

KINGS COUNTY, CALIFORNIA
COUNTYWIDE COST ALLOCATION PLAN
ACTUAL FY 2008/2009

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, 2009, was prepared in accordance with Federal OMB Circular A-87 and the implementing instructions contained in the Guide OASC-10. I further certify: (1) that no costs other than those incurred by Kings County or allocated to Kings County via an approved central service cost allocated plan were included in the proposed costs, (2) that the costs that have been treated as indirect costs have not been claimed as direct costs, and (3) that similar types of costs have been accorded consistent accounting treatment.

Doil T. O'Steen 12/18/09
Signature/Date

Doil T. O'Steen
Name

Director of Finance
Title

COUNTY OF KINGS FY 2008/2009
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.

Over or under billings 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.

Kings County
Information Technology
Standard Rates

F/Y 2009-2010

Analyst Rate	\$75.58 /hr
Mainframe Rate	\$1,442.98 /hr
PC Annual Rate	\$305.27 /year/PC
Network Services	\$43.89 /month/PC
Network Applications	\$12.89/month/PC
Office Automation Support	\$29.16 /month/PC
Microfilm Imaging	\$0.25 /frame
Digital Imaging	\$0.22 /scan
Record Storage	\$1.25 /box/month
Shredding	\$4.25 /box
Purchasing	\$72.91/PO

COUNTY OF KINGS FY 2008/2009
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 2008/2009**

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 2008/2009
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 2010 - 2011
Fiscal Year 2008 - 2009
Table of Contents

	Summary	Page #
Summary Data		
Schedule A - Allocated Costs By Department	A	1
Schedule B - Fixed Costs Proposed	B	17
Schedule C - Summary Of Allocated Costs	C	21
Schedule D - Detail Of Allocated Costs	D	25
Schedule E - Summary Of Allocation Basis	E	33
BUILDING USE		
	Detail	Page #
Narrative	1.1	35
Schedule .2 - Detail Costs To Be Allocated	1.2	36
Schedule .3 - Costs To Be Allocated By Activity	1.3	37
Schedule .4 - Detail Activity Allocations-BUILDING USE	1.4.1	38
Schedule .5 - Allocation Summary	1.5	40
EQUIPMENT USE		
	Detail	Page #
Narrative	2.1	42
Schedule .2 - Detail Costs To Be Allocated	2.2	43
Schedule .3 - Costs To Be Allocated By Activity	2.3	44
Schedule .4 - Detail Activity Allocations-EQUIPMENT USE	2.4.1	45
Schedule .5 - Allocation Summary	2.5	48
ADMINISTRATION		
	Detail	Page #
Narrative	3.1	51
Schedule .2 - Detail Costs To Be Allocated	3.2	53
Schedule .3 - Costs To Be Allocated By Activity	3.3	54
Schedule .4 - Detail Activity Allocations-BUDGET ADMIN	3.4.1	56
Schedule .4 - Detail Activity Allocations-DEPT ADMIN	3.4.2	59
Schedule .4 - Detail Activity Allocations-RISK MANAGEMENT	3.4.3	62
Schedule .4 - Detail Activity Allocations-PERSONNEL ADMIN	3.4.4	63
Schedule .5 - Allocation Summary	3.5	64
INSURANCE		
	Detail	Page #
Narrative	4.1	67
Schedule .2 - Detail Costs To Be Allocated	4.2	68
Schedule .3 - Costs To Be Allocated By Activity	4.3	69
Schedule .4 - Detail Activity Allocations-BLANKET BOND	4.4.1	71
Schedule .4 - Detail Activity Allocations-PROPERTY/FIRE	4.4.2	74
Schedule .4 - Detail Activity Allocations-MEDICAL MALPRCT	4.4.3	76
Schedule .4 - Detail Activity Allocations-GEN LIAB EXPER	4.4.4	77
Schedule .4 - Detail Activity Allocations-GEN LIAB EXPO	4.4.5	78
Schedule .4 - Detail Activity Allocations-POLLUTION LIAB	4.4.6	81
Schedule .5 - Allocation Summary	4.5	82

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Table of Contents

	Detail	Page #
PERSONNEL		
Narrative	5.1	85
Schedule .2 - Detail Costs To Be Allocated.	5.2	86
Schedule .3 - Costs To Be Allocated By Activity.	5.3	87
Schedule .4 - Detail Activity Allocations-PERSONNEL	5.4.1	88
Schedule .4 - Detail Activity Allocations-TUITION REIMB	5.4.2	91
Schedule .5 - Allocation Summary.	5.5	92
FINANCE		
Narrative	6.1	95
Schedule .2 - Detail Costs To Be Allocated.	6.2	97
Schedule .3 - Costs To Be Allocated By Activity.	6.3	98
Schedule .4 - Detail Activity Allocations-CLAIMS	6.4.1	100
Schedule .4 - Detail Activity Allocations-PAYROLL	6.4.2	104
Schedule .4 - Detail Activity Allocations-COST PLAN	6.4.3	107
Schedule .4 - Detail Activity Allocations-GENERAL ACCTG	6.4.4	111
Schedule .4 - Detail Activity Allocations-TREAS WARRANTS	6.4.5	115
Schedule .4 - Detail Activity Allocations-AUDIT	6.4.6	116
Schedule .5 - Allocation Summary.	6.5	120
COMMUNICATIONS		
Narrative	7.1	124
Schedule .2 - Detail Costs To Be Allocated.	7.2	125
Schedule .3 - Costs To Be Allocated By Activity.	7.3	126
Schedule .4 - Detail Activity Allocations-RADIO DISPATCH	7.4.1	127
Schedule .5 - Allocation Summary.	7.5	128
COUNTY COUNSEL		
Narrative	8.1	129
Schedule .2 - Detail Costs To Be Allocated.	8.2	130
Schedule .3 - Costs To Be Allocated By Activity.	8.3	131
Schedule .4 - Detail Activity Allocations-LEGAL SERVICES	8.4.1	132
Schedule .5 - Allocation Summary.	8.5	134

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Allocated Costs By Department

Detail

Central Service Departments	BOARD OF SUP.	ASSESSOR	F/A REPAIR	ELECTIONS	EMP. BENEFITS	INFO. TECHNOLOGY	ITD PC REPLACEMENT
BUILDING USE	9,290	9,742	0	5,199	0	19,231	0
EQUIPMENT USE	1,563	16,255	0	97,114	0	0	0
ADMINISTRATION	3,780	9,556	0	4,395	0	19,555	0
INSURANCE	2,447	7,835	0	2,044	0	9,241	0
PERSONNEL	5,640	22,198	0	4,835	0	24,978	0
FINANCE	5,228	14,744	5	8,989	124	26,546	88
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	136,274	7,928	0	2,420	0	5,341	0
Total Allocated	164,222	88,258	5	124,996	124	104,892	88
Roll Forward	21,629	5,560	0	6,209	68	(5,938)	(801)
Cost With Roll Forward	185,851	93,818	5	131,205	192	98,954	(713)
Adjustments	(31)	(63)	0	(31)	0	(1,810)	(842)
Proposed Costs	185,820	93,755	5	131,174	192	97,144	(1,555)

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Allocated Costs By Department

Detail

Central Service Departments	PURCHASING	MICROFILM/STORAGE	CENTRAL SERVICES	TELECOMMUNICATION	IT ADMIN.	UNEMP. INS.	WORKERS COMP
BUILDING USE	843	9,265	8,213	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
ADMINISTRATION	465	1,593	4,032	2,691	0	4	0
INSURANCE	374	1,992	1,415	0	774	0	0
PERSONNEL	805	4,028	3,223	0	2,417	0	0
FINANCE	682	2,770	5,631	3,201	494	47	253
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	333	0	0	0	0	0	0
Total Allocated	3,502	19,648	22,514	5,892	3,685	51	253
Roll Forward	0	1,305	(7,680)	2,217	0	3	39
Cost With Roll Forward	3,502	20,953	14,834	8,109	3,685	54	292
Adjustments	58,945	(94)	(31)	(94)	0	0	0
Proposed Costs	62,447	20,859	14,803	8,015	3,685	54	292



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Allocated Costs By Department

Detail

Central Service Departments	LIAB. INSURANCE	LAW LIBRARY	GEN. FUND COURT	TRIAL COURT	COURT REPORTER	DA PROSECUTION	CHILD SUPPORT
BUILDING USE	0	3,561	0	229,005	0	24,094	0
EQUIPMENT USE	0	140	0	0	0	23,705	0
ADMINISTRATION	3,514	503	15,775	0	106	18,800	19,762
INSURANCE	0	448	0	7,797	0	11,278	17,170
PERSONNEL	0	604	0	0	0	29,208	45,525
FINANCE	3,886	1,060	19,261	0	110	25,735	31,652
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	751	0	(186)	0	5,758	417
Total Allocated	7,400	7,067	35,036	236,616	216	138,578	114,526
Roll Forward	(9,785)	389	(10,851)	13,551	(7)	10,900	(12,379)
Cost With Roll Forward	(2,385)	7,456	24,185	250,167	209	149,478	102,147
Adjustments	0	0	0	0	0	(187)	(124)
Proposed Costs	(2,385)	7,456	24,185	250,167	209	149,291	102,023

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Allocated Costs By Department

Detail

Central Service Departments	DA CHILD ABDUCT.	CHILD ADVOCACY	DA OCJP GRANT	DA PRISONS	DA ST RAPE GRANT	DA MISC GRANTS	GRAND JURY
BUILDING USE	0	6,519	0	0	0	0	3,303
EQUIPMENT USE	0	256	0	0	700	4,102	451
ADMINISTRATION	969	2,159	769	3,858	1,176	1,694	397
INSURANCE	515	1,088	515	2,064	387	774	199
PERSONNEL	1,612	2,901	1,612	7,446	1,209	3,635	0
FINANCE	1,351	3,533	(542)	5,419	(126)	(989)	3,233
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	6,008
Total Allocated	4,447	16,456	2,354	18,787	3,346	9,216	13,591
Roll Forward	(1,600)	5,068	(429)	8,042	215	2,473	1,606
Cost With Roll Forward	2,847	21,524	1,925	26,829	3,561	11,689	15,197
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,847	21,524	1,925	26,829	3,561	11,689	15,197



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Allocated Costs By Department

Detail

Central Service Departments	SHERIFF ADMIN	CONTRACT LAW	SHERIFF-NTF	SHERIFF-OPS.	RURAL CRIME	SHERIFF OPS-AB443	COURT SECURITY
BUILDING USE	34,989	90	0	0	0	0	0
EQUIPMENT USE	55,048	0	5,471	91,779	4,536	0	0
ADMINISTRATION	9,584	7,730	3,165	34,087	1,520	1,359	4,231
INSURANCE	6,329	3,328	1,033	60,474	774	774	2,710
PERSONNEL	15,309	10,394	3,223	49,484	2,417	2,417	8,460
FINANCE	15,015	10,366	4,900	46,638	775	1,972	6,063
COMMUNICATIONS	0	0	0	479,627	0	0	0
COUNTY COUNSEL	19,694	0	0	0	0	0	0
Total Allocated	155,968	31,908	17,792	762,089	10,022	6,522	21,464
Roll Forward	33,298	(1,027)	3,706	35,002	(572)	(1,011)	(396)
Cost With Roll Forward	189,266	30,881	21,498	797,091	9,450	5,511	21,068
Adjustments	(374)	0	0	(968)	0	(250)	(31)
Proposed Costs	188,892	30,881	21,498	796,123	9,450	5,261	21,037

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Allocated Costs By Department

Detail

Central Service Departments	SHERIFF - JAIL	JAIL KITCHEN	JUVENILE CENTER	JUV DAY CENTER	JUVENILE ACADEMY	PROB-GREAT GRANT	PROB-PROP 36
BUILDING USE	773,360	10,836	61,175	0	105,716	0	0
EQUIPMENT USE	15,061	4,846	2,601	0	254	503	0
ADMINISTRATION	47,665	0	16,607	0	7,168	562	24
INSURANCE	36,283	3,134	10,597	0	8,041	258	515
PERSONNEL	75,031	8,863	28,176	0	16,228	805	1,612
FINANCE	65,771	2,796	22,718	0	10,804	838	398
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	1,013,171	30,475	141,874	0	148,211	2,966	2,549
Roll Forward	(82,082)	0	1,288	(395)	121,591	571	(3,401)
Cost With Roll Forward	931,089	30,475	143,162	(395)	269,802	3,537	(852)
Adjustments	(6,210)	0	0	0	(31)	0	(31)
Proposed Costs	924,879	30,475	143,162	(395)	269,771	3,537	(883)



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Allocated Costs By Department

Detail

Central Service Departments	PROBATION	TITLE II GRANTS	VICTIM WITNESS	FEMALE JUV CENTER	VICTIM ASSIST PROG	PROB. MISC GRANTS	FIRE
BUILDING USE	27,448	0	1,574	0	1,574	233	55,233
EQUIPMENT USE	30,769	1,627	2,876	0	1,484	10,843	319,516
ADMINISTRATION	25,548	4	760	0	344	2,096	43,404
INSURANCE	419,548	387	586	0	586	1,678	22,849
PERSONNEL	50,145	1,209	1,612	0	1,612	5,237	64,651
FINANCE	38,775	378	(466)	0	(272)	3,471	61,066
COMMUNICATIONS	112,854	0	0	0	0	0	(84,088)
COUNTY COUNSEL	16,106	0	0	0	0	0	6,092
Total Allocated	721,193	3,605	6,942	0	5,328	23,558	488,723
Roll Forward	131,255	(145)	833	(14,003)	(1,882)	5,557	(1,251)
Cost With Roll Forward	852,448	3,460	7,775	(14,003)	3,446	29,115	487,472
Adjustments	(655)	0	(343)	0	0	(250)	(3,307)
Proposed Costs	851,793	3,460	7,432	(14,003)	3,446	28,865	484,165



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Allocated Costs By Department

Detail

Central Service Departments	AG COMMISSIONER	BLDG INSPECTION	PLANNING	LAFCO	REGIONAL PLANNING	KCAG	RECORDER
BUILDING USE	42,250	1,533	4,616	240	0	0	1,472
EQUIPMENT USE	14,123	1,400	20,609	0	0	0	7,166
ADMINISTRATION	11,113	2,052	7,420	227	0	0	2,720
INSURANCE	8,602	1,145	13,485	17	0	0	2,471
PERSONNEL	20,547	3,223	14,086	0	0	0	7,252
FINANCE	16,500	3,137	11,065	426	0	1,263	4,411
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	1,585	0	32,963	423	0	0	3,588
Total Allocated	114,720	12,490	104,244	1,333	0	1,263	29,080
Roll Forward	18,570	(2,639)	38,862	(3,156)	(268)	(12,469)	1,335
Cost With Roll Forward	133,290	9,851	143,106	(1,823)	(268)	(11,206)	30,415
Adjustments	(1,779)	(63)	(1,186)	(156)	0	(531)	(31)
Proposed Costs	131,511	9,788	141,920	(1,979)	(268)	(11,737)	30,384



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Allocated Costs By Department

Detail

Central Service Departments	PUBLIC GUARDIAN	ANIMAL CONTROL	ANIMAL SHELTER	HEALTH DEPT	HEALTH-ADMIN	COMM. DISEASE	EHS
BUILDING USE	4,464	0	3,280	0	107,473	0	13,146
EQUIPMENT USE	829	2,524	4,474	3,769	25,731	1,475	4,080
ADMINISTRATION	2,459	1,873	2,290	1,383	4,090	2,997	5,247
INSURANCE	3,686	1,290	2,034	15,380	21,466	2,838	3,494
PERSONNEL	8,058	4,028	4,431	805	10,233	8,863	9,668
FINANCE	4,541	2,813	4,455	2,265	8,049	4,941	7,896
COMMUNICATIONS	0	110,813	0	0	0	0	0
COUNTY COUNSEL	(6,186)	8,846	0	0	0	0	24,534
Total Allocated	17,851	132,187	20,964	23,602	177,042	21,114	68,065
Roll Forward	(14,827)	(13,505)	0	(242)	(156,008)	623	13,596
Cost With Roll Forward	3,024	118,682	20,964	23,360	21,034	21,737	81,661
Adjustments	(31)	(749)	0	(94)	(811)	(842)	(312)
Proposed Costs	2,993	117,933	20,964	23,266	20,223	20,895	81,349



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Allocated Costs By Department

Detail

Central Service Departments	PUB HLTH NURSING	HEALTH LAB	MEDICAL RECORDS	TOBACCO GRANT	WIC	TB PROGRAM	FAMILY PLANNING
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USE	2,810	13,543	892	736	8,959	797	22,999
ADMINISTRATION	4,177	1,569	0	658	6,191	769	6,637
INSURANCE	2,994	774	515	515	5,161	258	4,541
PERSONNEL	9,346	2,417	1,612	1,612	16,115	805	14,181
FINANCE	6,431	2,698	420	1,179	10,273	1,478	10,180
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	25,758	21,001	3,439	4,700	46,699	4,107	58,538
Roll Forward	5,039	6,808	625	(749)	(209)	553	21,045
Cost With Roll Forward	30,797	27,809	4,064	3,951	46,490	4,660	79,583
Adjustments	(63)	(2,559)	(124)	(687)	(655)	(343)	(2,341)
Proposed Costs	30,734	25,250	3,940	3,264	45,835	4,317	77,242



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Allocated Costs By Department

Detail

Central Service Departments	CHILD HEALTH INIT.	BIO-TERRORISM	AIDS PROGRAM	CHILD HEALTH	CRIPPLED CHILD	HEALTH GRANTS	MARGOLIN GRANT
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USE	370	4,496	1,067	1,387	1,627	3,479	161
ADMINISTRATION	880	1,238	1,336	2,683	2,459	3,495	1,089
INSURANCE	1,033	0	1,547	1,483	1,807	2,323	1,444
PERSONNEL	3,973	0	4,835	4,633	6,140	7,635	4,512
FINANCE	1,763	1,873	2,979	3,702	3,874	5,248	2,288
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	8,019	7,607	11,764	13,888	15,907	22,180	9,494
Roll Forward	3,292	(6,866)	1,588	3,107	964	(7,100)	(4,347)
Cost With Roll Forward	11,311	741	13,352	16,995	16,871	15,080	5,147
Adjustments	0	(187)	(250)	(156)	(94)	(842)	(124)
Proposed Costs	11,311	554	13,102	16,839	16,777	14,238	5,023

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
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 USE	0	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	3,894	914	5,974	0
ADMINISTRATION	0	42,557	5,630	9,172	9,284	18,524	2,163
INSURANCE	0	0	258	515	2,323	2,323	0
PERSONNEL	0	0	805	1,612	7,252	10,196	0
FINANCE	1,009	45,368	6,307	11,022	14,229	16,538	2,385
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	41	(811)	(781)	(1,515)	(237)	0
Total Allocated	1,009	87,966	12,189	25,434	32,487	53,318	4,548
Roll Forward	267	(6,863)	595	1,906	26,464	(1,066)	298
Cost With Roll Forward	1,276	81,103	12,784	27,340	58,951	52,252	4,846
Adjustments	0	0	0	(31)	(124)	(31)	0
Proposed Costs	1,276	81,103	12,784	27,309	58,827	52,221	4,846

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Allocated Costs By Department

Detail

Central Service Departments	BHA	WELFARE	IHSS	CATEGORICAL AID	CHILD ABUSE	JOB TRAINING	LIBRARY
BUILDING USE	0	42,452	0	0	0	0	37,214
EQUIPMENT USE	1,716	0	0	0	0	0	11,540
ADMINISTRATION	0	114,149	0	0	828	0	8,714
INSURANCE	1,290	88,212	0	0	0	6,621	5,434
PERSONNEL	5,203	248,755	0	0	0	20,099	14,003
FINANCE	1,449	174,347	1,289	0	1,244	5,717	13,569
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	2,519	137,931	1,515	0	0	417	918
Total Allocated	12,177	805,846	2,804	0	2,072	32,854	91,392
Roll Forward	6,497	27,462	(152)	0	376	(25,624)	5,658
Cost With Roll Forward	18,674	833,308	2,652	0	2,448	7,230	97,050
Adjustments	(63)	(1,810)	(156)	0	0	(12,110)	(156)
Proposed Costs	18,611	831,498	2,496	0	2,448	(4,880)	96,894

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Allocated Costs By Department

Detail

Central Service Departments	AG EXTENSION	ROADS	PARKS	BLDG PROJECTS	FLEET MANAGEMENT	BLDG MAINTENANCE	SURVEYOR
BUILDING USE	23,645	1,795	15,284	0	21,273	6,788	0
EQUIPMENT USE	612	0	0	0	0	0	0
ADMINISTRATION	1,186	19,589	4,710	0	14,337	13,645	969
INSURANCE	1,766	15,174	4,439	0	2,337	9,112	969
PERSONNEL	3,134	18,532	10,668	0	7,252	23,803	3,022
FINANCE	1,956	26,899	8,463	0	20,812	22,950	1,711
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	83	0	0	0	0
Total Allocated	32,299	81,989	43,647	0	66,011	76,298	6,671
Roll Forward	5,552	(16,677)	(2,203)	(2,177)	(3,494)	(295)	(769)
Cost With Roll Forward	37,851	65,312	41,444	(2,177)	62,517	76,003	5,902
Adjustments	(31)	(842)	(4,649)	(1,029)	(1,560)	(5,180)	(187)
Proposed Costs	37,820	64,470	36,795	(3,206)	60,957	70,823	5,715



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Allocated Costs By Department

Detail

Central Service Departments	AIT5	TRANSIT AGENCY	VAN POOL	AIT5 II	PW-ADMIN	KCWMA	OTHER
BUILDING USE	0	7,459	0	0	6,698	0	86,611
EQUIPMENT USE	0	0	0	0	0	0	216
ADMINISTRATION	0	0	0	0	0	0	0
INSURANCE	0	199	0	0	1,523	0	1,014
PERSONNEL	0	0	0	0	3,223	0	0
FINANCE	1,413	3,132	2,242	1,714	871	13,138	(5,194)
COMMUNICATIONS	0	0	0	0	0	0	(51,088)
COUNTY COUNSEL	0	(365)	0	0	18,025	(120)	37,359
Total Allocated	1,413	10,425	2,242	1,714	30,340	13,018	68,918
Roll Forward	428	(744)	753	1,500	7,985	(3,963)	(196,707)
Cost With Roll Forward	1,841	9,681	2,995	3,214	38,325	9,055	(127,789)
Adjustments	0	(63)	0	0	(156)	0	0
Proposed Costs	1,841	9,618	2,995	3,214	38,169	9,055	(127,789)



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Allocated Costs By Department

Detail

Central Service Departments	SubTotal	Direct Billed	Unallocated	Total
BUILDING USE	1,828,186	0	0	1,828,186
EQUIPMENT USE	865,869	0	0	865,869
ADMINISTRATION	663,920	163,566	55,537	883,023
INSURANCE	892,053	0	0	892,053
PERSONNEL	1,055,330	0	0	1,055,330
FINANCE	975,119	43,889	1,250,140	2,269,148
COMMUNICATIONS	568,118	888,987	0	1,457,105
COUNTY COUNSEL	467,668	119,737	268,541	855,946
Total Allocated	7,316,263	1,216,179	1,574,218	10,106,660
Roll Forward	(24,631)	0	0	(24,631)
Cost With Roll Forward	7,291,632	1,216,179	1,574,218	10,082,029
Adjustments	0	0	0	0
Proposed Costs	7,291,632	1,216,179	1,574,218	10,082,029



