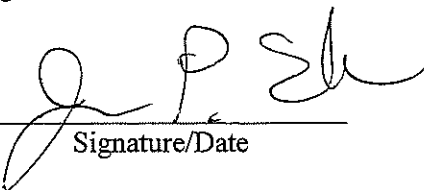


KINGS COUNTY, CALIFORNIA
COUNTYWIDE COST ALLOCATION PLAN
ACTUAL FY 2018/2019

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, 2019, was prepared in accordance with the Code of Federal Regulations, 2 CFR Part 200. I further certify: (1) that no costs other than those incurred by Kings County or allocated to Kings County via an approved central service cost allocated plan were included in the proposed costs, (2) that the costs that have been treated as indirect costs have not been claimed as direct costs, and (3) that similar types of costs have been accorded consistent accounting treatment.

 12-17-19

Signature/Date

James Erb
Name

Director of Finance
Title

COUNTY OF KINGS FY 2018/2019
COUNTYWIDE COST ALLOCATION PLAN
DATA PROCESSING – INTERNAL SERVICE FUND

NATURE AND EXTENT OF SERVICES

Kings County operates a central computer center that provides both regular continuing and special computer support to most operating departments. Services are provided in order to more efficiently process the volumes of data that must be managed as part of the County's varied activities.

Billings for services are made to user organizations based on the attached rate schedule. The price schedule is related to and designed to recover the full cost of services provided such as: salaries and fringe benefits of departmental personnel, maintenance, utilities, and straight line depreciation of equipment. In addition to these standard rates there are other rates charged based on user specific services.

Kings County
Information Technology
Standard Rates

F/Y 2019-2020

Analyst Rate	\$133.48 /hr
Mainframe Rate	\$152.00 /hr
Core Network Services	\$19.76 /month/Connection
E-mail Services	\$0.03 /month/MB storage
Service Desk	\$65.10 /month/PC
Data Storage	\$0.29 /month/GB storage
Data Infrastructure	\$17.90 /month/PC
Digital Imaging	\$0.17 /scan
Record Storage	\$1.85 /box/month
Shredding	\$5.00 /box
Purchasing	\$57.61 /hr

COUNTY OF KINGS FY 2018/2019
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 2018/2019**

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 2018/2019
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 2020-2021
Fiscal Year 2018-2019
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County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	BOARD OF SUP.	ASSESSOR	F/A REPAIR	ELECTIONS	EMP. BENEFITS	INFO. TECHNOLOGY	ITD PC REPLACEMENT
BUILDING DEPRECIATION	9,986	8,899	0	5,672	0	30,385	0
EQUIPMENT	0	5,938	0	897	0	0	0
ADMINISTRATION	2,867	8,162	0	3,269	0	15,647	647
INSURANCE	5,032	14,327	0	4,235	0	16,805	0
HUMAN RESOURCES	5,239	17,214	0	4,491	0	19,460	0
FINANCE	7,451	21,851	0	9,097	252	34,353	941
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	107,660	4,300	0	15,839	0	653	0
Total Allocated	138,235	80,691	0	43,500	252	117,303	1,588
Roll Forward	(190)	3,026	0	14,525	88	(15,802)	(813)
Cost With Roll Forward	138,045	83,717	0	58,025	340	101,501	775
Adjustments	0	0	0	0	0	0	0
Proposed Costs	138,045	83,717	0	58,025	340	101,501	775



County of Kings
Cost Plan Year 2020-2021
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Detail

Allocated Costs By Department

Central Service Departments	PURCHASING	MICROFILM/STORAGE	CENTRAL SERVICES	TELECOMMUNICATION	IT ADMIN.	UNEMP. INS.	WORKERS COMP
BUILDING DEPRECIATION	1,223	11,221	7,081	0	0	0	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	656	1,091	2,692	1,992	0	0	3,541
INSURANCE	1,347	2,837	2,909	19	2,310	0	0
HUMAN RESOURCES	1,497	2,245	2,993	0	2,993	0	0
FINANCE	1,984	3,449	7,445	3,558	2,001	132	5,006
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	2,013	0	0	0	0	0	0
Total Allocated	8,720	20,843	23,120	5,569	7,304	132	8,547
Roll Forward	323	(4,724)	(501)	(241)	1,222	75	(1,555)
Cost With Roll Forward	9,043	16,119	22,619	5,328	8,526	207	6,992
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,043	16,119	22,619	5,328	8,526	207	6,992



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019

Detail

Allocated Costs By Department

Central Service Departments	LIAB. INSURANCE	LAW LIBRARY	GEN. FUND COURT	DA AB109	COURT REPORTER	DA PROSECUTION	DA CAC GRANT
BUILDING DEPRECIATION	0	2,300	175,132	0	0	21,924	0
EQUIPMENT	0	0	0	0	0	26,834	0
ADMINISTRATION	4,651	246	15,296	629	87	21,215	444
INSURANCE	0	767	10,122	1,451	0	33,170	19
HUMAN RESOURCES	0	598	0	1,872	0	30,686	0
FINANCE	7,556	1,106	27,810	1,899	109	40,842	1,158
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	326	0	871	0	7,620	0
Total Allocated	12,207	5,343	228,360	6,722	196	182,291	1,621
Roll Forward	3,526	85	(49,086)	(3,416)	(37)	2,157	0
Cost With Roll Forward	15,733	5,428	179,274	3,306	159	184,448	1,621
Adjustments	0	0	0	0	0	0	0
Proposed Costs	15,733	5,428	179,274	3,306	159	184,448	1,621



