668	9,898	-19,301	-9,403	435	-8,968

**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COUNTY COUNSEL**

**Activity - LEGAL SERVICES**

Receiving Department	Allocation Line	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JOB TRAINING	10	0.1041	611		611	27	638
LIBRARY	34	0.3540	2,077		2,077	91	2,168
PARKS	24	0.2499	1,466		1,466	64	1,530
PW-ADMIN	379	3.9463	23,156		23,156	1,017	24,173
KCWMMA	9	0.0937	550	-3,962	-3,412	24	-3,388
OTHER	1,395	14.5252	85,230	2,483	87,713	3,744	91,457
SubTotal	9,604	100.0000	586,773	-51,053	535,720	20,801	556,521
Direct Billed				51,053			51,053
TOTAL	9,604	100.0000	586,773		586,773	20,801	607,574

Allocation Basis: DIRECT HOURS OF ATTORNEYS  
 Allocation Source: COUNTY COUNSEL TIME RECORDS



**County of Kings**  
**Cost Plan Year 2018-2019**  
**Fiscal Year 2016-2017**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COUNTY COUNSEL**

Activity - HSA LEGAL SERVICES	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HUMAN SERVICES		5,300	100.0000	636,013	-687,371	-51,358	22,546	-28,812
Sub Total		5,300	100.0000	636,013	-687,371	-51,358	22,546	-28,812
Direct Billed					687,371	687,371		687,371
TOTAL		5,300	100.0000	636,013		636,013	22,546	658,559

Allocation Basis: DIRECT HOURS OF HSA ATTORNEYS/STAFF

Allocation Source: COUNTY COUNSEL TIME RECORDS



**County of Kings**  
**Cost Plan Year 2018-2019**  
 Fiscal Year 2016-2017  
 Schedule .5 - Allocation Summary  
 For Department COUNTY COUNSEL

Receiving Department	Total	LEGAL SERVICES	HSA	LEGAL SERVICES
ADMINISTRATION	17,474	17,474	0	0
INSURANCE	6,660	6,660	0	0
HUMAN RESOURCES	12,464	12,464	0	0
FINANCE	15,702	15,702	0	0
COUNTY COUNSEL	60,975	60,975	0	0
BOARD OF SUP.	107,152	107,152	0	0
ASSESSOR	3,189	3,189	0	0
INFO. TECHNOLOGY	2,870	2,870	0	0
PURCHASING	2,424	2,424	0	0
LAW LIBRARY	191	191	0	0
DA AB109	2,870	2,870	0	0
DA PROSECUTION	3,827	3,827	0	0
CHILD SUPPORT	4,018	4,018	0	0
GRAND JURY	1,786	1,786	0	0
SHERIFF ADMIN	13,904	13,904	0	0
SHERIFF-AB109	79,024	79,024	0	0
PROBATION-SB678	25,002	25,002	0	0
PROBATION	19,899	19,899	0	0
FIRE	5,995	5,995	0	0
OFFICE OF EMERG MGT	191	191	0	0
AG COMMISSIONER	2,870	2,870	0	0
PLANNING	2,802	2,802	0	0
LAFCO	( 2,523)	( 2,523)	0	0
RECORDER	829	829	0	0
PUBLIC GUARDIAN	40,205	40,205	0	0
ANIMAL CONTROL	2,679	2,679	0	0
HEALTH ADMIN	15,180	15,180	0	0
EHS	1,659	1,659	0	0
FIRST 5	( 407)	( 407)	0	0
BHA	( 8,968)	( 8,968)	0	0
HUMAN SERVICES	( 28,812)	0	( 28,812)	0
JOB TRAINING	638	638	0	0
LIBRARY	2,168	2,168	0	0



All Monetary Values Are \$ Dollars  
 MAXCARS © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings

**County of Kings**  
**Cost Plan Year 2018-2019**  
 Fiscal Year 2016-2017  
 Schedule .5 - Allocation Summary  
 For Department COUNTY COUNSEL

Receiving Department	Total	LEGAL SERVICES HSA	LEGAL SERVICES
PARKS	1,530	1,530	0
PW-ADMIN	24,173	24,173	0
KCWMA	( 3,388)	( 3,388)	0
OTHER	91,457	91,457	0
Direct Billed	738,424	51,053	687,371
<b>Total</b>	<b>1,266,133</b>	<b>607,574</b>	<b>658,559</b>



All Monetary Values Are \$ Dollars  
 MAXCARS © 2018 MAXIMUS, INC.  
 Report Output Prepared By County of Kings