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2011	Fixed Costs Fiscal 2011	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
BOARD OF SUP.	164,222	142,593	21,629	185,851	(31)	185,820
ASSESSOR	88,258	82,698	5,560	93,818	(63)	93,755
F/A REPAIR	5	0	0	5	0	5
ELECTIONS	124,996	118,787	6,209	131,205	(31)	131,174
EMP. BENEFITS	124	56	68	192	0	192
INFO. TECHNOLOGY	104,892	110,830	(5,938)	98,954	(1,810)	97,144
ITD PC REPLACEMENT	88	889	(801)	(713)	(842)	(1,555)
PURCHASING	3,502	0	0	3,502	58,945	62,447
MICROFILM/STORAGE	19,648	18,343	1,305	20,953	(94)	20,859
CENTRAL SERVICES	22,514	30,194	(7,680)	14,834	(31)	14,803
TELECOMMUNICATION	5,892	3,675	2,217	8,109	(94)	8,015
IT ADMIN.	3,685	0	0	3,685	0	3,685
UNEMP. INS.	51	48	3	54	0	54
WORKERS COMP	253	214	39	292	0	292
LIAB. INSURANCE	7,400	17,185	(9,785)	(2,385)	0	(2,385)
LAW LIBRARY	7,067	6,678	389	7,456	0	7,456
GEN. FUND COURT	35,036	45,887	(10,851)	24,185	0	24,185
TRIAL COURT	236,616	223,065	13,551	250,167	0	250,167
COURT REPORTER	216	223	(7)	209	0	209
DA PROSECUTION	138,578	127,678	10,900	149,478	(187)	149,291
CHILD SUPPORT	114,526	126,905	(12,379)	102,147	(124)	102,023
DA CHILD ABDUCT.	4,447	6,047	(1,600)	2,847	0	2,847
CHILD ADVOCACY	16,456	11,388	5,068	21,524	0	21,524
DA OCJP GRANT	2,354	2,783	(429)	1,925	0	1,925
DA PRISONS	18,787	10,745	8,042	26,829	0	26,829
DA ST RAPE GRANT	3,346	3,131	215	3,561	0	3,561
DA MISC GRANTS	9,216	6,743	2,473	11,689	0	11,689
GRAND JURY	13,591	11,985	1,606	15,197	0	15,197
SHERIFF ADMIN	155,968	122,670	33,298	189,266	(374)	188,892
CONTRACT LAW	31,908	32,935	(1,027)	30,881	0	30,881
SHERIFF-NTF	17,792	14,086	3,706	21,498	0	21,498
SHERIFF-OPS.	762,089	727,087	35,002	797,091	(968)	796,123
RURAL CRIME	10,022	10,594	(572)	9,450	0	9,450
SHERIFF OPS-AB443	6,522	7,533	(1,011)	5,511	(250)	5,261
COURT SECURITY	21,464	21,860	(396)	21,068	(31)	21,037



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2011	Fixed Costs Fiscal 2011	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
SHERIFF - JAIL	1,013,171	1,095,253	(82,082)	931,089	(6,210)	924,879
JAIL KITCHEN	30,475	0	0	30,475	0	30,475
JUVENILE CENTER	141,874	140,586	1,288	143,162	0	143,162
JUV DAY CENTER	0	395	(395)	(395)	0	(395)
JUVENILE ACADEMY	148,211	26,620	121,591	269,802	(31)	269,771
PROB-GREAT GRANT	2,966	2,395	571	3,537	0	3,537
PROB-PROP 36	2,549	5,950	(3,401)	(852)	(31)	(883)
PROBATION	721,193	589,938	131,255	852,448	(655)	851,793
TITLE II GRANTS	3,605	3,750	(145)	3,460	0	3,460
VICTIM WITNESS	6,942	6,109	833	7,775	(343)	7,432
FEMALE JUV CENTER	0	14,003	(14,003)	(14,003)	0	(14,003)
VICTIM ASSIST PROG	5,328	7,210	(1,882)	3,446	0	3,446
PROB. MISC GRANTS	23,558	18,001	5,557	29,115	(250)	28,865
FIRE	488,723	489,974	(1,251)	487,472	(3,307)	484,165
AG COMMISSIONER	114,720	96,150	18,570	133,290	(1,779)	131,511
BLDG INSPECTION	12,490	15,129	(2,639)	9,851	(63)	9,788
PLANNING	104,244	65,382	38,862	143,106	(1,186)	141,920
LAFCO	1,333	4,489	(3,156)	(1,823)	(156)	(1,979)
REGIONAL PLANNING	0	268	(268)	(268)	0	(268)
KCAG	1,263	13,732	(12,469)	(11,206)	(531)	(11,737)
RECORDER	29,080	27,745	1,335	30,415	(31)	30,384
PUBLIC GUARDIAN	17,851	32,678	(14,827)	3,024	(31)	2,993
ANIMAL CONTROL	132,187	145,692	(13,505)	118,682	(749)	117,933
ANIMAL SHELTER	20,964	0	0	20,964	0	20,964
HEALTH DEPT	23,602	23,844	(242)	23,360	(94)	23,266
HEALTH-ADMIN	177,042	333,050	(156,008)	21,034	(811)	20,223
COMM. DISEASE	21,114	20,491	623	21,737	(842)	20,895
EHS	68,065	54,469	13,596	81,661	(312)	81,349
PUB HLTH NURSING	25,758	20,719	5,039	30,797	(63)	30,734
HEALTH LAB	21,001	14,193	6,808	27,809	(2,559)	25,250
MEDICAL RECORDS	3,439	2,814	625	4,064	(124)	3,940
TOBACCO GRANT	4,700	5,449	(749)	3,951	(687)	3,264
WIC	46,699	46,908	(209)	46,490	(655)	45,835
TB PROGRAM	4,107	3,554	553	4,660	(343)	4,317
FAMILY PLANNING	58,538	37,493	21,045	79,583	(2,341)	77,242

All Monetary Values Are \$ Dollars

MAXCars © 2010 MAXIMUS, INC.

Report Output Prepared By County of Kings

Schedule B.002

Page 18

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2011	Fixed Costs Fiscal 2011	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
CHILD HEALTH INIT.	8,019	4,727	3,292	11,311	0	11,311
BIO-TERRORISM	7,607	14,473	(6,866)	741	(187)	554
AIDS PROGRAM	11,764	10,176	1,588	13,352	(250)	13,102
CHILD HEALTH	13,888	10,781	3,107	16,995	(156)	16,839
CRIPPLED CHILD	15,907	14,943	964	16,871	(94)	16,777
HEALTH GRANTS	22,180	29,280	(7,100)	15,080	(842)	14,238
MARGOLIN GRANT	9,494	13,841	(4,347)	5,147	(124)	5,023
MEDICAL ASSISTANCE	1,009	742	267	1,276	0	1,276
MENTAL HEALTH	87,966	94,829	(6,863)	81,103	0	81,103
MENTAL HLTH-CNTY	12,189	11,594	595	12,784	0	12,784
SUBSTANCE ABUSE	25,434	23,528	1,906	27,340	(31)	27,309
BHA-MH ACT	32,487	6,023	26,464	58,951	(124)	58,827
FIRST 5	53,318	54,384	(1,066)	52,252	(31)	52,221
AOD GRANTS	4,548	4,250	298	4,846	0	4,846
BHA	12,177	5,680	6,497	18,674	(63)	18,611
WELFARE	805,846	778,384	27,462	833,308	(1,810)	831,498
IHSS	2,804	2,956	(152)	2,652	(156)	2,496
CATEGORICAL AID	0	0	0	0	0	0
CHILD ABUSE	2,072	1,696	376	2,448	0	2,448
JOB TRAINING	32,854	58,478	(25,624)	7,230	(12,110)	(4,880)
LIBRARY	91,392	85,734	5,658	97,050	(156)	96,894
AG EXTENSION	32,299	26,747	5,552	37,851	(31)	37,820
ROADS	81,989	98,666	(16,677)	65,312	(842)	64,470
PARKS	43,647	45,850	(2,203)	41,444	(4,649)	36,795
BLDG PROJECTS	0	2,177	(2,177)	(2,177)	(1,029)	(3,206)
FLEET MANAGEMENT	66,011	69,505	(3,494)	62,517	(1,560)	60,957
BLDG MAINTENANCE	76,298	76,593	(295)	76,003	(5,180)	70,823
SURVEYOR	6,671	7,440	(769)	5,902	(187)	5,715
AIMS	1,413	985	428	1,841	0	1,841
TRANSIT AGENCY	10,425	11,169	(744)	9,681	(63)	9,618
VAN POOL	2,242	1,489	753	2,995	0	2,995
AIMS II	1,714	214	1,500	3,214	0	3,214
PW-ADMIN	30,340	22,355	7,985	38,325	(156)	38,169
KCWMA	13,018	16,981	(3,963)	9,055	0	9,055
OTHER	68,918	265,625	(196,707)	(127,789)	0	(127,789)

All Monetary Values Are \$ Dollars

MAXCars © 2010 MAXIMUS, INC.

Report Output Prepared By County of Kings

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2011	Fixed Costs Fiscal 2011	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
SubTotal	7,316,263	7,282,263	(24,631)	7,291,632	0	7,291,632
Direct Billed	1,216,179					1,216,179
Unallocated	1,574,218					1,574,218
Total	10,106,660					10,082,029



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE	1,860,343	0	
EQUIPMENT USE	911,910	0	
ADMINISTRATION	936,426	0	
INSURANCE	827,582	0	
PERSONNEL	1,108,886	(66,511)	
FINANCE	2,260,055	0	
COMMUNICATIONS	1,373,103	(1,200)	
COUNTY COUNSEL	896,066	0	
BOARD OF SUP.			164,222
ASSESSOR			88,258
F/A REPAIR			5
ELECTIONS			124,996
EMP. BENEFITS			124
INFO. TECHNOLOGY			104,892
ITD PC REPLACEMENT			88
PURCHASING			3,502
MICROFILM/STORAGE			19,648
CENTRAL SERVICES			22,514
TELECOMMUNICATION			5,892
IT ADMIN.			3,685
UNEMP. INS.			51
WORKERS COMP			253
LIAB. INSURANCE			7,400
LAW LIBRARY			7,067
GEN. FUND COURT			35,036
TRIAL COURT			236,616
COURT REPORTER			216
DA PROSECUTION			138,578
CHILD SUPPORT			114,526
DA CHILD ABDUCT.			4,447
CHILD ADVOCACY			16,456
DA OCJP GRANT			2,354
DA PRISONS			18,787
DA ST RAPE GRANT			3,346
DA MISC GRANTS			9,216
GRAND JURY			13,591
SHERIFF ADMIN			155,968

All Monetary Values Are \$ Dollars

MAXCars © 2010 MAXIMUS, INC.

Report Output Prepared By County of Kings



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
CONTRACT LAW			31,908
SHERIFF-NTF			17,792
SHERIFF-OPS.			762,089
RURAL CRIME			10,022
SHERIFF OPS-AB443			6,522
COURT SECURITY			21,464
SHERIFF - JAIL			1,013,171
JAIL KITCHEN			30,475
JUVENILE CENTER			141,874
JUV DAY CENTER			0
JUVENILE ACADEMY			148,211
PROB-GREAT GRANT			2,966
PROB-PROP 36			2,549
PROBATION			721,193
TITLE II GRANTS			3,605
VICTIM WITNESS			6,942
FEMALE JUV CENTER			0
VICTIM ASSIST PROG			5,328
PROB. MISC GRANTS			23,558
FIRE			488,723
AG COMMISSIONER			114,720
BLDG INSPECTION			12,490
PLANNING			104,244
LAFCO			1,333
REGIONAL PLANNING			0
KCAG			1,263
RECORDER			29,080
PUBLIC GUARDIAN			17,851
ANIMAL CONTROL			132,187
ANIMAL SHELTER			20,964
HEALTH DEPT			23,602
HEALTH-ADMIN			177,042
COMM. DISEASE			21,114
EHS			68,065
PUB HLTH NURSING			25,758
HEALTH LAB			21,001
MEDICAL RECORDS			3,439

All Monetary Values Are \$ Dollars

MAXCars © 2010 MAXIMUS, INC.

Report Output Prepared By County of Kings



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
TOBACCO GRANT			4,700
WIC			46,699
TB PROGRAM			4,107
FAMILY PLANNING			58,538
CHILD HEALTH INIT.			8,019
BIO-TERRORISM			7,607
AIDS PROGRAM			11,764
CHILD HEALTH			13,888
CRIPPLED CHILD			15,907
HEALTH GRANTS			22,180
MARGOLIN GRANT			9,494
MEDICAL ASSISTANCE			1,009
MENTAL HEALTH			87,966
MENTAL HLTH-CNTY			12,189
SUBSTANCE ABUSE			25,434
BHA-MH ACT			32,487
FIRST 5			53,318
AOD GRANTS			4,548
BHA			12,177
WELFARE			805,846
IHSS			2,804
CATEGORICAL AID			0
CHILD ABUSE			2,072
JOB TRAINING			32,854
LIBRARY			91,392
AG EXTENSION			32,299
ROADS			81,989
PARKS			43,647
BLDG PROJECTS			0
FLEET MANAGEMENT			66,011
BLDG MAINTENANCE			76,298
SURVEYOR			6,671
AITS			1,413
TRANSIT AGENCY			10,425
VAN POOL			2,242
AITS II			1,714
PW-ADMIN			30,340

All Monetary Values Are \$ Dollars

MAXCars © 2010 MAXIMUS, INC.

Report Output Prepared By County of Kings



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
KCWMA			13,018	
OTHER			68,918	
Direct Billed Total			1,216,179	
Unallocated Total			1,574,218	
Totals	<u>10,174,371</u>	<u>(67,711)</u>	<u>10,106,660</u>	Deviation 0



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Detail Of Allocated Costs

Department	BUILDING USE 1.5	EQUIPMENT USE 2.5	INSURANCE 4.5	ADMINISTRATION 3.5	PERSONNEL 5.5	FINANCE 6.5	COMMUNICATIONS 7.5
BUILDING USE	(1,860,343)	0	0	0	0	0	0
EQUIPMENT USE	0	(911,910)	0	0	0	0	0
ADMINISTRATION	9,290	332	2,534	(996,830)	6,714	5,684	0
INSURANCE	0	0	(910,154)	78,445	0	4,127	0
PERSONNEL	3,886	578	2,354	14,289	(1,099,899)	9,754	0
FINANCE	7,127	3,534	5,240	10,931	15,496	(2,304,870)	0
COMMUNICATIONS	7,792	41,237	5,425	5,804	15,309	9,635	(1,457,105)
COUNTY COUNSEL	4,062	360	2,548	4,338	7,050	6,522	0
BOARD OF SUP.	9,290	1,563	2,447	3,780	5,640	5,228	0
ASSESSOR	9,742	16,255	7,835	9,556	22,198	14,744	0
F/A REPAIR	0	0	0	0	0	5	0
ELECTIONS	5,199	97,114	2,044	4,395	4,835	8,989	0
EMP. BENEFITS	0	0	0	0	0	124	0
INFO. TECHNOLOGY	19,231	0	9,241	19,555	24,978	26,546	0
ITD PC REPLACEMENT	0	0	0	0	0	88	0
PURCHASING	843	0	374	465	805	682	0
MICROFILM/STORAGE	9,265	0	1,992	1,593	4,028	2,770	0
CENTRAL SERVICES	8,213	0	1,415	4,032	3,223	5,631	0
TELECOMMUNICATION	0	0	0	2,691	0	3,201	0
IT ADMIN.	0	0	774	0	2,417	494	0
UNEMP. INS.	0	0	0	4	0	47	0
WORKERS COMP	0	0	0	0	0	253	0
LIAB. INSURANCE	0	0	0	3,514	0	3,886	0
LAW LIBRARY	3,561	140	448	503	604	1,060	0
GEN. FUND COURT	0	0	0	15,775	0	19,261	0
TRIAL COURT	229,005	0	7,797	0	0	0	0
COURT REPORTER	0	0	0	106	0	110	0
DA PROSECUTION	24,094	23,705	11,278	18,800	29,208	25,735	0
CHILD SUPPORT	0	0	17,170	19,762	45,525	31,652	0
DA CHILD ABDUCT.	0	0	515	969	1,612	1,351	0
CHILD ADVOCACY	6,519	256	1,088	2,159	2,901	3,533	0
DA OCJP GRANT	0	0	515	769	1,612	(542)	0
DA PRISONS	0	0	2,064	3,858	7,446	5,419	0
DA ST RAPE GRANT	0	700	387	1,176	1,209	(126)	0
DA MISC GRANTS	0	4,102	774	1,694	3,635	(989)	0
GRAND JURY	3,303	451	199	397	0	3,233	0

All Monetary Values Are \$ Dollars

MAXCars © 2010 MAXIMUS, INC.

Report Output Prepared By County of Kings



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Detail Of Allocated Costs

Department	BUILDING USE 1.5	EQUIPMENT USE 2.5	INSURANCE 4.5	ADMINISTRATION 3.5	PERSONNEL 5.5	FINANCE 6.5	COMMUNICATIONS 7.5
SHERIFF ADMIN	34,989	55,048	6,329	9,584	15,309	15,015	0
CONTRACT LAW	90	0	3,328	7,730	10,394	10,366	0
SHERIFF-NTF	0	5,471	1,033	3,165	3,223	4,900	0
SHERIFF-OPS.	0	91,779	60,474	34,087	49,484	46,638	479,627
RURAL CRIME	0	4,536	774	1,520	2,417	775	0
SHERIFF OPS-AB443	0	0	774	1,359	2,417	1,972	0
COURT SECURITY	0	0	2,710	4,231	8,460	6,063	0
SHERIFF - JAIL	773,360	15,061	36,283	47,665	75,031	65,771	0
JAIL KITCHEN	10,836	4,846	3,134	0	8,863	2,796	0
JUVENILE CENTER	61,175	2,601	10,597	16,607	28,176	22,718	0
JUV DAY CENTER	0	0	0	0	0	0	0
JUVENILE ACADEMY	105,716	254	8,041	7,168	16,228	10,804	0
PROB-GREAT GRANT	0	503	258	562	805	838	0
PROB-PROP 36	0	0	515	24	1,612	398	0
PROBATION	27,448	30,769	419,548	25,548	50,145	38,775	112,854
TITLE II GRANTS	0	1,627	387	4	1,209	378	0
VICTIM WITNESS	1,574	2,876	586	760	1,612	(466)	0
FEMALE JUV CENTER	0	0	0	0	0	0	0
VICTIM ASSIST PROG	1,574	1,484	586	344	1,612	(272)	0
PROB. MISC GRANTS	233	10,843	1,678	2,096	5,237	3,471	0
FIRE	55,233	319,516	22,849	43,404	64,651	61,066	(84,088)
AG COMMISSIONER	42,250	14,123	8,602	11,113	20,547	16,500	0
BLDG INSPECTION	1,533	1,400	1,145	2,052	3,223	3,137	0
PLANNING	4,616	20,609	13,485	7,420	14,086	11,065	0
LAFCO	240	0	17	227	0	426	0
REGIONAL PLANNING	0	0	0	0	0	0	0
KCAG	0	0	0	0	0	1,263	0
RECORDER	1,472	7,166	2,471	2,720	7,252	4,411	0
PUBLIC GUARDIAN	4,464	829	3,686	2,459	8,058	4,541	0
ANIMAL CONTROL	0	2,524	1,290	1,873	4,028	2,813	110,813
ANIMAL SHELTER	3,280	4,474	2,034	2,290	4,431	4,455	0
HEALTH DEPT	0	3,769	15,380	1,383	805	2,265	0
HEALTH-ADMIN	107,473	25,731	21,466	4,090	10,233	8,049	0
COMM. DISEASE	0	1,475	2,838	2,997	8,863	4,941	0
EHS	13,146	4,080	3,494	5,247	9,668	7,896	0
PUB HLTH NURSING	0	2,810	2,994	4,177	9,346	6,431	0



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Detail Of Allocated Costs

Department	BUILDING USE 1.5	EQUIPMENT USE 2.5	INSURANCE 4.5	ADMINISTRATION 3.5	PERSONNEL 5.5	FINANCE 6.5	COMMUNICATIONS 7.5
HEALTH LAB	0	13,543	774	1,569	2,417	2,698	0
MEDICAL RECORDS	0	892	515	0	1,612	420	0
TOBACCO GRANT	0	736	515	658	1,612	1,179	0
WIC	0	8,959	5,161	6,191	16,115	10,273	0
TB PROGRAM	0	797	258	769	805	1,478	0
FAMILY PLANNING	0	22,999	4,541	6,637	14,181	10,180	0
CHILD HEALTH INIT.	0	370	1,033	880	3,973	1,763	0
BIO-TERRORISM	0	4,496	0	1,238	0	1,873	0
AIDS PROGRAM	0	1,067	1,547	1,336	4,835	2,979	0
CHILD HEALTH	0	1,387	1,483	2,683	4,633	3,702	0
CRIPPLED CHILD	0	1,627	1,807	2,459	6,140	3,874	0
HEALTH GRANTS	0	3,479	2,323	3,495	7,635	5,248	0
MARGOLIN GRANT	0	161	1,444	1,089	4,512	2,288	0
MEDICAL ASSISTANCE	0	0	0	0	0	1,009	0
MENTAL HEALTH	0	0	0	42,557	0	45,368	0
MENTAL HLTH-CNTY	0	0	258	5,630	805	6,307	0
SUBSTANCE ABUSE	0	3,894	515	9,172	1,612	11,022	0
BHA-MH ACT	0	914	2,323	9,284	7,252	14,229	0
FIRST 5	0	5,974	2,323	18,524	10,196	16,538	0
AOD GRANTS	0	0	0	2,163	0	2,385	0
BHA	0	1,716	1,290	0	5,203	1,449	0
WELFARE	42,452	0	88,212	114,149	248,755	174,347	0
IHSS	0	0	0	0	0	1,289	0
CATEGORICAL AID	0	0	0	0	0	0	0
CHILD ABUSE	0	0	0	828	0	1,244	0
JOB TRAINING	0	0	6,621	0	20,099	5,717	0
LIBRARY	37,214	11,540	5,434	8,714	14,003	13,569	0
AG EXTENSION	23,645	612	1,766	1,186	3,134	1,956	0
ROADS	1,795	0	15,174	19,589	18,532	26,899	0
PARKS	15,284	0	4,439	4,710	10,668	8,463	0
BLDG PROJECTS	0	0	0	0	0	0	0
FLEET MANAGEMENT	21,273	0	2,337	14,337	7,252	20,812	0
BLDG MAINTENANCE	6,788	0	9,112	13,645	23,803	22,950	0
SURVEYOR	0	0	969	969	3,022	1,711	0
AIMS	0	0	0	0	0	1,413	0
TRANSIT AGENCY	7,459	0	199	0	0	3,132	0

All Monetary Values Are \$ Dollars

MAXCars © 2010 MAXIMUS, INC.