County of Kings
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Detail

Allocated Costs By Department

Central Service Departments	CHILD SUPPORT	DA CHILD ABDUCT.	CHILD ADVOCACY	DA FED VAWA	DA PRISONS	DA ST RAPE GRANT	DA MISC GRANTS
BUILDING DEPRECIATION	0	0	10,696	0	0	0	0
EQUIPMENT	0	0	774	0	0	0	3,109
ADMINISTRATION	15,442	583	1,910	1,157	3,202	0	1,164
INSURANCE	34,433	1,164	2,331	1,737	4,603	19	1,737
HUMAN RESOURCES	39,668	1,497	2,695	2,245	5,988	0	2,245
FINANCE	46,409	1,801	5,510	2,977	7,854	0	(2,623)
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	1,415	0	0	0	0	0	0
Total Allocated	137,367	5,045	23,916	8,116	21,647	19	5,632
Roll Forward	15,617	303	4,250	853	1,950	(5)	(3,295)
Cost With Roll Forward	152,984	5,348	28,166	8,969	23,597	14	2,337
Adjustments	0	0	0	0	0	0	0
Proposed Costs	152,984	5,348	28,166	8,969	23,597	14	2,337



County of Kings
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Detail

Allocated Costs By Department

Central Service Departments	GRAND JURY	SHERIFF ADMIN	SHERIFF- CIVIL	SHERIFF-GTF	SHERIFF-NTF	SHERIFF-AB109	SHERIFF-OPS.
BUILDING DEPRECIATION	0	57,634	0	12,494	12,494	0	0
EQUIPMENT	656	25,274	0	0	1,090	5,663	118,990
ADMINISTRATION	385	8,924	100	76	136	23,820	35,603
INSURANCE	19	12,248	19	446	446	35,532	870,401
HUMAN RESOURCES	0	12,724	0	0	0	46,404	45,843
FINANCE	3,314	23,298	337	511	718	59,302	77,600
COMMUNICATIONS	0	0	0	0	0	0	841,612
COUNTY COUNSEL	1,742	17,526	0	0	0	38,645	0
Total Allocated	6,116	157,628	456	13,527	14,884	209,366	1,990,049
Roll Forward	758	(23,246)	0	(5,391)	(13,286)	(35,282)	302,877
Cost With Roll Forward	6,874	134,382	456	8,136	1,598	174,084	2,292,926
Adjustments	0	0	0	0	0	0	0
Proposed Costs	6,874	134,382	456	8,136	1,598	174,084	2,292,926



County of Kings
Cost Plan Year 2020-2021
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Detail

Allocated Costs By Department

Central Service Departments	RURAL CRIME	SHERIFF OPS-AB443	COURT SECURITY	SHERIFF - JAIL	JAIL KITCHEN	SHERIFF-INMATE WELFARE	ASSET FORFEITURE TRUST
BUILDING DEPRECIATION	0	0	0	936,575	42,191	0	0
EQUIPMENT	3,571	0	0	28,315	4,991	0	0
ADMINISTRATION	1,276	1,863	5,589	45,906	0	259	216
INSURANCE	1,737	2,882	9,040	83,544	5,637	19	19
HUMAN RESOURCES	2,245	3,742	11,788	77,839	6,736	0	0
FINANCE	2,938	4,562	14,319	108,767	6,996	1,124	395
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	11,767	13,049	40,736	1,280,946	66,551	1,402	630
Roll Forward	(6,194)	1,313	1,690	(144,971)	25,775	(370)	343
Cost With Roll Forward	5,573	14,362	42,426	1,135,975	92,326	1,032	973
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,573	14,362	42,426	1,135,975	92,326	1,032	973



County of Kings
Cost Plan Year 2020-2021
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Detail

Allocated Costs By Department

Central Service Departments	SHERIFF-SPECIAL TRUST	JUVENILE CENTER	PROBATION-AB109	PROBATION-SB678	PROB-GREAT GRANT	PROB-YOYG	PROB-PROP 36
BUILDING DEPRECIATION	0	56,916	0	0	0	0	0
EQUIPMENT	0	8,124	3,739	0	0	0	0
ADMINISTRATION	182	15,367	6,607	4,817	0	2,340	0
INSURANCE	19	26,192	11,760	2,882	0	2,882	19
HUMAN RESOURCES	0	29,938	15,344	3,742	0	3,742	0
FINANCE	474	39,388	18,457	9,409	10	5,804	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	17,036	0	0	0	0
Total Allocated	675	175,925	72,943	20,850	10	14,768	19
Roll Forward	69	(259)	(22,239)	(24,768)	3	3,049	2
Cost With Roll Forward	744	175,666	50,704	(3,918)	13	17,817	21
Adjustments	0	0	0	0	0	0	0
Proposed Costs	744	175,666	50,704	(3,918)	13	17,817	21



County of Kings
Cost Plan Year 2020-2021
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Detail

Allocated Costs By Department

Central Service Departments	PROBATION	TITLE II GRANTS	VICTIM WITNESS	FEMALE JUV CENTER	VICTIM ASSIST PROG	PROB. MISC GRANTS	FIRE
BUILDING DEPRECIATION	40,424	0	0	0	0	0	73,431
EQUIPMENT	2,033	0	610	0	4,533	0	389,742
ADMINISTRATION	18,935	0	0	0	965	1,670	42,707
INSURANCE	30,604	0	243	0	2,024	3,006	58,145
HUMAN RESOURCES	35,552	0	0	0	2,619	3,742	64,366
FINANCE	49,752	0	0	0	3,521	5,135	101,254
COMMUNICATIONS	188,256	0	0	0	0	0	(73,305)
COUNTY COUNSEL	5,715	0	0	0	0	0	6,368
Total Allocated	371,271	0	853	0	13,662	13,553	662,708
Roll Forward	(26,667)	0	(96)	0	1,743	(232)	(77,595)
Cost With Roll Forward	344,604	0	757	0	15,405	13,321	585,113
Adjustments	0	0	0	0	0	0	0
Proposed Costs	344,604	0	757	0	15,405	13,321	585,113



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019

Detail

Allocated Costs By Department

Central Service Departments	OFFICE OF EMERG MGT	HOMELAND SECURITY	AG COMMISSIONER	BLDG INSPECTION	PLANNING	LAFCO	REGIONAL PLANNING
BUILDING DEPRECIATION	0	0	42,067	1,521	4,581	238	0
EQUIPMENT	21,046	0	6,388	0	3,057	0	0
ADMINISTRATION	2,714	1,074	9,030	2,406	3,825	222	0
INSURANCE	1,164	19	21,397	2,486	5,704	47	0
HUMAN RESOURCES	1,497	0	17,963	2,993	6,736	0	0
FINANCE	4,344	2,189	24,705	5,619	10,739	634	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	6,640	0	12,510	55	0
Total Allocated	30,765	3,282	128,190	15,025	47,152	1,196	0
Roll Forward	3,883	3,175	(2,558)	1,848	10,137	2,566	0
Cost With Roll Forward	34,648	6,457	125,632	16,873	57,289	3,762	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	34,648	6,457	125,632	16,873	57,289	3,762	0



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019

Detail

Allocated Costs By Department

Central Service Departments	KCAG	RECORDER	PUBLIC GUARDIAN	ANIMAL CONTROL	ANIMAL SHELTER	HEALTH DEPT	HEALTH-ADMIN
BUILDING DEPRECIATION	0	1,345	6,368	0	4,872	0	38,361
EQUIPMENT	0	2,153	830	6,735	1,229	12,641	36,472
ADMINISTRATION	0	2,586	1,900	1,266	2,898	1,319	272
INSURANCE	0	4,776	6,970	1,737	4,419	591	16,638
HUMAN RESOURCES	0	5,988	8,233	2,245	4,491	749	10,479
FINANCE	4,028	7,244	8,660	3,683	9,747	2,880	9,167
COMMUNICATIONS	0	0	0	77,517	0	0	0
COUNTY COUNSEL	0	0	(477)	2,721	0	0	6,205
Total Allocated	4,028	24,092	32,484	95,904	27,656	18,180	117,594
Roll Forward	1,566	2,765	(39,047)	(21,144)	785	(4,549)	(18,558)
Cost With Roll Forward	5,594	26,857	(6,563)	74,760	28,441	13,631	99,036
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,594	26,857	(6,563)	74,760	28,441	13,631	99,036



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019

Detail

Allocated Costs By Department

Central Service Departments	COMM. DISEASE	EHS	PUB HLTH NURSING	HEALTH LAB	MEDICAL RECORDS	TOBACCO GRANT	WIC
BUILDING DEPRECIATION	0	0	0	0	0	0	0
EQUIPMENT	0	0	0	0	0	0	20,539
ADMINISTRATION	2,613	5,801	2,410	2,413	0	2,406	7,876
INSURANCE	4,028	8,087	3,456	2,310	19	2,882	14,912
HUMAN RESOURCES	5,239	9,730	4,491	2,993	0	3,742	19,460
FINANCE	7,402	13,954	6,230	6,173	0	5,797	22,607
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	1,851	0	0	0	0	0
Total Allocated	19,282	39,423	16,587	13,889	19	14,827	85,394
Roll Forward	882	245	2,618	3,479	(105)	11,342	5,668
Cost With Roll Forward	20,164	39,668	19,205	17,368	(86)	26,169	91,062
Adjustments	0	0	0	0	0	0	0
Proposed Costs	20,164	39,668	19,205	17,368	(86)	26,169	91,062



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019

Detail

Allocated Costs By Department

Central Service Departments	TB PROGRAM	FAMILY PLANNING	HEALTH INFO MGT	EMERGENCY PREP	AIDS PROGRAM	CHILD HEALTH	CALIFORNIA CHILDREN
BUILDING DEPRECIATION	0	0	0	0	0	0	0
EQUIPMENT	0	0	0	20,969	0	0	635
ADMINISTRATION	634	0	1,479	1,635	846	3,119	4,690
INSURANCE	591	19	4,603	1,164	1,164	3,914	5,862
HUMAN RESOURCES	749	0	5,988	1,497	1,497	5,089	7,635
FINANCE	1,828	0	5,425	3,538	3,325	7,081	11,043
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	3,802	19	17,495	28,803	6,832	19,203	29,865
Roll Forward	384	2	(2,743)	(10,846)	(1,335)	4,235	3,972
Cost With Roll Forward	4,186	21	14,752	17,957	5,497	23,438	33,837
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,186	21	14,752	17,957	5,497	23,438	33,837



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019

Detail

Allocated Costs By Department

Central Service Departments	HEALTH GRANTS	MARGOLIN GRANT	MEDICAL ASSISTANCE	MENTAL HEALTH	MENTAL HLTH-CNTY	SUBSTANCE ABUSE	BHA-MH ACT
BUILDING DEPRECIATION	0	0	0	0	0	0	0
EQUIPMENT	0	0	0	0	0	0	6,072
ADMINISTRATION	891	1,001	0	31,277	4,077	9,498	47,715
INSURANCE	1,164	1,050	0	0	19	1,164	19,493
HUMAN RESOURCES	1,497	1,347	0	0	0	1,497	25,447
FINANCE	2,485	2,263	171	41,583	6,020	15,218	81,414
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	6,037	5,661	171	72,860	10,116	27,377	180,141
Roll Forward	(141)	924	79	(4,308)	(734)	1,942	46,901
Cost With Roll Forward	5,896	6,585	250	68,552	9,382	29,319	227,042
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,896	6,585	250	68,552	9,382	29,319	227,042