Report Output Prepared By County of Kings

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Detail Of Allocated Costs

Department	BUILDING USE 1.5	EQUIPMENT USE 2.5	INSURANCE 4.5	ADMINISTRATION 3.5	PERSONNEL 5.5	FINANCE 6.5	COMMUNICATIONS 7.5
VAN POOL	0	0	0	0	0	2,242	0
AIT5 II	0	0	0	0	0	1,714	0
PW-ADMIN	6,698	0	1,523	0	3,223	871	0
KCWMA	0	0	0	0	0	13,138	0
OTHER	86,611	216	1,014	0	0	(5,194)	(51,088)
Direct Billings	0	0	0	163,566	0	43,889	888,987
Unallocated	0	0	0	55,537	0	1,250,140	0
Total	0	0	0	0	0	0	0



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
BUILDING USE	0	0
EQUIPMENT USE	0	0
ADMINISTRATION	35,850	0
INSURANCE	0	0
PERSONNEL	26,663	0
FINANCE	2,487	0
COMMUNICATIONS	0	0
COUNTY COUNSEL	(920,946)	0
BOARD OF SUP.	136,274	164,222
ASSESSOR	7,928	88,258
F/A REPAIR	0	5
ELECTIONS	2,420	124,996
EMP. BENEFITS	0	124
INFO. TECHNOLOGY	5,341	104,892
ITD PC REPLACEMENT	0	88
PURCHASING	333	3,502
MICROFILM/STORAGE	0	19,648
CENTRAL SERVICES	0	22,514
TELECOMMUNICATION	0	5,892
IT ADMIN.	0	3,685
UNEMP. INS.	0	51
WORKERS COMP	0	253
LIAB. INSURANCE	0	7,400
LAW LIBRARY	751	7,067
GEN. FUND COURT	0	35,036
TRIAL COURT	(186)	236,616
COURT REPORTER	0	216
DA PROSECUTION	5,758	138,578
CHILD SUPPORT	417	114,526
DA CHILD ABDUCT.	0	4,447
CHILD ADVOCACY	0	16,456
DA OCJP GRANT	0	2,354
DA PRISONS	0	18,787
DA ST RAPE GRANT	0	3,346
DA MISC GRANTS	0	9,216
GRAND JURY	6,008	13,591

All Monetary Values Are \$ Dollars

MAXCARS © 2010 MAXIMUS, INC.

Report Output Prepared By County of Kings



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
SHERIFF ADMIN	19,694	155,968
CONTRACT LAW	0	31,908
SHERIFF-NTF	0	17,792
SHERIFF-OPS.	0	762,089
RURAL CRIME	0	10,022
SHERIFF OPS-AB443	0	6,522
COURT SECURITY	0	21,464
SHERIFF - JAIL	0	1,013,171
JAIL KITCHEN	0	30,475
JUVENILE CENTER	0	141,874
JUV DAY CENTER	0	0
JUVENILE ACADEMY	0	148,211
PROB-GREAT GRANT	0	2,966
PROB-PROP 36	0	2,549
PROBATION	16,106	721,193
TITLE II GRANTS	0	3,605
VICTIM WITNESS	0	6,942
FEMALE JUV CENTER	0	0
VICTIM ASSIST PROG	0	5,328
PROB. MISC GRANTS	0	23,558
FIRE	6,092	488,723
AG COMMISSIONER	1,585	114,720
BLDG INSPECTION	0	12,490
PLANNING	32,963	104,244
LAFCO	423	1,333
REGIONAL PLANNING	0	0
KCAG	0	1,263
RECORDER	3,588	29,080
PUBLIC GUARDIAN	(6,186)	17,851
ANIMAL CONTROL	8,846	132,187
ANIMAL SHELTER	0	20,964
HEALTH DEPT	0	23,602
HEALTH-ADMIN	0	177,042
COMM. DISEASE	0	21,114
EHS	24,534	68,065
PUB HLTH NURSING	0	25,758

All Monetary Values Are \$ Dollars

MAXCars © 2010 MAXIMUS, INC.

Report Output Prepared By County of Kings



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
HEALTH LAB	0	21,001
MEDICAL RECORDS	0	3,439
TOBACCO GRANT	0	4,700
WIC	0	46,699
TB PROGRAM	0	4,107
FAMILY PLANNING	0	58,538
CHILD HEALTH INIT.	0	8,019
BIO-TERRORISM	0	7,607
AIDS PROGRAM	0	11,764
CHILD HEALTH	0	13,888
CRIPPLED CHILD	0	15,907
HEALTH GRANTS	0	22,180
MARGOLIN GRANT	0	9,494
MEDICAL ASSISTANCE	0	1,009
MENTAL HEALTH	41	87,966
MENTAL HLTH-CNTY	(811)	12,189
SUBSTANCE ABUSE	(781)	25,434
BHA-MH ACT	(1,515)	32,487
FIRST 5	(237)	53,318
AOD GRANTS	0	4,548
BHA	2,519	12,177
WELFARE	137,931	805,846
IHSS	1,515	2,804
CATEGORICAL AID	0	0
CHILD ABUSE	0	2,072
JOB TRAINING	417	32,854
LIBRARY	918	91,392
AG EXTENSION	0	32,299
ROADS	0	81,989
PARKS	83	43,647
BLDG PROJECTS	0	0
FLEET MANAGEMENT	0	66,011
BLDG MAINTENANCE	0	76,298
SURVEYOR	0	6,671
AITs	0	1,413
TRANSIT AGENCY	(365)	10,425



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
VAN POOL	0	2,242
AIT5 II	0	1,714
PW-ADMIN	18,025	30,340
KCWMA	(120)	13,018
OTHER	37,359	68,918
Direct Billings	119,737	1,216,179
Unallocated	268,541	1,574,218
Total	0	10,106,660



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
BUILDING USE		
1.4.1 BUILDING USE	ACQUISITION COST AND SQUARE FOOTAGE OCCUPIED	SPACE COSTS SUMMARY
EQUIPMENT USE		
2.4.1 EQUIPMENT USE	DEPARTMENTAL EQUIPMENT INVENTORIES	FIXED ASSET REPORT AS OF 6/30/09
ADMINISTRATION		
3.4.1 BUDGET ADMIN	DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)	ANNUAL BUDGET
3.4.2 DEPT ADMIN	DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)	ANNUAL BUDGET
3.4.3 RISK MANAGEMENT	DIRECT ALLOCATION TO USER DEPARTMENT	TIME WORKSHEETS
3.4.4 PERSONNEL ADMIN	DIRECT ALLOCATION TO USER DEPARTMENT	TIME WORKSHEET
INSURANCE		
4.4.1 BLANKET BOND	NUMBER OF EMPLOYEES	BUDGET & PAYROLL REPORTS
4.4.2 PROPERTY/FIRE	SQUARE FOOTAGE OCCUPIED	SPACE COSTS SUMMARY
4.4.3 MEDICAL MALPRCT	DIRECT ALLOCATION TO HEALTH DEPT	APPROPRIATIONS LEDGER
4.4.4 GEN LIAB EXPER	DEPARTMENTAL PERCENTAGE OF INCURRED	COST CLAIM DETAIL
4.4.5 GEN LIAB EXPO	NUMBER OF EMPLOYEES	BUDGET & PAYROLL REPORTS
4.4.6 POLLUTION LIAB	SQUARE FOOTAGE OCCUPIED	SPACE COSTS SUMMARY
PERSONNEL		
5.4.1 PERSONNEL	NUMBER OF EMPLOYEES	BUDGET & PAYROLL REPORTS
5.4.2 TUITION REIMB	ACTUAL CHARGES TO DEPARTMENTS	APPROPRIATIONS LEDGER
FINANCE		
6.4.1 CLAIMS	NUMBER OF CLAIMS PROCESSED	DATA PROCESSING
6.4.2 PAYROLL	NUMBER OF EMPLOYEES	BUDGET & PAYROLL REPORTS
6.4.3 COST PLAN	DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)	ANNUAL BUDGET
6.4.4 GENERAL ACCTG	DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)	ANNUAL BUDGET
6.4.5 TREAS WARRANTS	NUMBER OF WARRANTS ISSUED	WARRANT REGISTERS
6.4.6 AUDIT	DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)	ANNUAL BUDGET



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule E - Summary of Allocation Basis

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



COUNTY OF KINGS
COUNTYWIDE COST ALLOCATION PLAN
BUILDING USE CHARGE

NATURE AND EXTENT OF SERVICES

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

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

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,860,343			1,860,343
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>1,860,343</u>	<u>0</u>	<u>0</u>	<u>1,860,343</u>



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE

	Total	General & Admin	BUILDING USE
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
BUILDING USE ALLOW	1,860,343	0	1,860,343
Departmental Totals			
Total Expenditures	1,860,343	0	1,860,343
Deductions			
Total Deductions	0	0	0
Functional Cost	1,860,343	0	1,860,343
Allocation Step 1			
1st Allocation	1,860,343	0	1,860,343
Allocation Step 2			
2nd Allocation	0	0	0
Total For 01 BUILDING USE			
Total Allocated	1,860,343	0	1,860,343



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE

Activity - BUILDING USE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	464,496	0.4994	9,290		9,290		9,290
PERSONNEL	194,302	0.2089	3,886		3,886		3,886
FINANCE	356,331	0.3831	7,127		7,127		7,127
COMMUNICATIONS	389,587	0.4188	7,792		7,792		7,792
COUNTY COUNSEL	203,103	0.2184	4,062		4,062		4,062
BOARD OF SUP.	464,496	0.4994	9,290		9,290		9,290
ASSESSOR	487,089	0.5237	9,742		9,742		9,742
ELECTIONS	259,970	0.2795	5,199		5,199		5,199
INFO. TECHNOLOGY	961,549	1.0337	19,231		19,231		19,231
PURCHASING	42,175	0.0453	843		843		843
MICROFILM/STORAGE	463,231	0.4980	9,265		9,265		9,265
CENTRAL SERVICES	410,650	0.4415	8,213		8,213		8,213
LAW LIBRARY	178,063	0.1914	3,561		3,561		3,561
TRIAL COURT	11,450,248	12.3098	229,005		229,005		229,005
DA PROSECUTION	1,204,686	1.2951	24,094		24,094		24,094
CHILD ADVOCACY	325,968	0.3504	6,519		6,519		6,519
GRAND JURY	165,167	0.1776	3,303		3,303		3,303
SHERIFF ADMIN	1,749,469	1.8808	34,989		34,989		34,989
CONTRACT LAW	4,507	0.0048	90		90		90
SHERIFF - JAIL	38,667,956 ✓	41.5708	773,360		773,360		773,360 <i>50%</i>
JAIL KITCHEN	541,782	0.5825	10,836		10,836		10,836
JUVENILE CENTER	3,058,731	3.2884	61,175		61,175		61,175
JUVENILE ACADEMY	5,285,787	5.6826	105,716		105,716		105,716
PROBATION	1,372,395	1.4754	27,448		27,448		27,448
VICTIM WITNESS	78,697	0.0846	1,574		1,574		1,574
VICTIM ASSIST PROG	78,697	0.0846	1,574		1,574		1,574
PROB. MISC GRANTS	11,672	0.0125	233		233		233
FIRE	2,761,672	2.9690	55,233		55,233		55,233
AG COMMISSIONER	2,112,517	2.2711	42,250		42,250		42,250
BLDG INSPECTION	76,637	0.0824	1,533		1,533		1,533
PLANNING	230,791	0.2481	4,616		4,616		4,616



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE

Activity - BUILDING USE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LAFCO	12,004	0.0129	240		240		240
RECORDER	73,613	0.0791	1,472		1,472		1,472
PUBLIC GUARDIAN	223,218	0.2400	4,464		4,464		4,464
ANIMAL SHELTER	164,002	0.1763	3,280		3,280		3,280
HEALTH-ADMIN	5,373,628	5.7770	107,473		107,473		107,473
EHS	657,322	0.7067	13,146		13,146		13,146
WELFARE	2,122,593	2.2819	42,452		42,452		42,452
LIBRARY	1,860,713	2.0004	37,214		37,214		37,214
AG EXTENSION	1,182,251	1.2710	23,645		23,645		23,645
ROADS	89,739	0.0965	1,795		1,795		1,795
PARKS	764,189	0.8216	15,284		15,284		15,284
FLEET MANAGEMENT	1,063,640	1.1435	21,273		21,273		21,273
BLDG MAINTENANCE	339,403	0.3649	6,788		6,788		6,788
TRANSIT AGENCY	372,956	0.4010	7,459		7,459		7,459
PW-ADMIN	334,895	0.3600	6,698		6,698		6,698
OTHER	4,330,545	4.6556	86,611		86,611		86,611
SubTotal	93,017,132	100.0000	1,860,343		1,860,343		1,860,343
TOTAL	93,017,132	100.0000	1,860,343		1,860,343		1,860,343

Allocation Basis: ACQUISITION COST AND SQUARE FOOTAGE OCCUPIED

Allocation Source: SPACE COSTS SUMMARY



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .5 - Allocation Summary
For Department BUILDING USE

Receiving Department	Total	BUILDING USE
ADMINISTRATION	9,290	9,290
PERSONNEL	3,886	3,886
FINANCE	7,127	7,127
COMMUNICATIONS	7,792	7,792
COUNTY COUNSEL	4,062	4,062
BOARD OF SUP.	9,290	9,290
ASSESSOR	9,742	9,742
ELECTIONS	5,199	5,199
INFO. TECHNOLOGY	19,231	19,231
PURCHASING	843	843
MICROFILM/STORAGE	9,265	9,265
CENTRAL SERVICES	8,213	8,213
LAW LIBRARY	3,561	3,561
TRIAL COURT	229,005	229,005
DA PROSECUTION	24,094	24,094
CHILD ADVOCACY	6,519	6,519
GRAND JURY	3,303	3,303
SHERIFF ADMIN	34,989	34,989
CONTRACT LAW	90	90
SHERIFF - JAIL	773,360	773,360
JAIL KITCHEN	10,836	10,836
JUVENILE CENTER	61,175	61,175
JUVENILE ACADEMY	105,716	105,716
PROBATION	27,448	27,448
VICTIM WITNESS	1,574	1,574
VICTIM ASSIST PROG	1,574	1,574
PROB. MISC GRANTS	233	233
FIRE	55,233	55,233
AG COMMISSIONER	42,250	42,250
BLDG INSPECTION	1,533	1,533
PLANNING	4,616	4,616
LAFCO	240	240
RECORDER	1,472	1,472
PUBLIC GUARDIAN	4,464	4,464

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .5 - Allocation Summary
For Department BUILDING USE

Receiving Department	Total	BUILDING USE
ANIMAL SHELTER	3,280	3,280
HEALTH-ADMIN	107,473	107,473
EHS	13,146	13,146
WELFARE	42,452	42,452
LIBRARY	37,214	37,214
AG EXTENSION	23,645	23,645
ROADS	1,795	1,795
PARKS	15,284	15,284
FLEET MANAGEMENT	21,273	21,273
BLDG MAINTENANCE	6,788	6,788
TRANSIT AGENCY	7,459	7,459
PW-ADMIN	6,698	6,698
OTHER	86,611	86,611
Direct Billed	0	0
Total	1,860,343	1,860,343



COUNTY OF KINGS
COUNTYWIDE COST ALLOCATION PLAN
EQUIPMENT USE CHARGE

NATURE AND EXTENT OF SERVICES

An Equipment Use Charge (Allowance) is allowable at the rate of 6.67 percent of the original charge cost of office equipment, furnishings, and fixtures. The use charge of \$911,910 (6.67% of \$13,671,810) is allocated to departments based on the office equipment, furnishings, and fixtures cost per department. The costs were identified in the audit control inventory of the fixed asset report. This report lists all County fixed assets within each department. It is the document which departments utilize when taking an annual physical inventory of fixed assets. The cost of fixed assets for the Welfare and Family Support Departments are excluded from the use charge allocation because Federal funds were used to purchase those assets. The use charge applicable to Internal Service Funds is excluded because depreciation is included in their charges.

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT USE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	911,910			911,910
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>911,910</u>	<u>0</u>		<u>911,910</u>



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .3 - Costs Allocated By Activity
For Department EQUIPMENT USE

	Total	General & Admin	EQUIPMENT USE
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
EQUIPMENT USE ALLOW	911,910	0	911,910
Departmental Totals			
Total Expenditures	911,910	0	911,910
Deductions			
Total Deductions	0	0	0
Functional Cost	911,910	0	911,910
Allocation Step 1			
1st Allocation	911,910	0	911,910
Allocation Step 2			
2nd Allocation	0	0	0
Total For 02 EQUIPMENT USE			
Total Allocated	911,910	0	911,910



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE

Activity - EQUIPMENT USE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	4,975	0.0364	332		332		332
PERSONNEL	8,668	0.0634	578		578		578
FINANCE	52,988	0.3876	3,534		3,534		3,534
COMMUNICATIONS	618,251	4.5221	41,237		41,237		41,237
COUNTY COUNSEL	5,392	0.0394	360		360		360
BOARD OF SUP.	23,426	0.1713	1,563		1,563		1,563
ASSESSOR	243,707	1.7826	16,255		16,255		16,255
ELECTIONS	1,455,977	10.6495	97,114		97,114		97,114
LAW LIBRARY	2,106	0.0154	140		140		140
DA PROSECUTION	355,392	2.5995	23,705		23,705		23,705
CHILD ADVOCACY	3,836	0.0281	256		256		256
DA ST RAPE GRANT	10,491	0.0767	700		700		700
DA MISC GRANTS	61,504	0.4499	4,102		4,102		4,102
GRAND JURY	6,761	0.0495	451		451		451
SHERIFF ADMIN	825,304	6.0365	55,048		55,048		55,048
SHERIFF-NTF	82,024	0.6000	5,471		5,471		5,471
SHERIFF-OPS.	1,375,997	10.0645	91,779		91,779		91,779
RURAL CRIME	68,006	0.4974	4,536		4,536		4,536
SHERIFF - JAIL	225,800	1.6516	15,061		15,061		15,061
JAIL KITCHEN	72,648	0.5314	4,846		4,846		4,846
JUVENILE CENTER	38,991	0.2852	2,601		2,601		2,601
JUVENILE ACADEMY	3,806	0.0278	254		254		254
PROB-GREAT GRANT	7,539	0.0551	503		503		503
PROBATION	461,297	3.3741	30,769		30,769		30,769
TITLE II GRANTS	24,400	0.1785	1,627		1,627		1,627
VICTIM WITNESS	43,116	0.3154	2,876		2,876		2,876
VICTIM ASSIST PROG	22,253	0.1628	1,484		1,484		1,484
PROB. MISC GRANTS	162,568	1.1891	10,843		10,843		10,843
FIRE	4,790,358	35.0380	319,516		319,516		319,516
MAG COMMISSIONER	211,743	1.5488	14,123		14,123		14,123
BLDG INSPECTION	20,996	0.1536	1,400		1,400		1,400

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE

Activity - EQUIPMENT USE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PLANNING	308,974	2.2599	20,609		20,609		20,609
RECORDER	107,431	0.7858	7,166		7,166		7,166
PUBLIC GUARDIAN	12,434	0.0909	829		829		829
ANIMAL CONTROL	37,847	0.2768	2,524		2,524		2,524
ANIMAL SHELTER	67,078	0.4906	4,474		4,474		4,474
HEALTH DEPT	56,503	0.4133	3,769		3,769		3,769
HEALTH-ADMIN	385,773	2.8217	25,731		25,731		25,731
COMM. DISEASE	22,114	0.1617	1,475		1,475		1,475
EHS	61,163	0.4474	4,080		4,080		4,080
PUB HLTH NURSING	42,129	0.3081	2,810		2,810		2,810
HEALTH LAB	203,040	1.4851	13,543		13,543		13,543
MEDICAL RECORDS	13,379	0.0979	892		892		892
TOBACCO GRANT	11,035	0.0807	736		736		736
WIC	134,315	0.9824	8,959		8,959		8,959
TB PROGRAM	11,942	0.0873	797		797		797
FAMILY PLANNING	344,816	2.5221	22,999		22,999		22,999
CHILD HEALTH INIT.	5,547	0.0406	370		370		370
BIO-TERRORISM	67,408	0.4930	4,496		4,496		4,496
AIDS PROGRAM	15,999	0.1170	1,067		1,067		1,067
CHILD HEALTH	20,789	0.1521	1,387		1,387		1,387
CRIPPLED CHILD	24,386	0.1784	1,627		1,627		1,627
HEALTH GRANTS	52,163	0.3815	3,479		3,479		3,479
MARGOLIN GRANT	2,419	0.0177	161		161		161
SUBSTANCE ABUSE	58,380	0.4270	3,894		3,894		3,894
BHA-MH ACT	13,700	0.1002	914		914		914
FIRST 5	89,563	0.6551	5,974		5,974		5,974
BHA	25,734	0.1882	1,716		1,716		1,716
LIBRARY	173,020	1.2655	11,540		11,540		11,540
AG EXTENSION	9,173	0.0671	612		612		612
OTHER	3,236	0.0237	216		216		216
SubTotal	13,671,810	100.0000	911,910		911,910		911,910



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE

Activity - EQUIPMENT USE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	13,671,810	100.0000	911,910		911,910		911,910

Allocation Basis: DEPARTMENTAL EQUIPMENT INVENTORIES

Allocation Source: FIXED ASSET REPORT AS OF 6/30/09

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE

Receiving Department	Total	EQUIPMENT USE
ADMINISTRATION	332	332
PERSONNEL	578	578
FINANCE	3,534	3,534
COMMUNICATIONS	41,237	41,237
COUNTY COUNSEL	360	360
BOARD OF SUP.	1,563	1,563
ASSESSOR	16,255	16,255
ELECTIONS	97,114	97,114
LAW LIBRARY	140	140
DA PROSECUTION	23,705	23,705
CHILD ADVOCACY	256	256
DA ST RAPE GRANT	700	700
DA MISC GRANTS	4,102	4,102
GRAND JURY	451	451
SHERIFF ADMIN	55,048	55,048
SHERIFF-NTF	5,471	5,471
SHERIFF-OPS.	91,779	91,779
RURAL CRIME	4,536	4,536
SHERIFF - JAIL	15,061	15,061
JAIL KITCHEN	4,846	4,846
JUVENILE CENTER	2,601	2,601
JUVENILE ACADEMY	254	254
PROB-GREAT GRANT	503	503
PROBATION	30,769	30,769
TITLE II GRANTS	1,627	1,627
VICTIM WITNESS	2,876	2,876
VICTIM ASSIST PROG	1,484	1,484
PROB. MISC GRANTS	10,843	10,843
FIRE	319,516	319,516
AG COMMISSIONER	14,123	14,123
BLDG INSPECTION	1,400	1,400
PLANNING	20,609	20,609
RECORDER	7,166	7,166
PUBLIC GUARDIAN	829	829

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE

Receiving Department	Total	EQUIPMENT USE
ANIMAL CONTROL	2,524	2,524
ANIMAL SHELTER	4,474	4,474
HEALTH DEPT	3,769	3,769
HEALTH-ADMIN	25,731	25,731
COMM. DISEASE	1,475	1,475
EHS	4,080	4,080
PUB HLTH NURSING	2,810	2,810
HEALTH LAB	13,543	13,543
MEDICAL RECORDS	892	892
TOBACCO GRANT	736	736
WIC	8,959	8,959
TB PROGRAM	797	797
FAMILY PLANNING	22,999	22,999
CHILD HEALTH INIT.	370	370
BIO-TERRORISM	4,496	4,496
AIDS PROGRAM	1,067	1,067
CHILD HEALTH	1,387	1,387
CRIPPLED CHILD	1,627	1,627
HEALTH GRANTS	3,479	3,479
MARGOLIN GRANT	161	161
SUBSTANCE ABUSE	3,894	3,894
BHA-MH ACT	914	914
FIRST 5	5,974	5,974
BHA	1,716	1,716
LIBRARY	11,540	11,540
AG EXTENSION	612	612
OTHER	216	216
Direct Billed	0	0

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE

Receiving Department	Total	EQUIPMENT USE
Total	911,910	911,910



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 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .2 - Costs To Be Allocated
For Department ADMINISTRATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	936,426			936,426
FIXED ASSETS	0			
Total Deductions:	<u>0</u>			0
BUILDING USE	9,290		9,290	
EQUIPMENT USE	332		332	
ADMINISTRATION		3,537	3,537	
INSURANCE		2,534	2,534	
PERSONNEL		6,714	6,714	
FINANCE		5,684	5,684	
COUNTY COUNSEL		35,850	35,850	
Total Allocated Additions:	<u>9,622</u>	<u>54,319</u>	<u>63,941</u>	63,941
Total To Be Allocated:	<u><u>946,048</u></u>	<u><u>54,319</u></u>		<u><u>1,000,367</u></u>

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .3 - Costs Allocated By Activity
For Department ADMINISTRATION

	Total	General & Admin	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT
Wages & Benefits					
SALARIES & WAGES	490,157	0	87,615	254,277	116,622
FRINGE BENEFITS	220,331	0	39,373	114,330	52,417
Other Expense & Cost					
SERVICES & SUPPLIES	225,938	0	40,375	117,239	53,751
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	936,426	0	167,363	485,846	222,790
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	936,426	0	167,363	485,846	222,790
Allocation Step 1					
Inbound- All Others	9,622	0	1,720	4,992	2,289
Unallocated Costs	(52,521)	0	0	0	0
1st Allocation	893,527	0	169,083	490,838	225,079
Allocation Step 2					
Inbound- All Others	54,319	0	9,709	28,180	12,924
Unallocated Costs	(3,016)	0	0	0	0
2nd Allocation	51,303	0	9,709	28,180	12,924
Total For 04 ADMINISTRATION					
Total Allocated	944,830	0	178,792	519,018	238,003



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .3 - Costs Allocated By Activity
For Department ADMINISTRATION

	PERSONNEL ADMIN	UNALLOWED
Wages & Benefits		
SALARIES & WAGES	4,424	27,219
FRINGE BENEFITS	1,983	12,228
Other Expense & Cost		
SERVICES & SUPPLIES	2,033	12,540
*FIXED ASSETS	0	0
Departmental Totals		
Total Expenditures	8,440	51,987
Deductions		
Total Deductions	0	0
Functional Cost		
Functional Cost	8,440	51,987
Allocation Step 1		
Inbound- All Others	87	534
Unallocated Costs	0	(52,521)
1st Allocation	8,527	0
Allocation Step 2		
Inbound- All Others	490	3,016
Unallocated Costs	0	(3,016)
2nd Allocation	490	0
Total For 04 ADMINISTRATION		
Total Allocated	9,017	0



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Activity - BUDGET ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	773	0.5360	906		906		906
INSURANCE	828	0.5742	971		971	56	1,027
PERSONNEL	1,089	0.7552	1,277		1,277	74	1,351
FINANCE	2,258	1.5658	2,648		2,648	153	2,801
COMMUNICATIONS	1,199	0.8314	1,406		1,406	81	1,487
COUNTY COUNSEL	896	0.6213	1,051		1,051	61	1,112
BOARD OF SUP.	781	0.5416	916		916	53	969
ASSESSOR	1,974	1.3689	2,315		2,315	134	2,449
ELECTIONS	908	0.6297	1,065		1,065	61	1,126
INFO. TECHNOLOGY	4,040	2.8015	4,737		4,737	273	5,010
PURCHASING	96	0.0666	113		113	6	119
MICROFILM/STORAGE	329	0.2281	386		386	22	408
CENTRAL SERVICES	833	0.5776	977		977	56	1,033
TELECOMMUNICATION	556	0.3856	652		652	38	690
UNEMP. INS.	1	0.0007	1		1		1
LIAB. INSURANCE	726	0.5034	851		851	49	900
LAW LIBRARY	104	0.0721	122		122	7	129
GEN. FUND COURT	3,259	2.2600	3,821		3,821	221	4,042
COURT REPORTER	22	0.0153	26		26	1	27
DA PROSECUTION	3,884	2.6934	4,554		4,554	263	4,817
CHILD SUPPORT	4,083	2.8314	4,787		4,787	276	5,063
DA CHILD ABDUCT.	200	0.1387	235		235	14	249
CHILD ADVOCACY	446	0.3093	523		523	30	553
DA OCJP GRANT	159	0.1103	186		186	11	197
DA PRISONS	797	0.5527	934		934	54	988
DA ST RAPE GRANT	243	0.1685	285		285	16	301
DA MISC GRANTS	350	0.2427	410		410	24	434
GRAND JURY	82	0.0569	96		96	6	102
SHERIFF ADMIN	1,980	1.3730	2,322		2,322	134	2,456
CONTRACT LAW	1,597	1.1074	1,872		1,872	108	1,980
SHERIFF-NTF	654	0.4535	767		767	44	811



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Activity - BUDGET ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF-OPS.	7,042	4.8833	8,257		8,257	477	8,734
RURAL CRIME	314	0.2177	368		368	21	389
SHERIFF OPS-AB443	281	0.1949	329		329	19	348
COURT SECURITY	874	0.6061	1,025		1,025	59	1,084
SHERIFF - JAIL	9,847	6.8284	11,546		11,546	667	12,213
JUVENILE CENTER	3,431	2.3792	4,023		4,023	232	4,255
JUVENILE ACADEMY	1,481	1.0270	1,736		1,736	100	1,836
PROB-GREAT GRANT	116	0.0804	136		136	8	144
PROB-PROP 36	5	0.0035	6		6		6
PROBATION	5,278	3.6600	6,189		6,189	357	6,546
TITLE II GRANTS	1	0.0007	1		1		1
VICTIM WITNESS	157	0.1089	184		184	11	195
VICTIM ASSIST PROG	71	0.0492	83		83	5	88
PROB. MISC GRANTS	433	0.3003	508		508	29	537
FIRE	8,967	6.2182	10,514		10,514	607	11,121
AG COMMISSIONER	2,296	1.5922	2,692		2,692	155	2,847
BLDG INSPECTION	424	0.2940	497		497	29	526
PLANNING	1,533	1.0631	1,797		1,797	104	1,901
LAFCO	47	0.0326	55		55	3	58
RECORDER	562	0.3897	659		659	38	697
PUBLIC GUARDIAN	508	0.3523	596		596	34	630
ANIMAL CONTROL	387	0.2684	454		454	26	480
ANIMAL SHELTER	473	0.3280	555		555	32	587
HEALTH DEPT	286	0.1983	335		335	19	354
HEALTH-ADMIN	845	0.5860	991		991	57	1,048
COMM. DISEASE	619	0.4292	726		726	42	768
EHS	1,084	0.7517	1,271		1,271	73	1,344
PUB HLTH NURSING	863	0.5984	1,012		1,012	58	1,070
HEALTH LAB	324	0.2247	380		380	22	402
TOBACCO GRANT	136	0.0943	159		159	9	168
WIC	1,279	0.8869	1,500		1,500	87	1,587



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Activity - BUDGET ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
TB PROGRAM	159	0.1103	186		186	11	197
FAMILY PLANNING	1,371	0.9507	1,608		1,608	93	1,701
CHILD HEALTH INIT.	182	0.1262	213		213	12	225
BIO-TERRORISM	256	0.1775	300		300	17	317
AIDS PROGRAM	276	0.1914	324		324	19	343
CHILD HEALTH	554	0.3842	650		650	38	688
CRIPPLED CHILD	508	0.3523	596		596	34	630
HEALTH GRANTS	722	0.5007	847		847	49	896
MARGOLIN GRANT	225	0.1560	264		264	15	279
MENTAL HEALTH	8,792	6.0968	10,309		10,309	595	10,904
MENTAL HLTH-CNTY	1,163	0.8065	1,364		1,364	79	1,443
SUBSTANCE ABUSE	1,895	1.3141	2,222		2,222	128	2,350
BHA-MH ACT	1,918	1.3300	2,249		2,249	130	2,379
FIRST 5	3,827	2.6538	4,487		4,487	259	4,746
AOD GRANTS	447	0.3100	524		524	30	554
WELFARE	23,583	16.3538	27,647		27,647	1,598	29,245
CHILD ABUSE	171	0.1186	200		200	12	212
LIBRARY	1,800	1.2482	2,111		2,111	122	2,233
AG EXTENSION	245	0.1699	287		287	17	304
ROADS	4,047	2.8064	4,745		4,745	274	5,019
PARKS	973	0.6747	1,141		1,141	66	1,207
FLEET MANAGEMENT	2,962	2.0540	3,473		3,473	200	3,673
BLDG MAINTENANCE	2,819	1.9548	3,305		3,305	191	3,496
SURVEYOR	200	0.1387	235		235	14	249
SubTotal	144,206	100.0000	169,083		169,083	9,709	178,792
TOTAL	144,206	100.0000	169,083		169,083	9,709	178,792

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Activity - DEPT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	773	0.5360	2,631		2,631		2,631
INSURANCE	828	0.5742	2,818		2,818	163	2,981
PERSONNEL	1,089	0.7552	3,707		3,707	214	3,921
FINANCE	2,258	1.5658	7,686		7,686	444	8,130
COMMUNICATIONS	1,199	0.8314	4,081		4,081	236	4,317
COUNTY COUNSEL	896	0.6213	3,050		3,050	176	3,226
BOARD OF SUP.	781	0.5416	2,658		2,658	153	2,811
ASSESSOR	1,974	1.3689	6,719		6,719	388	7,107
ELECTIONS	908	0.6297	3,091		3,091	178	3,269
INFO. TECHNOLOGY	4,040	2.8015	13,751		13,751	794	14,545
PURCHASING	96	0.0666	327		327	19	346
MICROFILM/STORAGE	329	0.2281	1,120		1,120	65	1,185
CENTRAL SERVICES	833	0.5776	2,835		2,835	164	2,999
TELECOMMUNICATION	556	0.3856	1,892		1,892	109	2,001
UNEMP. INS.	1	0.0007	3		3		3
LIAB. INSURANCE	726	0.5034	2,471		2,471	143	2,614
LAW LIBRARY	104	0.0721	354		354	20	374
GEN. FUND COURT	3,259	2.2600	11,093		11,093	640	11,733
COURT REPORTER	22	0.0153	75		75	4	79
DA PROSECUTION	3,884	2.6934	13,220		13,220	763	13,983
CHILD SUPPORT	4,083	2.8314	13,897		13,897	802	14,699
DA CHILD ABDUCT.	200	0.1387	681		681	39	720
CHILD ADVOCACY	446	0.3093	1,518		1,518	88	1,606
DA OCJP GRANT	159	0.1103	541		541	31	572
DA PRISONS	797	0.5527	2,713		2,713	157	2,870
DA ST RAPE GRANT	243	0.1685	827		827	48	875
DA MISC GRANTS	350	0.2427	1,191		1,191	69	1,260
GRAND JURY	82	0.0569	279		279	16	295
SHERIFF ADMIN	1,980	1.3730	6,739		6,739	389	7,128
CONTRACT LAW	1,597	1.1074	5,436		5,436	314	5,750
SHERIFF-NTF	654	0.4535	2,226		2,226	128	2,354

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Activity - DEPT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF-OPS.	7,042	4.8833	23,969		23,969	1,384	25,353
RURAL CRIME	314	0.2177	1,069		1,069	62	1,131
SHERIFF OPS-AB443	281	0.1949	956		956	55	1,011
COURT SECURITY	874	0.6061	2,975		2,975	172	3,147
SHERIFF - JAIL	9,847	6.8284	33,517		33,517	1,935	35,452
JUVENILE CENTER	3,431	2.3792	11,678		11,678	674	12,352
JUVENILE ACADEMY	1,481	1.0270	5,041		5,041	291	5,332
PROB-GREAT GRANT	116	0.0804	395		395	23	418
PROB-PROP 36	5	0.0035	17		17	1	18
PROBATION	5,278	3.6600	17,965		17,965	1,037	19,002
TITLE II GRANTS	1	0.0007	3		3		3
VICTIM WITNESS	157	0.1089	534		534	31	565
VICTIM ASSIST PROG	71	0.0492	242		242	14	256
PROB. MISC GRANTS	433	0.3003	1,474		1,474	85	1,559
FIRE	8,967	6.2182	30,521		30,521	1,762	32,283
AG COMMISSIONER	2,296	1.5922	7,815		7,815	451	8,266
BLDG INSPECTION	424	0.2940	1,443		1,443	83	1,526
PLANNING	1,533	1.0631	5,218		5,218	301	5,519
LAFCO	47	0.0326	160		160	9	169
RECORDER	562	0.3897	1,913		1,913	110	2,023
PUBLIC GUARDIAN	508	0.3523	1,729		1,729	100	1,829
ANIMAL CONTROL	387	0.2684	1,317		1,317	76	1,393
ANIMAL SHELTER	473	0.3280	1,610		1,610	93	1,703
HEALTH DEPT	286	0.1983	973		973	56	1,029
HEALTH-ADMIN	845	0.5860	2,876		2,876	166	3,042
COMM. DISEASE	619	0.4292	2,107		2,107	122	2,229
EHS	1,084	0.7517	3,690		3,690	213	3,903
PUB HLTH NURSING	863	0.5984	2,937		2,937	170	3,107
HEALTH LAB	324	0.2247	1,103		1,103	64	1,167
TOBACCO GRANT	136	0.0943	463		463	27	490
WIC	1,279	0.8869	4,353		4,353	251	4,604



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Activity - DEPT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
TB PROGRAM	159	0.1103	541		541	31	572
FAMILY PLANNING	1,371	0.9507	4,667		4,667	269	4,936
CHILD HEALTH INIT.	182	0.1262	619		619	36	655
BIO-TERRORISM	256	0.1775	871		871	50	921
AIDS PROGRAM	276	0.1914	939		939	54	993
CHILD HEALTH	554	0.3842	1,886		1,886	109	1,995
CRIPPLED CHILD	508	0.3523	1,729		1,729	100	1,829
HEALTH GRANTS	722	0.5007	2,457		2,457	142	2,599
MARGOLIN GRANT	225	0.1560	766		766	44	810
MENTAL HEALTH	8,792	6.0968	29,926		29,926	1,727	31,653
MENTAL HLTH-CNTY	1,163	0.8065	3,959		3,959	228	4,187
SUBSTANCE ABUSE	1,895	1.3141	6,450		6,450	372	6,822
BHA-MH ACT	1,918	1.3300	6,528		6,528	377	6,905
FIRST 5	3,827	2.6538	13,026		13,026	752	13,778
AOD GRANTS	447	0.3100	1,521		1,521	88	1,609
WELFARE	23,583	16.3538	80,272		80,272	4,632	84,904
CHILD ABUSE	171	0.1186	582		582	34	616
LIBRARY	1,800	1.2482	6,127		6,127	354	6,481
AG EXTENSION	245	0.1699	834		834	48	882
ROADS	4,047	2.8064	13,775		13,775	795	14,570
PARKS	973	0.6747	3,312		3,312	191	3,503
FLEET MANAGEMENT	2,962	2.0540	10,082		10,082	582	10,664
BLDG MAINTENANCE	2,819	1.9548	9,595		9,595	554	10,149
SURVEYOR	200	0.1387	681		681	39	720
SubTotal	144,206	100.0000	490,838		490,838	28,180	519,018
TOTAL	144,206	100.0000	490,838		490,838	28,180	519,018

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
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	225,079	-163,566	61,513	12,924	74,437
SubTotal	100	100.0000	225,079	-163,566	61,513	12,924	74,437
Direct Billed				163,566	163,566		163,566
TOTAL	100	100.0000	225,079		225,079	12,924	238,003

Allocation Basis: DIRECT ALLOCATION TO USER DEPARTMENT

Allocation Source: TIME WORKSHEETS

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Activity - PERSONNEL ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PERSONNEL	100	100.0000	8,527		8,527	490	9,017
SubTotal	100	100.0000	8,527		8,527	490	9,017
TOTAL	100	100.0000	8,527		8,527	490	9,017

Allocation Basis: DIRECT ALLOCATION TO USER DEPARTMENT

Allocation Source: TIME WORKSHEET



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .5 - Allocation Summary
For Department ADMINISTRATION

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
ADMINISTRATION	3,537	906	2,631	0	0
INSURANCE	78,445	1,027	2,981	74,437	0
PERSONNEL	14,289	1,351	3,921	0	9,017
FINANCE	10,931	2,801	8,130	0	0
COMMUNICATIONS	5,804	1,487	4,317	0	0
COUNTY COUNSEL	4,338	1,112	3,226	0	0
BOARD OF SUP.	3,780	969	2,811	0	0
ASSESSOR	9,556	2,449	7,107	0	0
ELECTIONS	4,395	1,126	3,269	0	0
INFO. TECHNOLOGY	19,555	5,010	14,545	0	0
PURCHASING	465	119	346	0	0
MICROFILM/STORAGE	1,593	408	1,185	0	0
CENTRAL SERVICES	4,032	1,033	2,999	0	0
TELECOMMUNICATION	2,691	690	2,001	0	0
UNEMP. INS.	4	1	3	0	0
LIAB. INSURANCE	3,514	900	2,614	0	0
LAW LIBRARY	503	129	374	0	0
GEN. FUND COURT	15,775	4,042	11,733	0	0
COURT REPORTER	106	27	79	0	0
DA PROSECUTION	18,800	4,817	13,983	0	0
CHILD SUPPORT	19,762	5,063	14,699	0	0
DA CHILD ABDUCT.	969	249	720	0	0
CHILD ADVOCACY	2,159	553	1,606	0	0
DA OCJP GRANT	769	197	572	0	0
DA PRISONS	3,858	988	2,870	0	0
DA ST RAPE GRANT	1,176	301	875	0	0
DA MISC GRANTS	1,694	434	1,260	0	0
GRAND JURY	397	102	295	0	0
SHERIFF ADMIN	9,584	2,456	7,128	0	0
CONTRACT LAW	7,730	1,980	5,750	0	0
SHERIFF-NTF	3,165	811	2,354	0	0
SHERIFF-OPS.	34,087	8,734	25,353	0	0
RURAL CRIME	1,520	389	1,131	0	0
SHERIFF OPS-AB443	1,359	348	1,011	0	0

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .5 - Allocation Summary
For Department ADMINISTRATION

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
COURT SECURITY	4,231	1,084	3,147	0	0
SHERIFF - JAIL	47,665	12,213	35,452	0	0
JUVENILE CENTER	16,607	4,255	12,352	0	0
JUVENILE ACADEMY	7,168	1,836	5,332	0	0
PROB-GREAT GRANT	562	144	418	0	0
PROB-PROP 36	24	6	18	0	0
PROBATION	25,548	6,546	19,002	0	0
TITLE II GRANTS	4	1	3	0	0
VICTIM WITNESS	760	195	565	0	0
VICTIM ASSIST PROG	344	88	256	0	0
PROB. MISC GRANTS	2,096	537	1,559	0	0
FIRE	43,404	11,121	32,283	0	0
AG COMMISSIONER	11,113	2,847	8,266	0	0
BLDG INSPECTION	2,052	526	1,526	0	0
PLANNING	7,420	1,901	5,519	0	0
LAFCO	227	58	169	0	0
RECORDER	2,720	697	2,023	0	0
PUBLIC GUARDIAN	2,459	630	1,829	0	0
ANIMAL CONTROL	1,873	480	1,393	0	0
ANIMAL SHELTER	2,290	587	1,703	0	0
HEALTH DEPT	1,383	354	1,029	0	0
HEALTH-ADMIN	4,090	1,048	3,042	0	0
COMM. DISEASE	2,997	768	2,229	0	0
EHS	5,247	1,344	3,903	0	0
PUB HLTH NURSING	4,177	1,070	3,107	0	0
HEALTH LAB	1,569	402	1,167	0	0
TOBACCO GRANT	658	168	490	0	0
WIC	6,191	1,587	4,604	0	0
TB PROGRAM	769	197	572	0	0
FAMILY PLANNING	6,637	1,701	4,936	0	0
CHILD HEALTH INIT.	880	225	655	0	0
BIO-TERRORISM	1,238	317	921	0	0
AIDS PROGRAM	1,336	343	993	0	0
CHILD HEALTH	2,683	688	1,995	0	0

All Monetary Values Are \$ Dollars

MAXCars © 2010 MAXIMUS, INC.

Report Output Prepared By County of Kings

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .5 - Allocation Summary
For Department ADMINISTRATION

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
CRIPPLED CHILD	2,459	630	1,829	0	0
HEALTH GRANTS	3,495	896	2,599	0	0
MARGOLIN GRANT	1,089	279	810	0	0
MENTAL HEALTH	42,557	10,904	31,653	0	0
MENTAL HLTH-CNTY	5,630	1,443	4,187	0	0
SUBSTANCE ABUSE	9,172	2,350	6,822	0	0
BHA-MH ACT	9,284	2,379	6,905	0	0
FIRST 5	18,524	4,746	13,778	0	0
AOD GRANTS	2,163	554	1,609	0	0
WELFARE	114,149	29,245	84,904	0	0
CHILD ABUSE	828	212	616	0	0
LIBRARY	8,714	2,233	6,481	0	0
AG EXTENSION	1,186	304	882	0	0
ROADS	19,589	5,019	14,570	0	0
PARKS	4,710	1,207	3,503	0	0
FLEET MANAGEMENT	14,337	3,673	10,664	0	0
BLDG MAINTENANCE	13,645	3,496	10,149	0	0
SURVEYOR	969	249	720	0	0
Direct Billed	163,566	0	0	163,566	0
Total	944,830	178,792	519,018	238,003	9,017



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 five functions for reallocation to departments, as follows:

- (1) Blanket Bond premium is allocated to departments on the average number of employees. The expense for the Blanket Bond in FY 2008-2009 is a pre-payment that covers three years.
- (2) Property Fire insurance premiums are allocated to departments based on square footage occupied.
- (3) Medical Malpractice insurance is allocated directly to the Health Department which contracts out some Physician services.
- (4) Contribution to General Liability self-insured is allocated on average number of employees for the forty percent exposure base, and on the departmental percentage of incurred over the last seven years, for the sixty percent experience base.
- (5) Pollution Liability insurance premiums are allocated to departments based on square footage occupied. There was no expense for Pollution Liability in FY 2008-2009. The payment we made in FY 2006-2007 was a pre-payment that covered three years.