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019

Detail

Allocated Costs By Department

Central Service Departments	FIRST 5	AOD GRANTS	BHA	HUMAN SERVICES	WHOLE PERSON CARE	IHSS	CATEGORICAL AID
BUILDING DEPRECIATION	0	0	2,734	712,238	0	0	0
EQUIPMENT	0	0	1,071	0	0	0	0
ADMINISTRATION	7,274	0	0	155,870	10,647	1,528	0
INSURANCE	1,737	0	12,620	319,233	19	19	0
HUMAN RESOURCES	2,245	0	16,466	152,854	0	0	0
FINANCE	5,691	0	10,781	419,572	13,507	2,372	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	(1,035)	0	(11,287)	2,800	0	(1,515)	0
Total Allocated	15,912	0	32,385	1,762,567	24,173	2,404	0
Roll Forward	(2,636)	0	19,732	460,877	0	388	0
Cost With Roll Forward	13,276	0	52,117	2,223,444	24,173	2,792	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	13,276	0	52,117	2,223,444	24,173	2,792	0



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Allocated Costs By Department

Detail

Central Service Departments	CHILD ABUSE	JOB TRAINING	LIBRARY	AG EXTENSION	ROADS	PARKS	BLDG PROJECTS
BUILDING DEPRECIATION	0	0	38,175	24,420	973	22,846	0
EQUIPMENT	0	0	37,935	0	0	0	0
ADMINISTRATION	129	0	7,757	696	48,804	4,379	0
INSURANCE	0	11,475	16,953	2,433	418,244	7,308	0
HUMAN RESOURCES	0	14,969	13,105	1,123	15,717	6,736	0
FINANCE	689	18,427	21,811	1,988	77,169	13,107	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	925	55	381	0	544	0
Total Allocated	818	45,796	135,791	31,041	560,907	54,920	0
Roll Forward	(1,370)	2,323	(15,401)	(6,315)	391,012	(13,609)	0
Cost With Roll Forward	(552)	48,119	120,390	24,726	951,919	41,311	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(552)	48,119	120,390	24,726	951,919	41,311	0



County of Kings
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Fiscal Year 2018-2019

Detail

Allocated Costs By Department

Central Service Departments	FLEET MANAGEMENT	BLDG MAINTENANCE	SURVEYOR	KCAPTA AITS	TRANSIT AGENCY	KCAPTA VAN POOL	AIT5 II
BUILDING DEPRECIATION	10,447	22,953	0	0	0	0	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	11,446	12,471	2,250	0	0	0	0
INSURANCE	6,821	20,543	2,882	0	0	0	0
HUMAN RESOURCES	5,239	24,699	3,742	0	0	0	0
FINANCE	25,270	37,086	5,397	0	4,993	0	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	59,223	117,752	14,271	0	4,993	0	0
Roll Forward	(14,326)	(1,395)	4,764	0	923	0	0
Cost With Roll Forward	44,897	116,357	19,035	0	5,916	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	44,897	116,357	19,035	0	5,916	0	0



County of Kings
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Detail

Allocated Costs By Department

Central Service Departments	GREENFIELD AITS	VENTURA AITS	SACRAMENTO AITS	CAL VANS ADMIN	VANPOOL	AITS	PW-ADMIN
BUILDING DEPRECIATION	0	0	0	8,866	0	0	6,647
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	0	0	0	0	0	0	0
INSURANCE	0	0	0	949	0	0	3,077
HUMAN RESOURCES	0	0	0	0	0	0	2,993
FINANCE	0	0	0	7,799	5,415	8,149	3,317
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	26,724
Total Allocated	0	0	0	17,614	5,415	8,149	42,758
Roll Forward	0	0	0	6,840	1,347	3,994	2,458
Cost With Roll Forward	0	0	0	24,454	6,762	12,143	45,216
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	24,454	6,762	12,143	45,216



County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	KCWMA	OTHER	SubTotal	Direct Billed	Unallocated	Total
BUILDING DEPRECIATION	0	916,443	3,382,773	0	0	3,382,773
EQUIPMENT	0	0	812,655	0	0	812,655
ADMINISTRATION	0	0	747,477	353,107	4,209	1,104,793
INSURANCE	0	0	2,267,301	45,016	0	2,312,317
HUMAN RESOURCES	0	0	929,152	177,966	0	1,107,118
FINANCE	27,204	(12,175)	1,812,078	51,111	1,304,200	3,167,389
COMMUNICATIONS	0	152,591	1,186,671	281,722	0	1,468,393
COUNTY COUNSEL	(3,932)	85,657	356,551	920,405	640,080	1,917,036
Total Allocated	23,272	1,142,516	11,494,658	1,829,327	1,948,489	15,272,474
Roll Forward	(1,673)	295,763	1,062,387	0	0	1,062,387
Cost With Roll Forward	21,599	1,438,279	12,557,045	1,829,327	1,948,489	16,334,861
Adjustments	0	0	0	0	0	0
Proposed Costs	21,599	1,438,279	12,557,045	1,829,327	1,948,489	16,334,861