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .2 - Costs To Be Allocated
For Department INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	827,582			827,582
ADMINISTRATION	65,302	13,143	78,445	
FINANCE		4,127	4,127	
Total Allocated Additions:	65,302	17,270	82,572	82,572
Total To Be Allocated:	892,884	17,270		910,154

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

	Total	General & Admin	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
BLANKET BOND	15,736	0	15,736	0	0
PROPERTY/FIRE	54,737	0	0	54,737	0
MEDICAL MALPRACTICE	14,908	0	0	0	14,908
GENERAL LIABILITY	742,201	0	0	0	0
POLLUTION LIABILITY	0	0	0	0	0
Departmental Totals					
Total Expenditures	827,582	0	15,736	54,737	14,908
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	827,582	0	15,736	54,737	14,908
Allocation Step 1					
Inbound- All Others	65,302	65,302	0	0	0
Reallocate Admin Costs		(65,302)	1,242	4,319	1,176
1st Allocation	892,884	0	16,978	59,056	16,084
Allocation Step 2					
Inbound- All Others	17,270	17,270	0	0	0
Reallocate Admin Costs		(17,270)	328	1,142	311
2nd Allocation	17,270	0	328	1,142	311
Total For 03 INSURANCE					
Total Allocated	910,154	0	17,306	60,198	16,395



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
BLANKET BOND	0	0	0
PROPERTY/FIRE	0	0	0
MEDICAL MALPRACTICE	0	0	0
GENERAL LIABILITY	445,321	296,880	0
POLLUTION LIABILITY	0	0	0
Departmental Totals			
Total Expenditures	445,321	296,880	0
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	445,321	296,880	0
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	35,139	23,426	0
1st Allocation	480,460	320,306	0
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	9,294	6,195	0
2nd Allocation	9,294	6,195	0
Total For 03 INSURANCE			
Total Allocated	489,754	326,501	0



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - BLANKET BOND

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	675	0.5066	86		86		86
PERSONNEL	800	0.6004	102		102	2	104
FINANCE	1,825	1.3697	233		233	5	238
COMMUNICATIONS	1,900	1.4260	242		242	5	247
COUNTY COUNSEL	875	0.6567	111		111	2	113
BOARD OF SUP.	700	0.5254	89		89	2	91
ASSESSOR	2,755	2.0677	351		351	7	358
ELECTIONS	600	0.4503	76		76	1	77
INFO. TECHNOLOGY	3,100	2.3267	395		395	8	403
PURCHASING	100	0.0751	13		13		13
MICROFILM/STORAGE	500	0.3753	64		64	1	65
CENTRAL SERVICES	400	0.3002	51		51	1	52
IT ADMIN.	300	0.2252	38		38	1	39
LAW LIBRARY	75	0.0563	10		10		10
DA PROSECUTION	3,625	2.7207	462		462	9	471
CHILD SUPPORT	5,650	4.2405	720		720	14	734
DA CHILD ABDUCT.	200	0.1501	25		25		25
CHILD ADVOCACY	360	0.2702	46		46	1	47
DA OCJP GRANT	200	0.1501	25		25		25
DA PRISONS	800	0.6004	102		102	2	104
DA ST RAPE GRANT	150	0.1126	19		19		19
DA MISC GRANTS	300	0.2252	38		38	1	39
SHERIFF ADMIN	1,900	1.4260	242		242	5	247
CONTRACT LAW	1,290	0.9682	164		164	3	167
SHERIFF-NTF	400	0.3002	51		51	1	52
SHERIFF-OPS.	6,010	4.5107	766		766	15	781
RURAL CRIME	300	0.2252	38		38	1	39
SHERIFF OPS-AB443	300	0.2252	38		38	1	39
COURT SECURITY	1,050	0.7881	134		134	3	137
SHERIFF - JAIL	9,250	6.9425	1,179		1,179	23	1,202
JAIL KITCHEN	1,100	0.8256	140		140	3	143



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
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
JUVENILE CENTER	3,300	2.4768	421		421	8	429
JUVENILE ACADEMY	2,000	1.5011	255		255	5	260
PROB-GREAT GRANT	100	0.0751	13		13		13
PROB-PROP 36	200	0.1501	25		25		25
PROBATION	6,200	4.6533	790		790	15	805
TITLE II GRANTS	150	0.1126	19		19		19
VICTIM WITNESS	200	0.1501	25		25		25
VICTIM ASSIST PROG	200	0.1501	25		25		25
PROB. MISC GRANTS	650	0.4878	83		83	2	85
FIRE	7,200	5.4039	917		917	18	935
AG COMMISSIONER	2,550	1.9139	325		325	6	331
BLDG INSPECTION	400	0.3002	51		51	1	52
PLANNING	1,500	1.1258	191		191	4	195
RECORDER	900	0.6755	115		115	2	117
PUBLIC GUARDIAN	1,000	0.7505	127		127	2	129
ANIMAL CONTROL	500	0.3753	64		64	1	65
ANIMAL SHELTER	550	0.4128	70		70	1	71
HEALTH DEPT	100	0.0751	13		13		13
HEALTH-ADMIN	1,180	0.8856	150		150	3	153
COMM. DISEASE	1,100	0.8256	140		140	3	143
EHS	1,200	0.9006	153		153	3	156
PUB HLTH NURSING	1,160	0.8706	148		148	3	151
HEALTH LAB	300	0.2252	38		38	1	39
MEDICAL RECORDS	200	0.1501	25		25		25
TOBACCO GRANT	200	0.1501	25		25		25
WIC	2,000	1.5011	255		255	5	260
TB PROGRAM	100	0.0751	13		13		13
FAMILY PLANNING	1,760	1.3209	224		224	4	228
CHILD HEALTH INIT.	400	0.3002	51		51	1	52
AIDS PROGRAM	600	0.4503	76		76	1	77
CHILD HEALTH	575	0.4316	73		73	1	74



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
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
CRIPPLED CHILD	700	0.5254	89		89	2	91
HEALTH GRANTS	900	0.6755	115		115	2	117
MARGOLIN GRANT	560	0.4203	71		71	1	72
MENTAL HLTH-CNTY	100	0.0751	13		13		13
SUBSTANCE ABUSE	200	0.1501	25		25		25
BHA-MH ACT	900	0.6755	115		115	2	117
FIRST 5	900	0.6755	115		115	2	117
BHA	500	0.3753	64		64	1	65
WELFARE	30,000	22.5157	3,826		3,826	80	3,906
JOB TRAINING	2,400	1.8013	306		306	6	312
LIBRARY	1,738	1.3044	221		221	4	225
AG EXTENSION	300	0.2252	38		38	1	39
ROADS	2,300	1.7262	293		293	6	299
PARKS	1,200	0.9006	153		153	3	156
FLEET MANAGEMENT	900	0.6755	115		115	2	117
BLDG MAINTENANCE	2,900	2.1766	370		370	7	377
SURVEYOR	375	0.2815	48		48	1	49
PW-ADMIN	400	0.3002	51		51	1	52
SubTotal	133,238	100.0000	16,978		16,978	328	17,306
TOTAL	133,238	100.0000	16,978		16,978	328	17,306

Allocation Basis: NUMER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - PROPERTY/FIRE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	6,456	1.0640	628		628		628
PERSONNEL	2,914	0.4802	284		284	6	290
FINANCE	5,344	0.8807	520		520	10	530
COMMUNICATIONS	5,250	0.8652	511		511	10	521
COUNTY COUNSEL	2,920	0.4812	284		284	6	290
BOARD OF SUP.	6,456	1.0640	628		628	12	640
ASSESSOR	7,305	1.2039	711		711	14	725
ELECTIONS	5,008	0.8253	487		487	10	497
INFO. TECHNOLOGY	12,182	2.0076	1,186		1,186	23	1,209
PURCHASING	1,176	0.1938	114		114	2	116
MICROFILM/STORAGE	7,080	1.1668	689		689	13	702
CENTRAL SERVICES	3,856	0.6355	375		375	7	382
LAW LIBRARY	2,560	0.4219	249		249	5	254
TRIAL COURT	78,580	12.9502	7,648		7,648	149	7,797
DA PROSECUTION	17,073	2.8137	1,662		1,662	32	1,694
CHILD SUPPORT	26,088	4.2994	2,539		2,539	50	2,589
CHILD ADVOCACY	1,606	0.2647	156		156	3	159
GRAND JURY	2,000	0.3296	195		195	4	199
SHERIFF ADMIN	14,365	2.3674	1,398		1,398	27	1,425
SHERIFF - JAIL	125,046	20.6079	12,171		12,171	241	12,412
JAIL KITCHEN	2,975	0.4903	290		290	6	296
JUVENILE CENTER	20,970	3.4559	2,041		2,041	40	2,081
JUVENILE ACADEMY	29,025	4.7834	2,825		2,825	55	2,880
PROBATION	17,535	2.8898	1,707		1,707	33	1,740
VICTIM WITNESS	720	0.1187	70		70	1	71
VICTIM ASSIST PROG	720	0.1187	70		70	1	71
FIRE	28,123	4.6347	2,737		2,737	53	2,790
AG COMMISSIONER	15,790	2.6022	1,537		1,537	30	1,567
BLDG INSPECTION	1,130	0.1862	110		110	2	112
PLANNING	3,403	0.5608	331		331	6	337
LAFCO	177	0.0292	17		17		17



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
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
RECORDER	1,104	0.1819	107		107	2	109
PUBLIC GUARDIAN	3,316	0.5465	323		323	6	329
ANIMAL SHELTER	6,196	1.0211	603		603	12	615
HEALTH-ADMIN	20,418	3.3649	1,987		1,987	39	2,026
EHS	4,000	0.6592	389		389	8	397
WELFARE	55,676	9.1755	5,419		5,419	106	5,525
LIBRARY	9,578	1.5785	932		932	18	950
AG EXTENSION	10,000	1.6480	973		973	19	992
ROADS	5,661	0.9329	551		551	11	562
PARKS	13,526	2.2291	1,316		1,316	26	1,342
FLEET MANAGEMENT	144	0.0237	14		14		14
BLDG MAINTENANCE	16,398	2.7024	1,596		1,596	31	1,627
TRANSIT AGENCY	2,000	0.3296	195		195	4	199
PW-ADMIN	4,938	0.8138	481		481	9	490
SubTotal	606,788	100.0000	59,056		59,056	1,142	60,198
TOTAL	606,788	100.0000	59,056		59,056	1,142	60,198

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: SPACE COSTS SUMMARY

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
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	16,084		16,084	311	16,395
SubTotal	100	100.0000	16,084		16,084	311	16,395
TOTAL	100	100.0000	16,084		16,084	311	16,395

Allocation Basis: DIRECT ALLOCATION TO HEALTH DEPT

Allocation Source: APPROPRIATIONS LEDGER

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - GEN LIAB EXPER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	411	0.0411	197		197		197
INFO. TECHNOLOGY	64	0.0064	31		31	1	32
DA PROSECUTION	468	0.0468	225		225	4	229
SHERIFF-OPS.	91,808	9.1808	44,110		44,110	854	44,964
PROBATION	820,422	82.0422	394,181		394,181	7,627	401,808
FIRE	3,020	0.3020	1,451		1,451	28	1,479
AG COMMISSIONER	929	0.0929	446		446	9	455
PLANNING	18,943	1.8943	9,101		9,101	176	9,277
RECORDER	79	0.0079	38		38	1	39
PUBLIC GUARDIAN	1,586	0.1586	762		762	15	777
HEALTH DEPT	30,877	3.0877	14,835		14,835	287	15,122
WELFARE	10,734	1.0734	5,157		5,157	100	5,257
JOB TRAINING	872	0.0872	419		419	8	427
ROADS	17,717	1.7717	8,512		8,512	165	8,677
OTHER	2,070	0.2070	995		995	19	1,014
SubTotal	1,000,000	100.0000	480,460		480,460	9,294	489,754
TOTAL	1,000,000	100.0000	480,460		480,460	9,294	489,754

Allocation Basis: DEPARTMENTAL PERCENTAGE OF INCURRED

Allocation Source: COST CLAIM DETAIL



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - GEN LIAB EXPO

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	675	0.5066	1,623		1,623		1,623
PERSONNEL	800	0.6004	1,923		1,923	37	1,960
FINANCE	1,825	1.3697	4,387		4,387	85	4,472
COMMUNICATIONS	1,900	1.4260	4,568		4,568	89	4,657
COUNTY COUNSEL	875	0.6567	2,104		2,104	41	2,145
BOARD OF SUP.	700	0.5254	1,683		1,683	33	1,716
ASSESSOR	2,755	2.0677	6,623		6,623	129	6,752
ELECTIONS	600	0.4503	1,442		1,442	28	1,470
INFO. TECHNOLOGY	3,100	2.3267	7,452		7,452	145	7,597
PURCHASING	100	0.0751	240		240	5	245
MICROFILM/STORAGE	500	0.3753	1,202		1,202	23	1,225
CENTRAL SERVICES	400	0.3002	962		962	19	981
IT ADMIN.	300	0.2252	721		721	14	735
LAW LIBRARY	75	0.0563	180		180	4	184
DA PROSECUTION	3,625	2.7207	8,715		8,715	169	8,884
CHILD SUPPORT	5,650	4.2405	13,583		13,583	264	13,847
DA CHILD ABDUCT.	200	0.1501	481		481	9	490
CHILD ADVOCACY	360	0.2702	865		865	17	882
DA OCJP GRANT	200	0.1501	481		481	9	490
DA PRISONS	800	0.6004	1,923		1,923	37	1,960
DA ST RAPE GRANT	150	0.1126	361		361	7	368
DA MISC GRANTS	300	0.2252	721		721	14	735
SHERIFF ADMIN	1,900	1.4260	4,568		4,568	89	4,657
CONTRACT LAW	1,290	0.9682	3,101		3,101	60	3,161
SHERIFF-NTF	400	0.3002	962		962	19	981
SHERIFF-OPS.	6,010	4.5107	14,448		14,448	281	14,729
RURAL CRIME	300	0.2252	721		721	14	735
SHERIFF OPS-AB443	300	0.2252	721		721	14	735
COURT SECURITY	1,050	0.7881	2,524		2,524	49	2,573
SHERIFF - JAIL	9,250	6.9425	22,237		22,237	432	22,669
MAIL KITCHEN	1,100	0.8256	2,644		2,644	51	2,695

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - GEN LIAB EXPO

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUVENILE CENTER	3,300	2.4768	7,933		7,933	154	8,087
JUVENILE ACADEMY	2,000	1.5011	4,808		4,808	93	4,901
PROB-GREAT GRANT	100	0.0751	240		240	5	245
PROB-PROP 36	200	0.1501	481		481	9	490
PROBATION	6,200	4.6533	14,905		14,905	290	15,195
TITLE II GRANTS	150	0.1126	361		361	7	368
VICTIM WITNESS	200	0.1501	481		481	9	490
VICTIM ASSIST PROG	200	0.1501	481		481	9	490
PROB. MISC GRANTS	650	0.4878	1,563		1,563	30	1,593
FIRE	7,200	5.4039	17,309		17,309	336	17,645
AG COMMISSIONER	2,550	1.9139	6,130		6,130	119	6,249
BLDG INSPECTION	400	0.3002	962		962	19	981
PLANNING	1,500	1.1258	3,606		3,606	70	3,676
RECORDER	900	0.6755	2,164		2,164	42	2,206
PUBLIC GUARDIAN	1,000	0.7505	2,404		2,404	47	2,451
ANIMAL CONTROL	500	0.3753	1,202		1,202	23	1,225
ANIMAL SHELTER	550	0.4128	1,322		1,322	26	1,348
HEALTH DEPT	100	0.0751	240		240	5	245
HEALTH-ADMIN	1,180	0.8856	2,837		2,837	55	2,892
COMM. DISEASE	1,100	0.8256	2,644		2,644	51	2,695
EHS	1,200	0.9006	2,885		2,885	56	2,941
PUB HLTH NURSING	1,160	0.8706	2,789		2,789	54	2,843
HEALTH LAB	300	0.2252	721		721	14	735
MEDICAL RECORDS	200	0.1501	481		481	9	490
TOBACCO GRANT	200	0.1501	481		481	9	490
WIC	2,000	1.5011	4,808		4,808	93	4,901
WV PROGRAM	100	0.0751	240		240	5	245
FAMILY PLANNING	1,760	1.3209	4,231		4,231	82	4,313
CHILD HEALTH INIT.	400	0.3002	962		962	19	981
AIDS PROGRAM	600	0.4503	1,442		1,442	28	1,470
CHILD HEALTH	575	0.4316	1,382		1,382	27	1,409



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - GEN LIAB EXPO

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CRIPPLED CHILD	700	0.5254	1,683		1,683	33	1,716
HEALTH GRANTS	900	0.6755	2,164		2,164	42	2,206
MARGOLIN GRANT	560	0.4203	1,346		1,346	26	1,372
MENTAL HLTH-CNTY	100	0.0751	240		240	5	245
SUBSTANCE ABUSE	200	0.1501	481		481	9	490
BHA-MH ACT	900	0.6755	2,164		2,164	42	2,206
FIRST 5	900	0.6755	2,164		2,164	42	2,206
BHA	500	0.3753	1,202		1,202	23	1,225
WELFARE	30,000	22.5157	72,118		72,118	1,406	73,524
JOB TRAINING	2,400	1.8013	5,770		5,770	112	5,882
LIBRARY	1,738	1.3044	4,178		4,178	81	4,259
AG EXTENSION	300	0.2252	721		721	14	735
ROADS	2,300	1.7262	5,529		5,529	107	5,636
PARKS	1,200	0.9006	2,885		2,885	56	2,941
FLEET MANAGEMENT	900	0.6755	2,164		2,164	42	2,206
BLDG MAINTENANCE	2,900	2.1766	6,972		6,972	136	7,108
SURVEYOR	375	0.2815	902		902	18	920
PW-ADMIN	400	0.3002	962		962	19	981
SubTotal	133,238	100.0000	320,306		320,306	6,195	326,501
TOTAL	133,238	100.0000	320,306		320,306	6,195	326,501

Allocation Basis: NUMBER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - POLLUTION LIAB

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

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: SPACE COSTS SUMMARY

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
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	2,534	86	628	0	197	1,623	0
PERSONNEL	2,354	104	290	0	0	1,960	0
FINANCE	5,240	238	530	0	0	4,472	0
COMMUNICATIONS	5,425	247	521	0	0	4,657	0
COUNTY COUNSEL	2,548	113	290	0	0	2,145	0
BOARD OF SUP.	2,447	91	640	0	0	1,716	0
ASSESSOR	7,835	358	725	0	0	6,752	0
ELECTIONS	2,044	77	497	0	0	1,470	0
INFO. TECHNOLOGY	9,241	403	1,209	0	32	7,597	0
PURCHASING	374	13	116	0	0	245	0
MICROFILM/STORAGE	1,992	65	702	0	0	1,225	0
CENTRAL SERVICES	1,415	52	382	0	0	981	0
IT ADMIN.	774	39	0	0	0	735	0
LAW LIBRARY	448	10	254	0	0	184	0
TRIAL COURT	7,797	0	7,797	0	0	0	0
DA PROSECUTION	11,278	471	1,694	0	229	8,884	0
CHILD SUPPORT	17,170	734	2,589	0	0	13,847	0
DA CHILD ABDUCT.	515	25	0	0	0	490	0
CHILD ADVOCACY	1,088	47	159	0	0	882	0
DA OCJP GRANT	515	25	0	0	0	490	0
DA PRISONS	2,064	104	0	0	0	1,960	0
DA ST RAPE GRANT	387	19	0	0	0	368	0
DA MISC GRANTS	774	39	0	0	0	735	0
GRAND JURY	199	0	199	0	0	0	0
SHERIFF ADMIN	6,329	247	1,425	0	0	4,657	0
CONTRACT LAW	3,328	167	0	0	0	3,161	0
SHERIFF-NTF	1,033	52	0	0	0	981	0
SHERIFF-OPS.	60,474	781	0	0	44,964	14,729	0
RURAL CRIME	774	39	0	0	0	735	0
SHERIFF OPS-AB443	774	39	0	0	0	735	0
COURT SECURITY	2,710	137	0	0	0	2,573	0
SHERIFF - JAIL	36,283	1,202	12,412	0	0	22,669	0
JAIL KITCHEN	3,134	143	296	0	0	2,695	0
JUVENILE CENTER	10,597	429	2,081	0	0	8,087	0



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
JUVENILE ACADEMY	8,041	260	2,880	0	0	4,901	0
PROB-GREAT GRANT	258	13	0	0	0	245	0
PROB-PROP 36	515	25	0	0	0	490	0
PROBATION	419,548	805	1,740	0	401,808	15,195	0
TITLE II GRANTS	387	19	0	0	0	368	0
VICTIM WITNESS	586	25	71	0	0	490	0
VICTIM ASSIST PROG	586	25	71	0	0	490	0
PROB. MISC GRANTS	1,678	85	0	0	0	1,593	0
FIRE	22,849	935	2,790	0	1,479	17,645	0
AG COMMISSIONER	8,602	331	1,567	0	455	6,249	0
BLDG INSPECTION	1,145	52	112	0	0	981	0
PLANNING	13,485	195	337	0	9,277	3,676	0
LAFCO	17	0	17	0	0	0	0
RECORDER	2,471	117	109	0	39	2,206	0
PUBLIC GUARDIAN	3,686	129	329	0	777	2,451	0
ANIMAL CONTROL	1,290	65	0	0	0	1,225	0
ANIMAL SHELTER	2,034	71	615	0	0	1,348	0
HEALTH DEPT	15,380	13	0	0	15,122	245	0
HEALTH-ADMIN	21,466	153	2,026	16,395	0	2,892	0
COMM. DISEASE	2,838	143	0	0	0	2,695	0
EHS	3,494	156	397	0	0	2,941	0
PUB HLTH NURSING	2,994	151	0	0	0	2,843	0
HEALTH LAB	774	39	0	0	0	735	0
MEDICAL RECORDS	515	25	0	0	0	490	0
TOBACCO GRANT	515	25	0	0	0	490	0
WIC	5,161	260	0	0	0	4,901	0
TB PROGRAM	258	13	0	0	0	245	0
FAMILY PLANNING	4,541	228	0	0	0	4,313	0
CHILD HEALTH INIT.	1,033	52	0	0	0	981	0
AIDS PROGRAM	1,547	77	0	0	0	1,470	0
CHILD HEALTH	1,483	74	0	0	0	1,409	0
CRIPPLED CHILD	1,807	91	0	0	0	1,716	0
HEALTH GRANTS	2,323	117	0	0	0	2,206	0
MARGOLIN GRANT	1,444	72	0	0	0	1,372	0



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
MENTAL HLTH-CNTY	258	13	0	0	0	245	0
SUBSTANCE ABUSE	515	25	0	0	0	490	0
BHA-MH ACT	2,323	117	0	0	0	2,206	0
FIRST 5	2,323	117	0	0	0	2,206	0
BHA	1,290	65	0	0	0	1,225	0
WELFARE	88,212	3,906	5,525	0	5,257	73,524	0
JOB TRAINING	6,621	312	0	0	427	5,882	0
LIBRARY	5,434	225	950	0	0	4,259	0
AG EXTENSION	1,766	39	992	0	0	735	0
ROADS	15,174	299	562	0	8,677	5,636	0
PARKS	4,439	156	1,342	0	0	2,941	0
FLEET MANAGEMENT	2,337	117	14	0	0	2,206	0
BLDG MAINTENANCE	9,112	377	1,627	0	0	7,108	0
SURVEYOR	969	49	0	0	0	920	0
TRANSIT AGENCY	199	0	199	0	0	0	0
PW-ADMIN	1,523	52	490	0	0	981	0
OTHER	1,014	0	0	0	1,014	0	0
Direct Billed	0	0	0	0	0	0	0
Total	910,154	17,306	60,198	16,395	489,754	326,501	0



COUNTY OF KINGS
COUNTYWIDE COST ALLOCATION PLAN
PERSONNEL DEPARTMENT

NATURE AND EXTENT OF SERVICES

The Kings County Personnel Department provides personnel services to all County departments. The services include recruitment, classification, employee relations, and personnel administration such as training, employment awards, employee benefits, and affirmative action programs. All functions and services performed by the Personnel Dept. benefit all departments of the county. The costs are allocated as follows:

- (1) Tuition Reimbursement – Educational reimbursement expenditures are allocated to user departments based on actual claims filed by employees of such departments.
- (2) Personnel Services – The remaining personnel costs are allocated to county departments based on the allocated positions in the adopted budget.