County of Kings
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Fiscal Year 2018-2019
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2021	Fixed Costs Fiscal 2021	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
BOARD OF SUP.	138,235	138,425	(190)	138,045	0	138,045
ASSESSOR	80,691	77,665	3,026	83,717	0	83,717
F/A REPAIR	0	0	0	0	0	0
ELECTIONS	43,500	28,975	14,525	58,025	0	58,025
EMP. BENEFITS	252	164	88	340	0	340
INFO. TECHNOLOGY	117,303	133,105	(15,802)	101,501	0	101,501
ITD PC REPLACEMENT	1,588	2,401	(813)	775	0	775
PURCHASING	8,720	8,397	323	9,043	0	9,043
MICROFILM/STORAGE	20,843	25,567	(4,724)	16,119	0	16,119
CENTRAL SERVICES	23,120	23,621	(501)	22,619	0	22,619
TELECOMMUNICATION	5,569	5,810	(241)	5,328	0	5,328
IT ADMIN.	7,304	6,082	1,222	8,526	0	8,526
UNEMP. INS.	132	57	75	207	0	207
WORKERS COMP	8,547	10,102	(1,555)	6,992	0	6,992
LIAB. INSURANCE	12,207	8,681	3,526	15,733	0	15,733
LAW LIBRARY	5,343	5,258	85	5,428	0	5,428
GEN. FUND COURT	228,360	277,446	(49,086)	179,274	0	179,274
DA AB109	6,722	10,138	(3,416)	3,306	0	3,306
COURT REPORTER	196	233	(37)	159	0	159
DA PROSECUTION	182,291	180,134	2,157	184,448	0	184,448
DA CAC GRANT	1,621	0	0	1,621	0	1,621
CHILD SUPPORT	137,367	121,750	15,617	152,984	0	152,984
DA CHILD ABDUCT.	5,045	4,742	303	5,348	0	5,348
CHILD ADVOCACY	23,916	19,666	4,250	28,166	0	28,166
DA FED VAWA	8,116	7,263	853	8,969	0	8,969
DA PRISONS	21,647	19,697	1,950	23,597	0	23,597
DA ST RAPE GRANT	19	24	(5)	14	0	14
DA MISC GRANTS	5,632	8,927	(3,295)	2,337	0	2,337
GRAND JURY	6,116	5,358	758	6,874	0	6,874
SHERIFF ADMIN	157,628	180,874	(23,246)	134,382	0	134,382
SHERIFF- CIVIL	456	0	0	456	0	456
SHERIFF-GTF	13,527	18,918	(5,391)	8,136	0	8,136
SHERIFF-NTF	14,884	28,170	(13,286)	1,598	0	1,598
SHERIFF-AB109	209,366	244,648	(35,282)	174,084	0	174,084
SHERIFF-OPS.	1,990,049	1,687,172	302,877	2,292,926	0	2,292,926



County of Kings
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Fiscal Year 2018-2019
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2021	Fixed Costs Fiscal 2021	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
RURAL CRIME	11,767	17,961	(6,194)	5,573	0	5,573
SHERIFF OPS-AB443	13,049	11,736	1,313	14,362	0	14,362
COURT SECURITY	40,736	39,046	1,690	42,426	0	42,426
SHERIFF - JAIL	1,280,946	1,425,917	(144,971)	1,135,975	0	1,135,975
JAIL KITCHEN	66,551	40,776	25,775	92,326	0	92,326
SHERIFF-INMATE WELFARE	1,402	1,772	(370)	1,032	0	1,032
ASSET FORFEITURE TRUST	630	287	343	973	0	973
SHERIFF-SPECIAL TRUST	675	606	69	744	0	744
JUVENILE CENTER	175,925	176,184	(259)	175,666	0	175,666
PROBATION-AB109	72,943	95,182	(22,239)	50,704	0	50,704
PROBATION-SB678	20,850	45,618	(24,768)	(3,918)	0	(3,918)
PROB-GREAT GRANT	10	7	3	13	0	13
PROB-YOBBG	14,768	11,719	3,049	17,817	0	17,817
PROB-PROP 36	19	17	2	21	0	21
PROBATION	371,271	397,938	(26,667)	344,604	0	344,604
TITLE II GRANTS	0	0	0	0	0	0
VICTIM WITNESS	853	949	(96)	757	0	757
FEMALE JUV CENTER	0	0	0	0	0	0
VICTIM ASSIST PROG	13,662	11,919	1,743	15,405	0	15,405
PROB. MISC GRANTS	13,553	13,785	(232)	13,321	0	13,321
FIRE	662,708	740,303	(77,595)	585,113	0	585,113
OFFICE OF EMERG MGT	30,765	26,882	3,883	34,648	0	34,648
HOMELAND SECURITY	3,282	107	3,175	6,457	0	6,457
AG COMMISSIONER	128,190	130,748	(2,558)	125,632	0	125,632
BLDG INSPECTION	15,025	13,177	1,848	16,873	0	16,873
PLANNING	47,152	37,015	10,137	57,289	0	57,289
LAFCO	1,196	(1,370)	2,566	3,762	0	3,762
REGIONAL PLANNING	0	0	0	0	0	0
KCAG	4,028	2,462	1,566	5,594	0	5,594
RECORDER	24,092	21,327	2,765	26,857	0	26,857
PUBLIC GUARDIAN	32,484	71,531	(39,047)	(6,563)	0	(6,563)
ANIMAL CONTROL	95,904	117,048	(21,144)	74,760	0	74,760
ANIMAL SHELTER	27,656	26,871	785	28,441	0	28,441
HEALTH DEPT	18,180	22,729	(4,549)	13,631	0	13,631
HEALTH-ADMIN	117,594	136,152	(18,558)	99,036	0	99,036



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2021	Fixed Costs Fiscal 2021	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
COMM. DISEASE	19,282	18,400	882	20,164	0	20,164
EHS	39,423	39,178	245	39,668	0	39,668
PUB HLTH NURSING	16,587	13,969	2,618	19,205	0	19,205
HEALTH LAB	13,889	10,410	3,479	17,368	0	17,368
MEDICAL RECORDS	19	124	(105)	(86)	0	(86)
TOBACCO GRANT	14,827	3,485	11,342	26,169	0	26,169
WIC	85,394	79,726	5,668	91,062	0	91,062
TB PROGRAM	3,802	3,418	384	4,186	0	4,186
FAMILY PLANNING	19	17	2	21	0	21
HEALTH INFO MGT	17,495	20,238	(2,743)	14,752	0	14,752
EMERGENCY PREP	28,803	39,649	(10,846)	17,957	0	17,957
AIDS PROGRAM	6,832	8,167	(1,335)	5,497	0	5,497
CHILD HEALTH	19,203	14,968	4,235	23,438	0	23,438
CALIFORNIA CHILDREN	29,865	25,893	3,972	33,837	0	33,837
HEALTH GRANTS	6,037	6,178	(141)	5,896	0	5,896
MARGOLIN GRANT	5,661	4,737	924	6,585	0	6,585
MEDICAL ASSISTANCE	171	92	79	250	0	250
MENTAL HEALTH	72,860	77,168	(4,308)	68,552	0	68,552
MENTAL HLTH-CNTY	10,116	10,850	(734)	9,382	0	9,382
SUBSTANCE ABUSE	27,377	25,435	1,942	29,319	0	29,319
BHA-MH ACT	180,141	133,240	46,901	227,042	0	227,042
FIRST 5	15,912	18,548	(2,636)	13,276	0	13,276
AOD GRANTS	0	0	0	0	0	0
BHA	32,385	12,653	19,732	52,117	0	52,117
HUMAN SERVICES	1,762,567	1,301,690	460,877	2,223,444	0	2,223,444
WHOLE PERSON CARE	24,173	0	0	24,173	0	24,173
IHSS	2,404	2,016	388	2,792	0	2,792
CATEGORICAL AID	0	0	0	0	0	0
CHILD ABUSE	818	2,188	(1,370)	(552)	0	(552)
JOB TRAINING	45,796	43,473	2,323	48,119	0	48,119
LIBRARY	135,791	151,192	(15,401)	120,390	0	120,390
AG EXTENSION	31,041	37,356	(6,315)	24,726	0	24,726
ROADS	560,907	169,895	391,012	951,919	0	951,919
PARKS	54,920	68,529	(13,609)	41,311	0	41,311
BLDG PROJECTS	0	0	0	0	0	0



County of Kings
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Fiscal Year 2018-2019
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2021	Fixed Costs Fiscal 2021	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
FLEET MANAGEMENT	59,223	73,549	(14,326)	44,897	0	44,897
BLDG MAINTENANCE	117,752	119,147	(1,395)	116,357	0	116,357
SURVEYOR	14,271	9,507	4,764	19,035	0	19,035
KCAPTA AITS	0	0	0	0	0	0
TRANSIT AGENCY	4,993	4,070	923	5,916	0	5,916
KCAPTA VAN POOL	0	0	0	0	0	0
AITS II	0	0	0	0	0	0
GREENFIELD AITS	0	0	0	0	0	0
VENTURA AITS	0	0	0	0	0	0
SACRAMENTO AITS	0	0	0	0	0	0
CAL VANS ADMIN	17,614	10,774	6,840	24,454	0	24,454
VANPOOL	5,415	4,068	1,347	6,762	0	6,762
AITS	8,149	4,155	3,994	12,143	0	12,143
PW-ADMIN	42,758	40,300	2,458	45,216	0	45,216
KCWMA	23,272	24,945	(1,673)	21,599	0	21,599
OTHER	1,142,516	846,753	295,763	1,438,279	0	1,438,279
SubTotal	11,494,658	10,406,021	1,062,387	12,557,045	0	12,557,045
Direct Billed	1,829,327					1,829,327
Unallocated	1,948,489					1,948,489
Total	15,272,474					16,334,861



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING DEPRECIATION	3,412,494	0	
EQUIPMENT DEPRECIATION	855,819	0	
ADMINISTRATION	1,223,269	0	
INSURANCE	2,214,313	0	
HUMAN RESOURCES	1,226,654	(108,971)	
FINANCE	3,176,811	0	
COMMUNICATIONS	1,505,148	(122,433)	
COUNTY COUNSEL	1,889,370	0	
BOARD OF SUP.			138,235
ASSESSOR			80,691
F/A REPAIR			0
ELECTIONS			43,500
EMP. BENEFITS			252
INFO. TECHNOLOGY			117,303
ITD PC REPLACEMENT			1,588
PURCHASING			8,720
MICROFILM/STORAGE			20,843
CENTRAL SERVICES			23,120
TELECOMMUNICATION			5,569
IT ADMIN.			7,304
UNEMP. INS.			132
WORKERS COMP			8,547
LIAB. INSURANCE			12,207
LAW LIBRARY			5,343
GEN. FUND COURT			228,360
DA AB109			6,722
COURT REPORTER			196
DA PROSECUTION			182,291
DA CAC GRANT			1,621
CHILD SUPPORT			137,367
DA CHILD ABDUCT.			5,045
CHILD ADVOCACY			23,916
DA FED VAWA			8,116
DA PRISONS			21,647
DA ST RAPE GRANT			19
DA MISC GRANTS			5,632
GRAND JURY			6,116



County of Kings
Cost Plan Year 2020-2021
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Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
SHERIFF ADMIN			157,628
SHERIFF- CIVIL			456
SHERIFF-GTF			13,527
SHERIFF-NTF			14,884
SHERIFF-AB109			209,366
SHERIFF-OPS.			1,990,049
RURAL CRIME			11,767
SHERIFF OPS-AB443			13,049
COURT SECURITY			40,736
SHERIFF - JAIL			1,280,946
JAIL KITCHEN			66,551
SHERIFF-INMATE WELFARE			1,402
ASSET FORFEITURE TRUST			630
SHERIFF-SPECIAL TRUST			675
JUVENILE CENTER			175,925
PROBATION-AB109			72,943
PROBATION-SB678			20,850
PROB-GREAT GRANT			10
PROB-YOBG			14,768
PROB-PROP 36			19
PROBATION			371,271
TITLE II GRANTS			0
VICTIM WITNESS			853
FEMALE JUV CENTER			0
VICTIM ASSIST PROG			13,662
PROB. MISC GRANTS			13,553
FIRE			662,708
OFFICE OF EMERG MGT			30,765
HOMELAND SECURITY			3,282
AG COMMISSIONER			128,190
BLDG INSPECTION			15,025
PLANNING			47,152
LAFCO			1,196
REGIONAL PLANNING			0
KCAG			4,028
RECORDER			24,092
PUBLIC GUARDIAN			32,484