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .2 - Costs To Be Allocated
For Department PERSONNEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,108,886			1,108,886
FIXED ASSETS	0			
Total Deductions:	<u>0</u>			0
BUILDING USE	3,886		3,886	
EQUIPMENT USE	578		578	
ADMINISTRATION	13,511	778	14,289	
INSURANCE	2,309	45	2,354	
PERSONNEL		6,617	6,617	
FINANCE		9,754	9,754	
COUNTY COUNSEL		26,663	26,663	
Total Allocated Additions:	<u>20,284</u>	<u>43,857</u>	<u>64,141</u>	64,141
CHARGES FOR SERVICES	(66,511)			
Total Departmental Cost Adjustments:	<u>(66,511)</u>			(66,511)
Total To Be Allocated:	<u><u>1,062,659</u></u>	<u><u>43,857</u></u>		<u><u>1,106,516</u></u>

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .3 - Costs Allocated By Activity
For Department PERSONNEL

	Total	General & Admin	PERSONNEL	TUITION REIMB
Wages & Benefits				
SALARIES & WAGES	484,591	113,776	370,815	0
FRINGE BENEFITS	232,685	54,634	178,051	0
Other Expense & Cost				
SERVICES & SUPPLIES	391,610	0	358,153	33,457
*FIXED ASSETS	0	0	0	0
Departmental Totals				
Total Expenditures	1,108,886	168,410	907,019	33,457
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
CHARGES FOR SERVICES	(66,511)	(66,511)	0	0
Functional Cost	1,042,375	101,899	907,019	33,457
Allocation Step 1				
Inbound- All Others	20,284	20,284	0	0
Reallocate Admin Costs		(122,183)	122,183	0
1st Allocation	1,062,659	0	1,029,202	33,457
Allocation Step 2				
Inbound- All Others	43,857	43,857	0	0
Reallocate Admin Costs		(43,857)	43,857	0
2nd Allocation	43,857	0	43,857	0
Total For 05 PERSONNEL				
Total Allocated	1,106,516	0	1,073,059	33,457



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	675	0.5066	5,214		5,214		5,214
PERSONNEL	800	0.6004	6,180		6,180		6,180
FINANCE	1,825	1.3697	14,097		14,097	607	14,704
COMMUNICATIONS	1,900	1.4260	14,677		14,677	632	15,309
COUNTY COUNSEL	875	0.6567	6,759		6,759	291	7,050
BOARD OF SUP.	700	0.5254	5,407		5,407	233	5,640
ASSESSOR	2,755	2.0677	21,281		21,281	917	22,198
ELECTIONS	600	0.4503	4,635		4,635	200	4,835
INFO. TECHNOLOGY	3,100	2.3267	23,946		23,946	1,032	24,978
PURCHASING	100	0.0751	772		772	33	805
MICROFILM/STORAGE	500	0.3753	3,862		3,862	166	4,028
CENTRAL SERVICES	400	0.3002	3,090		3,090	133	3,223
IT ADMIN.	300	0.2252	2,317		2,317	100	2,417
LAW LIBRARY	75	0.0563	579		579	25	604
DA PROSECUTION	3,625	2.7207	28,001		28,001	1,207	29,208
CHILD SUPPORT	5,650	4.2405	43,644		43,644	1,881	45,525
DA CHILD ABDUCT.	200	0.1501	1,545		1,545	67	1,612
CHILD ADVOCACY	360	0.2702	2,781		2,781	120	2,901
DA OCJP GRANT	200	0.1501	1,545		1,545	67	1,612
DA PRISONS	800	0.6004	6,180		6,180	266	6,446
DA ST RAPE GRANT	150	0.1126	1,159		1,159	50	1,209
DA MISC GRANTS	300	0.2252	2,317		2,317	100	2,417
SHERIFF ADMIN	1,900	1.4260	14,677		14,677	632	15,309
CONTRACT LAW	1,290	0.9682	9,965		9,965	429	10,394
SHERIFF-NTF	400	0.3002	3,090		3,090	133	3,223
SHERIFF-OPS.	6,010	4.5107	46,424		46,424	2,000	48,424
RURAL CRIME	300	0.2252	2,317		2,317	100	2,417
SHERIFF OPS-AB443	300	0.2252	2,317		2,317	100	2,417
COURT SECURITY	1,050	0.7881	8,111		8,111	349	8,460
SHERIFF - JAIL	9,250	6.9425	71,452		71,452	3,079	74,531
JAIL KITCHEN	1,100	0.8256	8,497		8,497	366	8,863

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUVENILE CENTER	3,300	2.4768	25,491		25,491	1,098	26,589
JUVENILE ACADEMY	2,000	1.5011	15,449		15,449	666	16,115
PROB-GREAT GRANT	100	0.0751	772		772	33	805
PROB-PROP 36	200	0.1501	1,545		1,545	67	1,612
PROBATION	6,200	4.6533	47,892		47,892	2,064	49,956
TITLE II GRANTS	150	0.1126	1,159		1,159	50	1,209
VICTIM WITNESS	200	0.1501	1,545		1,545	67	1,612
VICTIM ASSIST PROG	200	0.1501	1,545		1,545	67	1,612
PROB. MISC GRANTS	650	0.4878	5,021		5,021	216	5,237
FIRE	7,200	5.4039	55,617		55,617	2,397	58,014
AG COMMISSIONER	2,550	1.9139	19,698		19,698	849	20,547
BLDG INSPECTION	400	0.3002	3,090		3,090	133	3,223
PLANNING	1,500	1.1258	11,587		11,587	499	12,086
RECORDER	900	0.6755	6,952		6,952	300	7,252
PUBLIC GUARDIAN	1,000	0.7505	7,725		7,725	333	8,058
ANIMAL CONTROL	500	0.3753	3,862		3,862	166	4,028
ANIMAL SHELTER	550	0.4128	4,248		4,248	183	4,431
HEALTH DEPT	100	0.0751	772		772	33	805
HEALTH-ADMIN	1,180	0.8856	9,115		9,115	393	9,508
COMM. DISEASE	1,100	0.8256	8,497		8,497	366	8,863
EHS	1,200	0.9006	9,269		9,269	399	9,668
PUB HLTH NURSING	1,160	0.8706	8,960		8,960	386	9,346
HEALTH LAB	300	0.2252	2,317		2,317	100	2,417
MEDICAL RECORDS	200	0.1501	1,545		1,545	67	1,612
TOBACCO GRANT	200	0.1501	1,545		1,545	67	1,612
WIC	2,000	1.5011	15,449		15,449	666	16,115
TB PROGRAM	100	0.0751	772		772	33	805
FAMILY PLANNING	1,760	1.3209	13,595		13,595	586	14,181
CHILD HEALTH INIT.	400	0.3002	3,090		3,090	133	3,223
AIDS PROGRAM	600	0.4503	4,635		4,635	200	4,835
CHILD HEALTH	575	0.4316	4,442		4,442	191	4,633



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CRIPPLED CHILD	700	0.5254	5,407		5,407	233	5,640
HEALTH GRANTS	900	0.6755	6,952		6,952	300	7,252
MARGOLIN GRANT	560	0.4203	4,326		4,326	186	4,512
MENTAL HLTH-CNTY	100	0.0751	772		772	33	805
SUBSTANCE ABUSE	200	0.1501	1,545		1,545	67	1,612
BHA-MH ACT	900	0.6755	6,952		6,952	300	7,252
FIRST 5	900	0.6755	6,952		6,952	300	7,252
BHA	500	0.3753	3,862		3,862	166	4,028
WELFARE	30,000	22.5157	231,739		231,739	9,984	241,723
JOB TRAINING	2,400	1.8013	18,539		18,539	799	19,338
LIBRARY	1,738	1.3044	13,425		13,425	578	14,003
AG EXTENSION	300	0.2252	2,317		2,317	100	2,417
ROADS	2,300	1.7262	17,766		17,766	766	18,532
PARKS	1,200	0.9006	9,269		9,269	399	9,668
FLEET MANAGEMENT	900	0.6755	6,952		6,952	300	7,252
BLDG MAINTENANCE	2,900	2.1766	22,401		22,401	965	23,366
SURVEYOR	375	0.2815	2,897		2,897	125	3,022
PW-ADMIN	400	0.3002	3,090		3,090	133	3,223
SubTotal	133,238	100.0000	1,029,202		1,029,202	43,857	1,073,059
TOTAL	133,238	100.0000	1,029,202		1,029,202	43,857	1,073,059

Allocation Basis: NUMBER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - TUITION REIMB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	1,500	4.4834	1,500		1,500		1,500
PERSONNEL	437	1.3062	437		437		437
FINANCE	792	2.3672	792		792		792
DA PRISONS	1,000	2.9889	1,000		1,000		1,000
DA MISC GRANTS	1,218	3.6405	1,218		1,218		1,218
SHERIFF-OPS.	1,060	3.1682	1,060		1,060		1,060
SHERIFF - JAIL	500	1.4945	500		500		500
JUVENILE CENTER	1,587	4.7434	1,587		1,587		1,587
JUVENILE ACADEMY	113	0.3377	113		113		113
PROBATION	189	0.5649	189		189		189
FIRE	6,637	19.8374	6,637		6,637		6,637
PLANNING	2,000	5.9778	2,000		2,000		2,000
HEALTH-ADMIN	725	2.1670	725		725		725
CHILD HEALTH INIT.	750	2.2417	750		750		750
CRIPPLED CHILD	500	1.4945	500		500		500
HEALTH GRANTS	383	1.1448	383		383		383
FIRST 5	2,944	8.7994	2,944		2,944		2,944
BHA	1,175	3.5120	1,175		1,175		1,175
WELFARE	7,032	21.0178	7,032		7,032		7,032
JOB TRAINING	761	2.2746	761		761		761
AG EXTENSION	717	2.1430	717		717		717
PARKS	1,000	2.9889	1,000		1,000		1,000
BLDG MAINTENANCE	437	1.3062	437		437		437
SubTotal	33,457	100.0000	33,457		33,457		33,457
TOTAL	33,457	100.0000	33,457		33,457		33,457

Allocation Basis: ACTUAL CHARGES TO DEPARTMENTS

Allocation Source: APPROPRIATIONS LEDGER



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total	PERSONNEL	TUITION REIMB
ADMINISTRATION	6,714	5,214	1,500
PERSONNEL	6,617	6,180	437
FINANCE	15,496	14,704	792
COMMUNICATIONS	15,309	15,309	0
COUNTY COUNSEL	7,050	7,050	0
BOARD OF SUP.	5,640	5,640	0
ASSESSOR	22,198	22,198	0
ELECTIONS	4,835	4,835	0
INFO. TECHNOLOGY	24,978	24,978	0
PURCHASING	805	805	0
MICROFILM/STORAGE	4,028	4,028	0
CENTRAL SERVICES	3,223	3,223	0
IT ADMIN.	2,417	2,417	0
LAW LIBRARY	604	604	0
DA PROSECUTION	29,208	29,208	0
CHILD SUPPORT	45,525	45,525	0
DA CHILD ABDUCT.	1,612	1,612	0
CHILD ADVOCACY	2,901	2,901	0
DA OCJP GRANT	1,612	1,612	0
DA PRISONS	7,446	6,446	1,000
DA ST RAPE GRANT	1,209	1,209	0
DA MISC GRANTS	3,635	2,417	1,218
SHERIFF ADMIN	15,309	15,309	0
CONTRACT LAW	10,394	10,394	0
SHERIFF-NTF	3,223	3,223	0
SHERIFF-OPS.	49,484	48,424	1,060
RURAL CRIME	2,417	2,417	0
SHERIFF OPS-AB443	2,417	2,417	0
COURT SECURITY	8,460	8,460	0
SHERIFF - JAIL	75,031	74,531	500
JAIL KITCHEN	8,863	8,863	0
JUVENILE CENTER	28,176	26,589	1,587
JUVENILE ACADEMY	16,228	16,115	113
PROB-GREAT GRANT	805	805	0

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total	PERSONNEL	TUITION REIMB
PROB-PROP 36	1,612	1,612	0
PROBATION	50,145	49,956	189
TITLE II GRANTS	1,209	1,209	0
VICTIM WITNESS	1,612	1,612	0
VICTIM ASSIST PROG	1,612	1,612	0
PROB. MISC GRANTS	5,237	5,237	0
FIRE	64,651	58,014	6,637
AG COMMISSIONER	20,547	20,547	0
BLDG INSPECTION	3,223	3,223	0
PLANNING	14,086	12,086	2,000
RECORDER	7,252	7,252	0
PUBLIC GUARDIAN	8,058	8,058	0
ANIMAL CONTROL	4,028	4,028	0
ANIMAL SHELTER	4,431	4,431	0
HEALTH DEPT	805	805	0
HEALTH-ADMIN	10,233	9,508	725
COMM. DISEASE	8,863	8,863	0
EHS	9,668	9,668	0
PUB HLTH NURSING	9,346	9,346	0
HEALTH LAB	2,417	2,417	0
MEDICAL RECORDS	1,612	1,612	0
TOBACCO GRANT	1,612	1,612	0
WIC	16,115	16,115	0
TB PROGRAM	805	805	0
FAMILY PLANNING	14,181	14,181	0
CHILD HEALTH INIT.	3,973	3,223	750
AIDS PROGRAM	4,835	4,835	0
CHILD HEALTH	4,633	4,633	0
CRIPPLED CHILD	6,140	5,640	500
HEALTH GRANTS	7,635	7,252	383
MARGOLIN GRANT	4,512	4,512	0
MENTAL HLTH-CNTY	805	805	0
SUBSTANCE ABUSE	1,612	1,612	0
BHA-MH ACT	7,252	7,252	0

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total	PERSONNEL	TUITION REIMB
FIRST 5	10,196	7,252	2,944
BHA	5,203	4,028	1,175
WELFARE	248,755	241,723	7,032
JOB TRAINING	20,099	19,338	761
LIBRARY	14,003	14,003	0
AG EXTENSION	3,134	2,417	717
ROADS	18,532	18,532	0
PARKS	10,668	9,668	1,000
FLEET MANAGEMENT	7,252	7,252	0
BLDG MAINTENANCE	23,803	23,366	437
SURVEYOR	3,022	3,022	0
PW-ADMIN	3,223	3,223	0
Direct Billed	0	0	0
Total	1,106,516	1,073,059	33,457



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.

Beginning in FY 2008-2009 the purchasing function will be removed from the Dept. of Finance and will be its own stand alone department in the Information Technology Internal Service Fund. An adjustment of 2007-2008 Purchasing cost plan charges were applied on the 2009-2010 plan and 2008-2009 charges will be adjusted on the 2010-2011 plan.

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

County and School employees.

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

Allocations to departments are as follows:

- (1) Payroll accounting costs are allocated to depts. based on the number of employees.
- (2) Claims accounting costs are allocated to departments based on the number of claims processed.
- (3) Cost allocation plan costs are allocated to operating and service departments based on relative budget size (less purchases of fixed assets for the year and “other charges”).
- (4) General accounting costs are allocated to operating and service departments based on relative budget size (less purchases of fixed assets for the year and “other charges”).
- (5) Warrant Processing – Costs related to the reconciliation of all processed warrants (County general and payroll, school general and payroll, and Welfare income maintenance) are allocated to departments on the basis of the number of warrants processed during the year. Costs allocated are offset by costs applied of \$1,733. Costs applied totaling \$1,733 and revenues of \$874,984 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 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .2 - Costs To Be Allocated
For Department FINANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,260,055			2,260,055
FIXED ASSETS	0			
Total Deductions:	0			0
BUILDING USE	7,127		7,127	
EQUIPMENT USE	3,534		3,534	
ADMINISTRATION	10,334	597	10,931	
INSURANCE	5,140	100	5,240	
PERSONNEL	14,889	607	15,496	
FINANCE		24,316	24,316	
COUNTY COUNSEL		2,487	2,487	
Total Allocated Additions:	41,024	28,107	69,131	69,131
Total To Be Allocated:	2,301,079	28,107		2,329,186

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .3 - Costs Allocated By Activity
For Department FINANCE

	Total	General & Admin	CLAIMS	PAYROLL	COST PLAN
Wages & Benefits					
SALARIES & WAGES	994,228	81,224	61,007	71,209	6,133
FRINGE BENEFITS	432,508	35,336	26,556	30,968	2,682
Other Expense & Cost					
DATA PROCESSING	541,899	0	0	79,682	0
SERVICES & SUPPLIES	189,940	15,518	11,662	13,600	1,178
*FIXED ASSETS	0	0	0	0	0
AUDITING AND ACCTG	101,480	0	0	0	0
Departmental Totals					
Total Expenditures	2,260,055	132,078	99,225	195,459	9,993
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	2,260,055	132,078	99,225	195,459	9,993
Allocation Step 1					
Inbound- All Others	41,024	41,024	0	0	0
Reallocate Admin Costs		(173,102)	11,567	13,501	1,163
Unallocated Costs	(1,232,071)	0	0	0	0
1st Allocation	1,069,008	0	110,792	208,960	11,156
Allocation Step 2					
Inbound- All Others	28,107	28,107	0	0	0
Reallocate Admin Costs		(28,107)	1,878	2,192	189
Unallocated Costs	(18,069)	0	0	0	0
2nd Allocation	10,038	0	1,878	2,192	189
Total For 06 FINANCE					
Total Allocated	1,079,046	0	112,670	211,152	11,345



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .3 - Costs Allocated By Activity
For Department FINANCE

	GENERAL ACCTG	TREAS WARRANTS	AUDIT	UNALLOWED
Wages & Benefits				
SALARIES & WAGES	170,328	17,384	0	586,943
FRINGE BENEFITS	74,089	7,569	0	255,308
Other Expense & Cost				
DATA PROCESSING	295,799	0	0	166,418
SERVICES & SUPPLIES	32,537	3,324	0	112,121
*FIXED ASSETS	0	0	0	0
AUDITING AND ACCTG	0	0	101,480	0
Departmental Totals				
Total Expenditures	572,753	28,277	101,480	1,120,790
Deductions				
Total Deductions	0	0	0	0
Functional Cost	572,753	28,277	101,480	1,120,790
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	32,294	3,296	0	111,281
Unallocated Costs	0	0	0	(1,232,071)
1st Allocation	605,047	31,573	101,480	0
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	5,244	535	0	18,069
Unallocated Costs	0	0	0	(18,069)
2nd Allocation	5,244	535	0	0
Total For 06 FINANCE				
Total Allocated	610,291	32,108	101,480	0



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - CLAIMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	161	0.7394	819		819		819
INSURANCE	2	0.0092	10		10		10
PERSONNEL	366	1.6808	1,862		1,862		1,862
FINANCE	188	0.8634	957		957		957
COMMUNICATIONS	139	0.6383	707		707	12	719
COUNTY COUNSEL	134	0.6154	682		682	12	694
BOARD OF SUP.	47	0.2158	239		239	4	243
ASSESSOR	123	0.5649	626		626	11	637
F/A REPAIR	1	0.0046	5		5		5
ELECTIONS	680	3.1228	3,460		3,460	61	3,521
EMP. BENEFITS	24	0.1102	122		122	2	124
INFO. TECHNOLOGY	301	1.3823	1,531		1,531	27	1,558
ITD PC REPLACEMENT	17	0.0781	86		86	2	88
PURCHASING	9	0.0413	46		46	1	47
MICROFILM/STORAGE	69	0.3169	351		351	6	357
CENTRAL SERVICES	163	0.7486	829		829	15	844
TELECOMMUNICATION	80	0.3674	407		407	7	414
UNEMP. INS.	8	0.0367	41		41	1	42
WORKERS COMP	49	0.2250	249		249	4	253
LIAB. INSURANCE	48	0.2204	244		244	4	248
LAW LIBRARY	82	0.3766	417		417	7	424
GEN. FUND COURT	566	2.5993	2,880		2,880	50	2,930
DA PROSECUTION	459	2.1079	2,335		2,335	41	2,376
CHILD SUPPORT	492	2.2595	2,503		2,503	44	2,547
DA CHILD ABDUCT.	8	0.0367	41		41	1	42
CHILD ADVOCACY	144	0.6613	733		733	13	746
DA OCJP GRANT	1	0.0046	5		5		5
DA PRISONS	39	0.1791	198		198	3	201
DA ST RAPE GRANT	15	0.0689	76		76	1	77
DA MISC GRANTS	19	0.0873	97		97	2	99
GRAND JURY	545	2.5029	2,773		2,773	49	2,822



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - CLAIMS							
Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF ADMIN	422	1.9380	2,147		2,147	38	2,185
CONTRACT LAW	75	0.3444	382		382	7	389
SHERIFF-NTF	195	0.8955	992		992	17	1,009
SHERIFF-OPS.	416	1.9104	2,117		2,117	37	2,154
RURAL CRIME	47	0.2158	239		239	4	243
SHERIFF OPS-AB443	20	0.0918	102		102	2	104
COURT SECURITY	15	0.0689	76		76	1	77
SHERIFF - JAIL	439	2.0161	2,234		2,234	39	2,273
JAIL KITCHEN	215	0.9874	1,094		1,094	19	1,113
JUVENILE CENTER	92	0.4225	468		468	8	476
JUVENILE ACADEMY	62	0.2847	315		315	6	321
PROB-GREAT GRANT	20	0.0918	102		102	2	104
PROB-PROP 36	13	0.0597	66		66	1	67
PROBATION	461	2.1171	2,346		2,346	41	2,387
TITLE II GRANTS	28	0.1286	142		142	2	144
VICTIM WITNESS	48	0.2204	244		244	4	248
VICTIM ASSIST PROG	32	0.1470	163		163	3	166
PROB. MISC GRANTS	59	0.2710	300		300	5	305
FIRE	988	4.5373	5,027		5,027	88	5,115
AG COMMISSIONER	211	0.9690	1,074		1,074	19	1,093
BLDG INSPECTION	77	0.3536	392		392	7	399
PLANNING	210	0.9644	1,068		1,068	19	1,087
LAFCO	37	0.1699	188		188	3	191
KCAG	244	1.1206	1,241		1,241	22	1,263
RECORDER	42	0.1929	214		214	4	218
PUBLIC GUARDIAN	90	0.4133	458		458	8	466
ANIMAL CONTROL	21	0.0964	107		107	2	109
ANIMAL SHELTER	240	1.1022	1,221		1,221	21	1,242
HEALTH DEPT	131	0.6016	667		667	12	679
HEALTH-ADMIN	388	1.7819	1,974		1,974	35	2,009
COMM. DISEASE	30	0.1378	153		153	3	156