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
ANIMAL CONTROL			95,904
ANIMAL SHELTER			27,656
HEALTH DEPT			18,180
HEALTH-ADMIN			117,594
COMM. DISEASE			19,282
EHS			39,423
PUB HLTH NURSING			16,587
HEALTH LAB			13,889
MEDICAL RECORDS			19
TOBACCO GRANT			14,827
WIC			85,394
TB PROGRAM			3,802
FAMILY PLANNING			19
HEALTH INFO MGT			17,495
EMERGENCY PREP			28,803
AIDS PROGRAM			6,832
CHILD HEALTH			19,203
CALIFORNIA CHILDREN			29,865
HEALTH GRANTS			6,037
MARGOLIN GRANT			5,661
MEDICAL ASSISTANCE			171
MENTAL HEALTH			72,860
MENTAL HLTH-CNTY			10,116
SUBSTANCE ABUSE			27,377
BHA-MH ACT			180,141
FIRST 5			15,912
AOD GRANTS			0
BHA			32,385
HUMAN SERVICES			1,762,567
WHOLE PERSON CARE			24,173
IHSS			2,404
CATEGORICAL AID			0
CHILD ABUSE			818
JOB TRAINING			45,796
LIBRARY			135,791
AG EXTENSION			31,041
ROADS			560,907

All Monetary Values Are \$ Dollars

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County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
PARKS			54,920	
BLDG PROJECTS			0	
FLEET MANAGEMENT			59,223	
BLDG MAINTENANCE			117,752	
SURVEYOR			14,271	
KCAPTA AITS			0	
TRANSIT AGENCY			4,993	
KCAPTA VAN POOL			0	
AITS II			0	
GREENFIELD AITS			0	
VENTURA AITS			0	
SACRAMENTO AITS			0	
CAL VANS ADMIN			17,614	
VANPOOL			5,415	
AITS			8,149	
PW-ADMIN			42,758	
KCWMA			23,272	
OTHER			1,142,516	
Direct Billed Total			1,829,327	
Unallocated Total			1,948,489	
Totals	15,503,878	(231,404)	15,272,474	Deviation 0



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Detail Of Allocated Costs

Department	BUILDING 1.5	EQUIPMENT 2.5	INSURANCE 4.5	ADMINISTRATION 3.5	HUMAN RESOURCES 5.5	FINANCE 6.5	COMMUNICATIONS 7.5
BUILDING DEPRECIATION	(3,412,494)	0	0	0	0	0	0
EQUIPMENT	0	(855,819)	0	0	0	0	0
ADMINISTRATION	8,330	2,411	5,029	(1,263,752)	5,123	8,087	0
INSURANCE	0	0	(2,354,360)	131,490	0	6,326	0
HUMAN RESOURCES	3,550	1,081	5,645	3,770	(1,150,412)	11,494	0
FINANCE	6,510	2,005	11,733	11,079	14,221	(3,227,416)	0
COMMUNICATIONS	7,729	36,100	9,999	4,734	11,975	15,141	(1,468,393)
COUNTY COUNSEL	3,602	1,567	9,637	7,886	11,975	18,979	0
BOARD OF SUP.	9,986	0	5,032	2,867	5,239	7,451	0
ASSESSOR	8,899	5,938	14,327	8,162	17,214	21,851	0
F/A REPAIR	0	0	0	0	0	0	0
ELECTIONS	5,672	897	4,235	3,269	4,491	9,097	0
EMP. BENEFITS	0	0	0	0	0	252	0
INFO. TECHNOLOGY	30,385	0	16,805	15,647	19,460	34,353	0
ITD PC REPLACEMENT	0	0	0	647	0	941	0
PURCHASING	1,223	0	1,347	656	1,497	1,984	0
MICROFILM/STORAGE	11,221	0	2,837	1,091	2,245	3,449	0
CENTRAL SERVICES	7,081	0	2,909	2,692	2,993	7,445	0
TELECOMMUNICATION	0	0	19	1,992	0	3,558	0
IT ADMIN.	0	0	2,310	0	2,993	2,001	0
UNEMP. INS.	0	0	0	0	0	132	0
WORKERS COMP	0	0	0	3,541	0	5,006	0
LIAB. INSURANCE	0	0	0	4,651	0	7,556	0
LAW LIBRARY	2,300	0	767	246	598	1,106	0
GEN. FUND COURT	175,132	0	10,122	15,296	0	27,810	0
DA AB109	0	0	1,451	629	1,872	1,899	0
COURT REPORTER	0	0	0	87	0	109	0
DA PROSECUTION	21,924	26,834	33,170	21,215	30,686	40,842	0
DA CAC GRANT	0	0	19	444	0	1,158	0
CHILD SUPPORT	0	0	34,433	15,442	39,668	46,409	0
DA CHILD ABDUCT.	0	0	1,164	583	1,497	1,801	0
CHILD ADVOCACY	10,696	774	2,331	1,910	2,695	5,510	0
DA FED VAWA	0	0	1,737	1,157	2,245	2,977	0
DA PRISONS	0	0	4,603	3,202	5,988	7,854	0
DA ST RAPE GRANT	0	0	19	0	0	0	0
DA MISC GRANTS	0	3,109	1,737	1,164	2,245	(2,623)	0