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - CLAIMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EHS	121	0.5557	616		616	11	627
PUB HLTH NURSING	64	0.2939	326		326	6	332
HEALTH LAB	119	0.5465	605		605	11	616
MEDICAL RECORDS	22	0.1010	112		112	2	114
TOBACCO GRANT	37	0.1699	188		188	3	191
WIC	155	0.7118	789		789	14	803
TB PROGRAM	102	0.4684	519		519	9	528
FAMILY PLANNING	119	0.5465	605		605	11	616
CHILD HEALTH INIT.	46	0.2113	234		234	4	238
BIO-TERRORISM	114	0.5235	580		580	10	590
AIDS PROGRAM	131	0.6016	667		667	12	679
CHILD HEALTH	9	0.0413	46		46	1	47
CRIPPLED CHILD	50	0.2296	254		254	4	258
HEALTH GRANTS	49	0.2250	249		249	4	253
MARGOLIN GRANT	59	0.2710	300		300	5	305
MEDICAL ASSISTANCE	195	0.8955	992		992	17	1,009
MENTAL HEALTH	253	1.1619	1,287		1,287	23	1,310
MENTAL HLTH-CNTY	63	0.2893	321		321	6	327
SUBSTANCE ABUSE	236	1.0838	1,201		1,201	21	1,222
BHA-MH ACT	626	2.8749	3,185		3,185	56	3,241
FIRST 5	673	3.0907	3,424		3,424	60	3,484
AOD GRANTS	28	0.1286	142		142	2	144
BHA	132	0.6062	672		672	12	684
WELFARE	1,504	6.9074	7,654		7,654	133	7,787
IHSS	249	1.1435	1,267		1,267	22	1,289
CHILD ABUSE	75	0.3444	382		382	7	389
JOB TRAINING	395	1.8140	2,010		2,010	35	2,045
LIBRARY	365	1.6762	1,857		1,857	33	1,890
AG EXTENSION	52	0.2388	265		265	5	270
ROADS	599	2.7509	3,048		3,048	53	3,101
PARKS	338	1.5522	1,720		1,720	30	1,750



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
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
FLEET MANAGEMENT	887	4.0735	4,513		4,513	79	4,592
BLDG MAINTENANCE	847	3.8898	4,310		4,310	76	4,386
SURVEYOR	26	0.1194	132		132	2	134
AIT5	273	1.2537	1,389		1,389	24	1,413
TRANSIT AGENCY	605	2.7784	3,078		3,078	54	3,132
VAN POOL	433	1.9885	2,203		2,203	39	2,242
AIT5 II	331	1.5201	1,684		1,684	30	1,714
PW-ADMIN	50	0.2296	254		254	4	258
KCWMA	996	4.5741	5,068		5,068	89	5,157
SubTotal	21,775	100.0000	110,792		110,792	1,878	112,670
TOTAL	21,775	100.0000	110,792		110,792	1,878	112,670

Allocation Basis: NUMBER OF CLAIMS PROCESSED

Allocation Source: DATA PROCESSING

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	675	0.4890	1,022		1,022		1,022
PERSONNEL	800	0.5796	1,211		1,211		1,211
FINANCE	1,825	1.3221	2,763		2,763		2,763
COMMUNICATIONS	1,900	1.3764	2,876		2,876	31	2,907
COUNTY COUNSEL	875	0.6339	1,325		1,325	14	1,339
BOARD OF SUP.	700	0.5071	1,060		1,060	11	1,071
ASSESSOR	2,755	1.9958	4,170		4,170	45	4,215
ELECTIONS	600	0.4347	908		908	10	918
INFO. TECHNOLOGY	3,100	2.2458	4,693		4,693	50	4,743
PURCHASING	100	0.0724	151		151	2	153
MICROFILM/STORAGE	500	0.3622	757		757	8	765
CENTRAL SERVICES	400	0.2898	606		606	7	613
IT ADMIN.	300	0.2173	454		454	5	459
LAW LIBRARY	75	0.0543	114		114	1	115
DA PROSECUTION	3,625	2.6261	5,487		5,487	59	5,546
CHILD SUPPORT	5,650	4.0931	8,553		8,553	92	8,645
DA CHILD ABDUCT.	200	0.1449	303		303	3	306
CHILD ADVOCACY	360	0.2608	545		545	6	551
DA OCJP GRANT	200	0.1449	303		303	3	306
DA PRISONS	800	0.5796	1,211		1,211	13	1,224
DA ST RAPE GRANT	150	0.1087	227		227	2	229
DA MISC GRANTS	300	0.2173	454		454	5	459
SHERIFF ADMIN	1,900	1.3764	2,876		2,876	31	2,907
CONTRACT LAW	1,290	0.9345	1,953		1,953	21	1,974
SHERIFF-NTF	400	0.2898	606		606	7	613
SHERIFF-OPS.	6,010	4.3539	9,098		9,098	98	9,196
RURAL CRIME	300	0.2173	454		454	5	459
SHERIFF OPS-AB443	300	0.2173	454		454	5	459
COURT SECURITY	1,050	0.7607	1,589		1,589	17	1,606
SHERIFF - JAIL	9,250	6.7011	14,003		14,003	150	14,153
JAIL KITCHEN	1,100	0.7969	1,665		1,665	18	1,683



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
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
JUVENILE CENTER	3,300	2.3906	4,995		4,995	54	5,049
JUVENILE ACADEMY	2,000	1.4489	3,028		3,028	33	3,061
PROB-GREAT GRANT	100	0.0724	151		151	2	153
PROB-PROP 36	200	0.1449	303		303	3	306
PROBATION	6,200	4.4915	9,385		9,385	101	9,486
TITLE II GRANTS	150	0.1087	227		227	2	229
VICTIM WITNESS	200	0.1449	303		303	3	306
VICTIM ASSIST PROG	200	0.1449	303		303	3	306
PROB. MISC GRANTS	650	0.4709	984		984	11	995
FIRE	7,200	5.2160	10,899		10,899	117	11,016
AG COMMISSIONER	2,550	1.8473	3,860		3,860	41	3,901
BLDG INSPECTION	400	0.2898	606		606	7	613
PLANNING	1,500	1.0867	2,271		2,271	24	2,295
RECORDER	900	0.6520	1,362		1,362	15	1,377
PUBLIC GUARDIAN	1,000	0.7244	1,514		1,514	16	1,530
ANIMAL CONTROL	500	0.3622	757		757	8	765
ANIMAL SHELTER	550	0.3984	833		833	9	842
HEALTH DEPT	100	0.0724	151		151	2	153
HEALTH-ADMIN	1,180	0.8548	1,786		1,786	19	1,805
COMM. DISEASE	1,100	0.7969	1,665		1,665	18	1,683
EHS	1,200	0.8693	1,817		1,817	20	1,837
PUB HLTH NURSING	1,160	0.8403	1,756		1,756	19	1,775
HEALTH LAB	300	0.2173	454		454	5	459
MEDICAL RECORDS	200	0.1449	303		303	3	306
TOBACCO GRANT	200	0.1449	303		303	3	306
MIC	2,000	1.4489	3,028		3,028	33	3,061
WB PROGRAM	100	0.0724	151		151	2	153
FAMILY PLANNING	1,760	1.2750	2,664		2,664	29	2,693
CHILD HEALTH INIT.	400	0.2898	606		606	7	613
AIDS PROGRAM	600	0.4347	908		908	10	918
CHILD HEALTH	575	0.4166	870		870	9	879

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
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
CRIPPLED CHILD	700	0.5071	1,060		1,060	11	1,071
HEALTH GRANTS	900	0.6520	1,362		1,362	15	1,377
MARGOLIN GRANT	560	0.4057	848		848	9	857
MENTAL HLTH-CNTY	100	0.0724	151		151	2	153
SUBSTANCE ABUSE	200	0.1449	303		303	3	306
BHA-MH ACT	900	0.6520	1,362		1,362	15	1,377
FIRST 5	900	0.6520	1,362		1,362	15	1,377
BHA	500	0.3622	757		757	8	765
WELFARE	30,000	21.7330	45,412		45,412	485	45,897
JOB TRAINING	2,400	1.7387	3,633		3,633	39	3,672
LIBRARY	1,738	1.2591	2,631		2,631	28	2,659
AG EXTENSION	300	0.2173	454		454	5	459
ROADS	2,300	1.6662	3,482		3,482	37	3,519
PARKS	1,200	0.8693	1,817		1,817	20	1,837
FLEET MANAGEMENT	900	0.6520	1,362		1,362	15	1,377
BLDG MAINTENANCE	2,900	2.1009	4,390		4,390	47	4,437
SURVEYOR	375	0.2717	568		568	6	574
PW-ADMIN	400	0.2898	606		606	7	613
KCWMA	4,800	3.4773	7,266		7,266	78	7,344
SubTotal	138,038	100.0000	208,960		208,960	2,192	211,152
TOTAL	138,038	100.0000	208,960		208,960	2,192	211,152

Allocation Basis: NUMBER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
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	773	0.5059	56		56		56
INSURANCE	828	0.5419	60		60		60
PERSONNEL	1,089	0.7127	80		80		80
FINANCE	2,258	1.4778	165		165		165
COMMUNICATIONS	1,199	0.7847	88		88	2	90
COUNTY COUNSEL	896	0.5864	65		65	1	66
BOARD OF SUP.	781	0.5111	57		57	1	58
ASSESSOR	1,974	1.2919	144		144	3	147
ELECTIONS	908	0.5943	66		66	1	67
INFO. TECHNOLOGY	4,040	2.6441	295		295	5	300
PURCHASING	96	0.0628	7		7		7
MICROFILM/STORAGE	329	0.2153	24		24		24
CENTRAL SERVICES	833	0.5452	61		61	1	62
TELECOMMUNICATION	556	0.3639	41		41	1	42
IT ADMIN.	7	0.0046	1		1		1
UNEMP. INS.	1	0.0007					
LIAB. INSURANCE	726	0.4752	53		53	1	54
LAW LIBRARY	104	0.0681	8		8		8
GEN. FUND COURT	3,259	2.1330	238		238	4	242
COURT REPORTER	22	0.0144	2		2		2
DA PROSECUTION	3,884	2.5420	284		284	5	289
CHILD SUPPORT	4,083	2.6722	298		298	5	303
DA CHILD ABDUCT.	200	0.1309	15		15		15
CHILD ADVOCACY	446	0.2919	33		33	1	34
DA OCJP GRANT	159	0.1041	12		12		12
DA PRISONS	797	0.5216	58		58	1	59
DA ST RAPE GRANT	243	0.1590	18		18		18
DA MISC GRANTS	350	0.2291	26		26		26
GRAND JURY	82	0.0537	6		6		6
SHERIFF ADMIN	1,980	1.2959	145		145	3	148
CONTRACT LAW	1,597	1.0452	117		117	2	119

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
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-NTF	654	0.4280	48		48	1	49
SHERIFF-OPS.	7,042	4.6089	514		514	9	523
RURAL CRIME	314	0.2055	23		23		23
SHERIFF OPS-AB443	281	0.1839	21		21		21
COURT SECURITY	874	0.5720	64		64	1	65
SHERIFF - JAIL	9,847	6.4447	719		719	13	732
JUVENILE CENTER	3,431	2.2455	251		251	4	255
JUVENILE ACADEMY	1,481	0.9693	108		108	2	110
PROB-GREAT GRANT	116	0.0759	8		8		8
PROB-PROP 36	5	0.0033					
PROBATION	5,278	3.4543	385		385	7	392
TITLE II GRANTS	1	0.0007					
VICTIM WITNESS	157	0.1028	11		11		11
VICTIM ASSIST PROG	71	0.0465	5		5		5
PROB. MISC GRANTS	433	0.2834	32		32	1	33
FIRE	8,967	5.8687	655		655	11	666
AG COMMISSIONER	2,296	1.5027	168		168	3	171
BLDG INSPECTION	424	0.2775	31		31	1	32
PLANNING	1,533	1.0033	112		112	2	114
LAFCO	47	0.0308	3		3		3
RECORDER	562	0.3678	41		41	1	42
PUBLIC GUARDIAN	508	0.3325	37		37	1	38
ANIMAL CONTROL	387	0.2533	28		28		28
ANIMAL SHELTER	473	0.3096	35		35	1	36
HEALTH DEPT	286	0.1872	21		21		21
HEALTH-ADMIN	845	0.5530	62		62	1	63
COMM. DISEASE	619	0.4051	45		45	1	46
EHS	1,084	0.7095	79		79	1	80
PUB HLTH NURSING	863	0.5648	63		63	1	64
HEALTH LAB	324	0.2121	24		24		24
TOBACCO GRANT	136	0.0890	10		10		10



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
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
WIC	1,279	0.8371	93		93	2	95
TB PROGRAM	159	0.1041	12		12		12
FAMILY PLANNING	1,371	0.8973	100		100	2	102
CHILD HEALTH INIT.	182	0.1191	13		13		13
BIO-TERRORISM	256	0.1675	19		19		19
AIDS PROGRAM	276	0.1806	20		20		20
CHILD HEALTH	554	0.3626	40		40	1	41
CRIPPLED CHILD	508	0.3325	37		37	1	38
HEALTH GRANTS	722	0.4725	53		53	1	54
MARGOLIN GRANT	225	0.1473	16		16		16
MENTAL HEALTH	8,792	5.7542	642		642	11	653
MENTAL HLTH-CNTY	1,163	0.7612	85		85	1	86
SUBSTANCE ABUSE	1,895	1.2402	138		138	2	140
BHA-MH ACT	1,918	1.2553	140		140	2	142
FIRST 5	3,827	2.5047	279		279	5	284
AOD GRANTS	447	0.2926	33		33	1	34
WELFARE	23,583	15.4343	1,720		1,720	34	1,754
CHILD ABUSE	171	0.1119	12		12		12
LIBRARY	1,800	1.1781	131		131	2	133
AG EXTENSION	245	0.1603	18		18		18
ROADS	4,047	2.6487	295		295	5	300
PARKS	973	0.6368	71		71	1	72
FLEET MANAGEMENT	2,962	1.9386	216		216	4	220
BLDG MAINTENANCE	2,819	1.8450	206		206	4	210
SURVEYOR	200	0.1309	15		15		15
<CWMA	8,580	5.6154	626		626	11	637
SubTotal	152,793	100.0000	11,156		11,156	189	11,345
TOTAL	152,793	100.0000	11,156		11,156	189	11,345

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
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	773	0.5360	3,243		3,243		3,243
INSURANCE	828	0.5742	3,474		3,474		3,474
PERSONNEL	1,089	0.7551	4,569		4,569		4,569
FINANCE	2,258	1.5657	9,473		9,473		9,473
COMMUNICATIONS	1,199	0.8314	5,030		5,030	45	5,075
COUNTY COUNSEL	896	0.6213	3,759		3,759	34	3,793
BOARD OF SUP.	781	0.5416	3,277		3,277	29	3,306
ASSESSOR	1,974	1.3688	8,282		8,282	74	8,356
ELECTIONS	908	0.6296	3,810		3,810	34	3,844
INFO. TECHNOLOGY	4,040	2.8014	16,950		16,950	152	17,102
PURCHASING	96	0.0666	403		403	4	407
MICROFILM/STORAGE	329	0.2281	1,380		1,380	12	1,392
CENTRAL SERVICES	833	0.5776	3,495		3,495	31	3,526
TELECOMMUNICATION	556	0.3855	2,333		2,333	21	2,354
IT ADMIN.	7	0.0049	29		29		29
UNEMP. INS.	1	0.0007	4		4		4
LIAB. INSURANCE	726	0.5034	3,046		3,046	27	3,073
LAW LIBRARY	104	0.0721	436		436	4	440
GEN. FUND COURT	3,259	2.2599	13,673		13,673	123	13,796
COURT REPORTER	22	0.0153	92		92	1	93
DA PROSECUTION	3,884	2.6932	16,295		16,295	146	16,441
CHILD SUPPORT	4,083	2.8312	17,130		17,130	154	17,284
JA CHILD ABDUCT.	200	0.1387	839		839	8	847
CHILD ADVOCACY	446	0.3093	1,871		1,871	17	1,888
JA OCJP GRANT	159	0.1103	667		667	6	673
JA PRISONS	797	0.5527	3,344		3,344	30	3,374
JA ST RAPE GRANT	243	0.1685	1,020		1,020	9	1,029
JA MISC GRANTS	350	0.2427	1,468		1,468	13	1,481
BRAND JURY	82	0.0569	344		344	3	347
SHERIFF ADMIN	1,980	1.3730	8,307		8,307	75	8,382
CONTRACT LAW	1,597	1.1074	6,700		6,700	60	6,760



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - GENERAL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF-NTF	654	0.4535	2,744		2,744	25	2,769
SHERIFF-OPS.	7,042	4.8831	29,545		29,545	265	29,810
RURAL CRIME	314	0.2177	1,317		1,317	12	1,329
SHERIFF OPS-AB443	281	0.1949	1,179		1,179	11	1,190
COURT SECURITY	874	0.6060	3,667		3,667	33	3,700
SHERIFF - JAIL	9,847	6.8281	41,313		41,313	371	41,684
JUVENILE CENTER	3,431	2.3791	14,395		14,395	129	14,524
JUVENILE ACADEMY	1,481	1.0270	6,214		6,214	56	6,270
PROB-GREAT GRANT	116	0.0804	487		487	4	491
PROB-PROP 36	5	0.0035	21		21		21
PROBATION	5,278	3.6599	22,144		22,144	199	22,343
TITLE II GRANTS	1	0.0007	4		4		4
VICTIM WITNESS	157	0.1089	659		659	6	665
VICTIM ASSIST PROG	71	0.0492	298		298	3	301
PROB. MISC GRANTS	433	0.3003	1,817		1,817	16	1,833
FIRE	8,967	6.2179	37,621		37,621	338	37,959
AG COMMISSIONER	2,296	1.5921	9,633		9,633	86	9,719
BLDG INSPECTION	424	0.2940	1,779		1,779	16	1,795
PLANNING	1,533	1.0630	6,432		6,432	58	6,490
LAFCO	47	0.0326	197		197	2	199
RECORDER	562	0.3897	2,358		2,358	21	2,379
PUBLIC GUARDIAN	508	0.3523	2,131		2,131	19	2,150
ANIMAL CONTROL	387	0.2684	1,624		1,624	15	1,639
ANIMAL SHELTER	473	0.3280	1,984		1,984	18	2,002
HEALTH DEPT	286	0.1983	1,200		1,200	11	1,211
HEALTH-ADMIN	845	0.5859	3,545		3,545	32	3,577
COMM. DISEASE	619	0.4292	2,597		2,597	23	2,620
EHS	1,084	0.7517	4,548		4,548	41	4,589
PUB HLTH NURSING	863	0.5984	3,621		3,621	32	3,653
HEALTH LAB	324	0.2247	1,359		1,359	12	1,371
TOBACCO GRANT	136	0.0943	571		571	5	576



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
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
WIC	1,279	0.8869	5,366		5,366	48	5,414
TB PROGRAM	159	0.1103	667		667	6	673
FAMILY PLANNING	1,371	0.9507	5,752		5,752	52	5,804
CHILD HEALTH INIT.	182	0.1262	764		764	7	771
BIO-TERRORISM	256	0.1775	1,074		1,074	10	1,084
AIDS PROGRAM	276	0.1914	1,158		1,158	10	1,168
CHILD HEALTH	554	0.3842	2,324		2,324	21	2,345
CRIPPLED CHILD	508	0.3523	2,131		2,131	19	2,150
HEALTH GRANTS	722	0.5006	3,029		3,029	27	3,056
MARGOLIN GRANT	225	0.1560	944		944	8	952
MENTAL HEALTH	8,792	6.0965	36,887		36,887	331	37,218
MENTAL HLTH-CNTY	1,163	0.8064	4,879		4,879	44	4,923
SUBSTANCE ABUSE	1,895	1.3140	7,950		7,950	71	8,021
BHA-MH ACT	1,918	1.3300	8,047		8,047	72	8,119
FIRST 5	3,827	2.6537	16,056		16,056	144	16,200
AOD GRANTS	447	0.3100	1,875		1,875	17	1,892
WELFARE	23,583	16.3524	98,946		98,946	888	99,834
CHILD ABUSE	171	0.1186	717		717	6	723
LIBRARY	1,800	1.2482	7,552		7,552	68	7,620
AG EXTENSION	245	0.1699	1,028		1,028	9	1,037
ROADS	4,047	2.8063	16,979		16,979	152	17,131
PARKS	973	0.6747	4,082		4,082	37	4,119
FLEET MANAGEMENT	2,962	2.0539	12,427		12,427	112	12,539
BLDG MAINTENANCE	2,819	1.9547	11,827		11,827	106	11,933
SURVEYOR	200	0.1387	839		839	8	847
SubTotal	144,213	100.0000	605,047		605,047	5,244	610,291
TOTAL	144,213	100.0000	605,047		605,047	5,244	610,291

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - TREAS WARRANTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PERSONNEL	4,173	4.0088	1,266		1,266		1,266
FINANCE	30,890	29.6748	9,369		9,369		9,369
PROBATION	1,456	1.3987	442		442	11	453
WELFARE	13,548	13.0150	4,109	-1,733	2,376	105	2,481
OTHER	54,028	51.9027	16,387		16,387	419	16,806
SubTotal	104,095	100.0000	31,573	-1,733	29,840	535	30,375
Direct Billed				1,733	1,733		1,733
TOTAL	104,095	100.0000	31,573		31,573	535	32,108

Allocation Basis: NUMBER OF WARRANTS ISSUED

Allocation Source: WARRANT REGISTERS

30,375
 51,2667
 29,3697

 Treas - 19,740

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	773	0.5360	544		544		544
INSURANCE	828	0.5742	583		583		583
PERSONNEL	1,089	0.7551	766		766		766
FINANCE	2,258	1.5657	1,589		1,589		1,589
COMMUNICATIONS	1,199	0.8314	844		844		844
COUNTY COUNSEL	896	0.6213	630		630		630
BOARD OF SUP.	781	0.5416	550		550		550
ASSESSOR	1,974	1.3688	1,389		1,389		1,389
ELECTIONS	908	0.6296	639		639		639
INFO. TECHNOLOGY	4,040	2.8014	2,843		2,843		2,843
PURCHASING	96	0.0666	68		68		68
MICROFILM/STORAGE	329	0.2281	232		232		232
CENTRAL SERVICES	833	0.5776	586		586		586
TELECOMMUNICATION	556	0.3855	391		391		391
IT ADMIN.	7	0.0049	5		5		5
UNEMP. INS.	1	0.0007	1		1		1
LIAB. INSURANCE	726	0.5034	511		511		511
LAW LIBRARY	104	0.0721	73		73		73
GEN. FUND COURT	3,259	2.2599	2,293		2,293		2,293
COURT REPORTER	22	0.0153	15		15		15
DA PROSECUTION	3,884	2.6932	2,733	-1,650	1,083		1,083
CHILD SUPPORT	4,083	2.8312	2,873		2,873		2,873
DA CHILD ABDUCT.	200	0.1387	141		141		141
CHILD ADVOCACY	446	0.3093	314		314		314
DA OCJP GRANT	159	0.1103	112	-1,650	-1,538		-1,538
DA PRISONS	797	0.5527	561		561		561
DA ST RAPE GRANT	243	0.1685	171	-1,650	-1,479		-1,479
DA MISC GRANTS	350	0.2427	246	-3,300	-3,054		-3,054
GRAND JURY	82	0.0569	58		58		58
SHERIFF ADMIN	1,980	1.3730	1,393		1,393		1,393
CONTRACT LAW	1,597	1.1074	1,124		1,124		1,124



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - AUDIT	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
SHERIFF-NTF	654	0.4535	460		460		460
SHERIFF-OPS.	7,042	4.8831	4,955		4,955		4,955
RURAL CRIME	314	0.2177	221	-1,500	-1,279		-1,279
SHERIFF OPS-AB443	281	0.1949	198		198		198
COURT SECURITY	874	0.6060	615		615		615
SHERIFF - JAIL	9,847	6.8281	6,929		6,929		6,929
JUVENILE CENTER	3,431	2.3791	2,414		2,414		2,414
JUVENILE ACADEMY	1,481	1.0270	1,042		1,042		1,042
PROB-GREAT GRANT	116	0.0804	82		82		82
PROB-PROP 36	5	0.0035	4		4		4
PROBATION	5,278	3.6599	3,714		3,714		3,714
TITLE II GRANTS	1	0.0007	1		1		1
VICTIM WITNESS	157	0.1089	110	-1,806	-1,696		-1,696
VICTIM ASSIST PROG	71	0.0492	50	-1,100	-1,050		-1,050
PROB. MISC GRANTS	433	0.3003	305		305		305
FIRE	8,967	6.2179	6,310		6,310		6,310
AG COMMISSIONER	2,296	1.5921	1,616		1,616		1,616
BLDG INSPECTION	424	0.2940	298		298		298
PLANNING	1,533	1.0630	1,079		1,079		1,079
LAFCO	47	0.0326	33		33		33
RECORDER	562	0.3897	395		395		395
PUBLIC GUARDIAN	508	0.3523	357		357		357
ANIMAL CONTROL	387	0.2684	272		272		272
ANIMAL SHELTER	473	0.3280	333		333		333
HEALTH DEPT	286	0.1983	201		201		201
HEALTH-ADMIN	845	0.5859	595		595		595
COMM. DISEASE	619	0.4292	436		436		436
EHS	1,084	0.7517	763		763		763
PUB HLTH NURSING	863	0.5984	607		607		607
HEALTH LAB	324	0.2247	228		228		228
TOBACCO GRANT	136	0.0943	96		96		96

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - AUDIT	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
WIC	1,279	0.8869	900		900		900
TB PROGRAM	159	0.1103	112		112		112
FAMILY PLANNING	1,371	0.9507	965		965		965
CHILD HEALTH INIT.	182	0.1262	128		128		128
BIO-TERRORISM	256	0.1775	180		180		180
AIDS PROGRAM	276	0.1914	194		194		194
CHILD HEALTH	554	0.3842	390		390		390
CRIPPLED CHILD	508	0.3523	357		357		357
HEALTH GRANTS	722	0.5006	508		508		508
MARGOLIN GRANT	225	0.1560	158		158		158
MENTAL HEALTH	8,792	6.0965	6,187		6,187		6,187
MENTAL HLTH-CNTY	1,163	0.8064	818		818		818
SUBSTANCE ABUSE	1,895	1.3140	1,333		1,333		1,333
BHA-MH ACT	1,918	1.3300	1,350		1,350		1,350
FIRST 5	3,827	2.6537	2,693	-7,500	-4,807		-4,807
AOD GRANTS	447	0.3100	315		315		315
WELFARE	23,583	16.3524	16,594		16,594		16,594
CHILD ABUSE	171	0.1186	120		120		120
LIBRARY	1,800	1.2482	1,267		1,267		1,267
AG EXTENSION	245	0.1699	172		172		172
ROADS	4,047	2.8063	2,848		2,848		2,848
PARKS	973	0.6747	685		685		685
FLEET MANAGEMENT	2,962	2.0539	2,084		2,084		2,084
BLDG MAINTENANCE	2,819	1.9547	1,984		1,984		1,984
SURVEYOR	200	0.1387	141		141		141
OTHER	0			-22,000	-22,000		-22,000
SubTotal	144,213	100.0000	101,480	-42,156	59,324		59,324
Direct Billed				42,156	42,156		42,156
TOTAL	144,213	100.0000	101,480		101,480		101,480



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
ADMINISTRATION	5,684	819	1,022	56	3,243	0	544
INSURANCE	4,127	10	0	60	3,474	0	583
PERSONNEL	9,754	1,862	1,211	80	4,569	1,266	766
FINANCE	24,316	957	2,763	165	9,473	9,369	1,589
COMMUNICATIONS	9,635	719	2,907	90	5,075	0	844
COUNTY COUNSEL	6,522	694	1,339	66	3,793	0	630
BOARD OF SUP.	5,228	243	1,071	58	3,306	0	550
ASSESSOR	14,744	637	4,215	147	8,356	0	1,389
F/A REPAIR	5	5	0	0	0	0	0
ELECTIONS	8,989	3,521	918	67	3,844	0	639
EMP. BENEFITS	124	124	0	0	0	0	0
INFO. TECHNOLOGY	26,546	1,558	4,743	300	17,102	0	2,843
ITD PC REPLACEMENT	88	88	0	0	0	0	0
PURCHASING	682	47	153	7	407	0	68
MICROFILM/STORAGE	2,770	357	765	24	1,392	0	232
CENTRAL SERVICES	5,631	844	613	62	3,526	0	586
TELECOMMUNICATION	3,201	414	0	42	2,354	0	391
IT ADMIN.	494	0	459	1	29	0	5
UNEMP. INS.	47	42	0	0	4	0	1
WORKERS COMP	253	253	0	0	0	0	0
LIAB. INSURANCE	3,886	248	0	54	3,073	0	511
LAW LIBRARY	1,060	424	115	8	440	0	73
GEN. FUND COURT	19,261	2,930	0	242	13,796	0	2,293
COURT REPORTER	110	0	0	2	93	0	15
DA PROSECUTION	25,735	2,376	5,546	289	16,441	0	1,083
CHILD SUPPORT	31,652	2,547	8,645	303	17,284	0	2,873
DA CHILD ABDUCT.	1,351	42	306	15	847	0	141
CHILD ADVOCACY	3,533	746	551	34	1,888	0	314
DA OCJP GRANT	(542)	5	306	12	673	0	(1,538)
DA PRISONS	5,419	201	1,224	59	3,374	0	561
DA ST RAPE GRANT	(126)	77	229	18	1,029	0	(1,479)
DA MISC GRANTS	(989)	99	459	26	1,481	0	(3,054)
GRAND JURY	3,233	2,822	0	6	347	0	58
SHERIFF ADMIN	15,015	2,185	2,907	148	8,382	0	1,393

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
CONTRACT LAW	10,366	389	1,974	119	6,760	0	1,124
SHERIFF-NTF	4,900	1,009	613	49	2,769	0	460
SHERIFF-OPS.	46,638	2,154	9,196	523	29,810	0	4,955
RURAL CRIME	775	243	459	23	1,329	0	(1,279)
SHERIFF OPS-AB443	1,972	104	459	21	1,190	0	198
COURT SECURITY	6,063	77	1,606	65	3,700	0	615
SHERIFF - JAIL	65,771	2,273	14,153	732	41,684	0	6,929
JAIL KITCHEN	2,796	1,113	1,683	0	0	0	0
JUVENILE CENTER	22,718	476	5,049	255	14,524	0	2,414
JUVENILE ACADEMY	10,804	321	3,061	110	6,270	0	1,042
PROB-GREAT GRANT	838	104	153	8	491	0	82
PROB-PROP 36	398	67	306	0	21	0	4
PROBATION	38,775	2,387	9,486	392	22,343	453	3,714
TITLE II GRANTS	378	144	229	0	4	0	1
VICTIM WITNESS	(466)	248	306	11	665	0	(1,696)
VICTIM ASSIST PROG	(272)	166	306	5	301	0	(1,050)
PROB. MISC GRANTS	3,471	305	995	33	1,833	0	305
FIRE	61,066	5,115	11,016	666	37,959	0	6,310
AG COMMISSIONER	16,500	1,093	3,901	171	9,719	0	1,616
BLDG INSPECTION	3,137	399	613	32	1,795	0	298
PLANNING	11,065	1,087	2,295	114	6,490	0	1,079
LAFCO	426	191	0	3	199	0	33
KCAG	1,263	1,263	0	0	0	0	0
RECORDER	4,411	218	1,377	42	2,379	0	395
PUBLIC GUARDIAN	4,541	466	1,530	38	2,150	0	357
ANIMAL CONTROL	2,813	109	765	28	1,639	0	272
ANIMAL SHELTER	4,455	1,242	842	36	2,002	0	333
HEALTH DEPT	2,265	679	153	21	1,211	0	201
HEALTH-ADMIN	8,049	2,009	1,805	63	3,577	0	595
COMM. DISEASE	4,941	156	1,683	46	2,620	0	436
EHS	7,896	627	1,837	80	4,589	0	763
PUB HLTH NURSING	6,431	332	1,775	64	3,653	0	607
HEALTH LAB	2,698	616	459	24	1,371	0	228
MEDICAL RECORDS	420	114	306	0	0	0	0

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
TOBACCO GRANT	1,179	191	306	10	576	0	96
WIC	10,273	803	3,061	95	5,414	0	900
TB PROGRAM	1,478	528	153	12	673	0	112
FAMILY PLANNING	10,180	616	2,693	102	5,804	0	965
CHILD HEALTH INIT.	1,763	238	613	13	771	0	128
BIO-TERRORISM	1,873	590	0	19	1,084	0	180
AIDS PROGRAM	2,979	679	918	20	1,168	0	194
CHILD HEALTH	3,702	47	879	41	2,345	0	390
CRIPPLED CHILD	3,874	258	1,071	38	2,150	0	357
HEALTH GRANTS	5,248	253	1,377	54	3,056	0	508
MARGOLIN GRANT	2,288	305	857	16	952	0	158
MEDICAL ASSISTANCE	1,009	1,009	0	0	0	0	0
MENTAL HEALTH	45,368	1,310	0	653	37,218	0	6,187
MENTAL HLTH-CNTY	6,307	327	153	86	4,923	0	818
SUBSTANCE ABUSE	11,022	1,222	306	140	8,021	0	1,333
BHA-MH ACT	14,229	3,241	1,377	142	8,119	0	1,350
FIRST 5	16,538	3,484	1,377	284	16,200	0	(4,807)
AOD GRANTS	2,385	144	0	34	1,892	0	315
BHA	1,449	684	765	0	0	0	0
WELFARE	174,347	7,787	45,897	1,754	99,834	2,481	16,594
IHSS	1,289	1,289	0	0	0	0	0
CHILD ABUSE	1,244	389	0	12	723	0	120
JOB TRAINING	5,717	2,045	3,672	0	0	0	0
LIBRARY	13,569	1,890	2,659	133	7,620	0	1,267
AG EXTENSION	1,956	270	459	18	1,037	0	172
ROADS	26,899	3,101	3,519	300	17,131	0	2,848
PARKS	8,463	1,750	1,837	72	4,119	0	685
FLEET MANAGEMENT	20,812	4,592	1,377	220	12,539	0	2,084
BLDG MAINTENANCE	22,950	4,386	4,437	210	11,933	0	1,984
SURVEYOR	1,711	134	574	15	847	0	141
AITS	1,413	1,413	0	0	0	0	0
TRANSIT AGENCY	3,132	3,132	0	0	0	0	0
VAN POOL	2,242	2,242	0	0	0	0	0
AITS II	1,714	1,714	0	0	0	0	0

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
PW-ADMIN	871	258	613	0	0	0	0
KCWMA	13,138	5,157	7,344	637	0	0	0
OTHER	(5,194)	0	0	0	0	16,806	(22,000)
Direct Billed	43,889	0	0	0	0	1,733	42,156
Total	1,079,046	112,670	211,152	11,345	610,291	32,108	101,480

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 are dispatching on a contractual agreement. 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 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .2 - Costs To Be Allocated
For Department COMMUNICATIONS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,373,103			1,373,103
FIXED ASSETS	0			
Total Deductions:	0			0
BUILDING USE	7,792		7,792	
EQUIPMENT USE	41,237		41,237	
ADMINISTRATION	5,487	317	5,804	
INSURANCE	5,321	104	5,425	
PERSONNEL	14,677	632	15,309	
FINANCE	9,545	90	9,635	
Total Allocated Additions:	84,059	1,143	85,202	85,202
OTHER REVENUE-PROJECT REIMBURSEMENT	(1,200)			
CHARGES FOR SERVICES-RENT	0			
Total Departmental Cost Adjustments:	(1,200)			(1,200)
Total To Be Allocated:	1,455,962	1,143		1,457,105



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .3 - Costs Allocated By Activity
For Department COMMUNICATIONS

	Total	General & Admin	RADIO DISPATCH
Wages & Benefits			
SALARIES & WAGES	894,944	0	894,944
FRINGE BENEFITS	313,363	0	313,363
Other Expense & Cost			
SERVICES & SUPPLIES	164,796	0	164,796
*FIXED ASSETS	0	0	0
Departmental Totals			
Total Expenditures	1,373,103	0	1,373,103
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
OTHER REVENUE-PROJECT REIMBURSEMENT	(1,200)	(1,200)	0
CHARGES FOR SERVICES-RENT	0	0	0
Functional Cost	1,371,903	(1,200)	1,373,103
Allocation Step 1			
Inbound- All Others	84,059	0	84,059
Reallocate Admin Costs		1,200	(1,200)
1st Allocation	1,455,962	0	1,455,962
Allocation Step 2			
Inbound- All Others	1,143	0	1,143
2nd Allocation	1,143	0	1,143
Total For 07 COMMUNICATIONS			
Total Allocated	1,457,105	0	1,457,105



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .4 - Detail Activity Allocations
For Department COMMUNICATIONS

Activity - RADIO DISPATCH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF-OPS.	33,336	44.8946	653,647	-174,533	479,114	513	479,627
PROBATION	5,751	7.7450	112,765		112,765	89	112,854
FIRE	4,171	5.6172	81,784	-165,936	-84,152	64	-84,088
ANIMAL CONTROL	5,647	7.6050	110,726		110,726	87	110,813
OTHER	25,349	34.1382	497,040	-548,518	-51,478	390	-51,088
SubTotal	74,254	100.0000	1,455,962	-888,987	566,975	1,143	568,118
Direct Billed				888,987	888,987		888,987
TOTAL	74,254	100.0000	1,455,962		1,455,962	1,143	1,457,105

Allocation Basis: NUMBER OF CALLS

Allocation Source: COMMUNICATIONS RECORDS

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .5 - Allocation Summary
For Department COMMUNICATIONS

Receiving Department	Total	RADIO DISPATCH
SHERIFF-OPS.	479,627	479,627
PROBATION	112,854	112,854
FIRE	(84,088)	(84,088)
ANIMAL CONTROL	110,813	110,813
OTHER	(51,088)	(51,088)
Direct Billed	888,987	888,987
Total	1,457,105	1,457,105

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 2009 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 \$119,737 are shown as direct billed to the appropriate departments.

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .2 - Costs To Be Allocated
For Department COUNTY COUNSEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	896,066			896,066
FIXED ASSETS	0			
Total Deductions:	0			0
BUILDING USE	4,062		4,062	
EQUIPMENT USE	360		360	
ADMINISTRATION	4,101	237	4,338	
INSURANCE	2,499	49	2,548	
PERSONNEL	6,759	291	7,050	
FINANCE	6,461	61	6,522	
COUNTY COUNSEL		135,044	135,044	
Total Allocated Additions:	24,242	135,682	159,924	159,924
Total To Be Allocated:	920,308	135,682		1,055,990

County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .3 - Costs Allocated By Activity
For Department COUNTY COUNSEL

	Total	General & Admin	LEGAL SERVICES	UNALLOWED
Wages & Benefits				
SALARIES & WAGES	581,507	190,323	291,714	99,470
FRINGE BENEFITS	244,305	79,961	122,543	41,801
Other Expense & Cost				
SERVICES & SUPPLIES	70,254	22,994	35,240	12,020
*FIXED ASSETS	0	0	0	0
Departmental Totals				
Total Expenditures	896,066	293,278	449,497	153,291
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	896,066	293,278	449,497	153,291
Allocation Step 1				
Inbound- All Others	24,242	24,242	0	0
Reallocate Admin Costs		(317,520)	236,774	80,746
Unallocated Costs	(234,037)	0	0	(234,037)
1st Allocation	686,271	0	686,271	0
Allocation Step 2				
Inbound- All Others	135,682	135,682	0	0
Reallocate Admin Costs		(135,682)	101,178	34,504
Unallocated Costs	(34,504)	0	0	(34,504)
2nd Allocation	101,178	0	101,178	0
Total For 08 COUNTY COUNSEL				
Total Allocated	787,449	0	787,449	0



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
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	519	5.2240	35,850		35,850		35,850
PERSONNEL	386	3.8853	26,663		26,663		26,663
FINANCE	36	0.3624	2,487		2,487		2,487
COUNTY COUNSEL	1,955	19.6779	135,044		135,044		135,044
BOARD OF SUP.	1,633	16.4368	112,801		112,801	23,473	136,274
ASSESSOR	95	0.9562	6,562		6,562	1,366	7,928
ELECTIONS	29	0.2919	2,003		2,003	417	2,420
INFO. TECHNOLOGY	64	0.6442	4,421		4,421	920	5,341
PURCHASING	4	0.0403	276		276	57	333
LAW LIBRARY	9	0.0906	622		622	129	751
TRIAL COURT	4	0.0403	276	-519	-243	57	-186
DA PROSECUTION	69	0.6945	4,766		4,766	992	5,758
CHILD SUPPORT	5	0.0503	345		345	72	417
GRAND JURY	72	0.7247	4,973		4,973	1,035	6,008
SHERIFF ADMIN	236	2.3754	16,302		16,302	3,392	19,694
PROBATION	193	1.9426	13,332		13,332	2,774	16,106
FIRE	73	0.7348	5,043		5,043	1,049	6,092
AG COMMISSIONER	19	0.1912	1,312		1,312	273	1,585
PLANNING	395	3.9758	27,285		27,285	5,678	32,963
LAFCO	18	0.1812	<u>1,243</u>	-1,079	164	259	423
RECORDER	43	0.4328	2,970		2,970	618	3,588
PUBLIC GUARDIAN	303	3.0498	20,930	-31,471	-10,541	4,355	-6,186
ANIMAL CONTROL	106	1.0669	7,322		7,322	1,524	8,846
EHS	294	2.9592	20,308		20,308	4,226	24,534
MENTAL HEALTH	1	0.0101	69	-42	27	14	41
MENTAL HLTH-CNTY	0			-811	-811		-811
SUBSTANCE ABUSE	0			-781	-781		-781
BHA-MH ACT	0			-1,515	-1,515		-1,515
FIRST 5	34	0.3422	2,349	-3,075	-726	489	-237
BHA	35	0.3523	2,418	-402	2,016	503	2,519
WELFARE	2,213	22.2748	152,868	-46,747	106,121	31,810	137,931



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
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
IHSS	47	0.4731	3,247	-2,408	839	676	1,515
JOB TRAINING	5	0.0503	345		345	72	417
LIBRARY	11	0.1107	760		760	158	918
PARKS	1	0.0101	69		69	14	83
TRANSIT AGENCY	33	0.3322	2,280	-3,119	-839	474	-365
PW-ADMIN	216	2.1741	14,920		14,920	3,105	18,025
KCWMA	4	0.0403	276	-453	-177	57	-120
OTHER	775	7.8007	53,534	-27,315	26,219	11,140	37,359
SubTotal	9,935	100.0000	686,271	-119,737	566,534	101,178	667,712
Direct Billed				119,737	119,737		119,737
TOTAL	9,935	100.0000	686,271		686,271	101,178	787,449

Allocation Basis: DIRECT HOURS OF ATTORNEYS

Allocation Source: COUNTY COUNSEL TIME RECORDS



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .5 - Allocation Summary
For Department COUNTY COUNSEL

Receiving Department	Total	LEGAL SERVICES
ADMINISTRATION	35,850	35,850
PERSONNEL	26,663	26,663
FINANCE	2,487	2,487
COUNTY COUNSEL	135,044	135,044
BOARD OF SUP.	136,274	136,274
ASSESSOR	7,928	7,928
ELECTIONS	2,420	2,420
INFO. TECHNOLOGY	5,341	5,341
PURCHASING	333	333
LAW LIBRARY	751	751
TRIAL COURT	(186)	(186)
DA PROSECUTION	5,758	5,758
CHILD SUPPORT	417	417
GRAND JURY	6,008	6,008
SHERIFF ADMIN	19,694	19,694
PROBATION	16,106	16,106
FIRE	6,092	6,092
AG COMMISSIONER	1,585	1,585
PLANNING	32,963	32,963
LAFCO	423	423
RECORDER	3,588	3,588
PUBLIC GUARDIAN	(6,186)	(6,186)
ANIMAL CONTROL	8,846	8,846
EHS	24,534	24,534
MENTAL HEALTH	41	41
MENTAL HLTH-CNTY	(811)	(811)
SUBSTANCE ABUSE	(781)	(781)
BHA-MH ACT	(1,515)	(1,515)
FIRST 5	(237)	(237)
BHA	2,519	2,519
WELFARE	137,931	137,931
IHSS	1,515	1,515
JOB TRAINING	417	417
LIBRARY	918	918



County of Kings
Cost Plan Year 2010 - 2011
Fiscal Year 2008 - 2009
Schedule .5 - Allocation Summary
For Department COUNTY COUNSEL

Receiving Department	Total	LEGAL SERVICES
PARKS	83	83
TRANSIT AGENCY	(365)	(365)
PW-ADMIN	18,025	18,025
KCWMA	(120)	(120)
OTHER	37,359	37,359
Direct Billed	119,737	119,737
Total	<u>787,449</u>	<u>787,449</u>