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Detail Of Allocated Costs

Department	BUILDING 1.5	EQUIPMENT 2.5	INSURANCE 4.5	ADMINISTRATION 3.5	HUMAN RESOURCES 5.5	FINANCE 6.5	COMMUNICATIONS 7.5
GRAND JURY	0	656	19	385	0	3,314	0
SHERIFF ADMIN	57,634	25,274	12,248	8,924	12,724	23,298	0
SHERIFF- CIVIL	0	0	19	100	0	337	0
SHERIFF-GTF	12,494	0	446	76	0	511	0
SHERIFF-NTF	12,494	1,090	446	136	0	718	0
SHERIFF-AB109	0	5,663	35,532	23,820	46,404	59,302	0
SHERIFF-OPS.	0	118,990	870,401	35,603	45,843	77,600	841,612
RURAL CRIME	0	3,571	1,737	1,276	2,245	2,938	0
SHERIFF OPS-AB443	0	0	2,882	1,863	3,742	4,562	0
COURT SECURITY	0	0	9,040	5,589	11,788	14,319	0
SHERIFF - JAIL	936,575	28,315	83,544	45,906	77,839	108,767	0
JAIL KITCHEN	42,191	4,991	5,637	0	6,736	6,996	0
SHERIFF-INMATE	0	0	19	259	0	1,124	0
ASSET FORFEITURE	0	0	19	216	0	395	0
SHERIFF-SPECIAL TRUST	0	0	19	182	0	474	0
JUVENILE CENTER	56,916	8,124	26,192	15,367	29,938	39,388	0
PROBATION-AB109	0	3,739	11,760	6,607	15,344	18,457	0
PROBATION-SB678	0	0	2,882	4,817	3,742	9,409	0
PROB-GREAT GRANT	0	0	0	0	0	10	0
PROB-YOBG	0	0	2,882	2,340	3,742	5,804	0
PROB-PROP 36	0	0	19	0	0	0	0
PROBATION	40,424	2,033	30,604	18,935	35,552	49,752	188,256
TITLE II GRANTS	0	0	0	0	0	0	0
VICTIM WITNESS	0	610	243	0	0	0	0
FEMALE JUV CENTER	0	0	0	0	0	0	0
VICTIM ASSIST PROG	0	4,533	2,024	965	2,619	3,521	0
PROB. MISC GRANTS	0	0	3,006	1,670	3,742	5,135	0
FIRE	73,431	389,742	58,145	42,707	64,366	101,254	(73,305)
OFFICE OF EMERG MGT	0	21,046	1,164	2,714	1,497	4,344	0
HOMELAND SECURITY	0	0	19	1,074	0	2,189	0
AG COMMISSIONER	42,067	6,388	21,397	9,030	17,963	24,705	0
BLDG INSPECTION	1,521	0	2,486	2,406	2,993	5,619	0
PLANNING	4,581	3,057	5,704	3,825	6,736	10,739	0
LAFCO	238	0	47	222	0	634	0
REGIONAL PLANNING	0	0	0	0	0	0	0
KCAG	0	0	0	0	0	4,028	0



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Detail Of Allocated Costs

Department	BUILDING 1.5	EQUIPMENT 2.5	INSURANCE 4.5	ADMINISTRATION 3.5	HUMAN RESOURCES 5.5	FINANCE 6.5	COMMUNICATIONS 7.5
RECORDER	1,345	2,153	4,776	2,586	5,988	7,244	0
PUBLIC GUARDIAN	6,368	830	6,970	1,900	8,233	8,660	0
ANIMAL CONTROL	0	6,735	1,737	1,266	2,245	3,683	77,517
ANIMAL SHELTER	4,872	1,229	4,419	2,898	4,491	9,747	0
HEALTH DEPT	0	12,641	591	1,319	749	2,880	0
HEALTH-ADMIN	38,361	36,472	16,638	272	10,479	9,167	0
COMM. DISEASE	0	0	4,028	2,613	5,239	7,402	0
EHS	0	0	8,087	5,801	9,730	13,954	0
PUB HLTH NURSING	0	0	3,456	2,410	4,491	6,230	0
HEALTH LAB	0	0	2,310	2,413	2,993	6,173	0
MEDICAL RECORDS	0	0	19	0	0	0	0
TOBACCO GRANT	0	0	2,882	2,406	3,742	5,797	0
WIC	0	20,539	14,912	7,876	19,460	22,607	0
TB PROGRAM	0	0	591	634	749	1,828	0
FAMILY PLANNING	0	0	19	0	0	0	0
HEALTH INFO MGT	0	0	4,603	1,479	5,988	5,425	0
EMERGENCY PREP	0	20,969	1,164	1,635	1,497	3,538	0
AIDS PROGRAM	0	0	1,164	846	1,497	3,325	0
CHILD HEALTH	0	0	3,914	3,119	5,089	7,081	0
CALIFORNIA CHILDREN	0	635	5,862	4,690	7,635	11,043	0
HEALTH GRANTS	0	0	1,164	891	1,497	2,485	0
MARGOLIN GRANT	0	0	1,050	1,001	1,347	2,263	0
MEDICAL ASSISTANCE	0	0	0	0	0	171	0
MENTAL HEALTH	0	0	0	31,277	0	41,583	0
MENTAL HLTH-CNTY	0	0	19	4,077	0	6,020	0
SUBSTANCE ABUSE	0	0	1,164	9,498	1,497	15,218	0
BHA-MH ACT	0	6,072	19,493	47,715	25,447	81,414	0
FIRST 5	0	0	1,737	7,274	2,245	5,691	0
AOD GRANTS	0	0	0	0	0	0	0
BHA	2,734	1,071	12,620	0	16,466	10,781	0
HUMAN SERVICES	712,238	0	319,233	155,870	152,854	419,572	0
WHOLE PERSON CARE	0	0	19	10,647	0	13,507	0
IHSS	0	0	19	1,528	0	2,372	0
CATEGORICAL AID	0	0	0	0	0	0	0
CHILD ABUSE	0	0	0	129	0	689	0
JOB TRAINING	0	0	11,475	0	14,969	18,427	0



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Detail Of Allocated Costs

Department	BUILDING 1.5	EQUIPMENT 2.5	INSURANCE 4.5	ADMINISTRATION 3.5	HUMAN RESOURCES 5.5	FINANCE 6.5	COMMUNICATIONS 7.5
LIBRARY	38,175	37,935	16,953	7,757	13,105	21,811	0
AG EXTENSION	24,420	0	2,433	696	1,123	1,988	0
ROADS	973	0	418,244	48,804	15,717	77,169	0
PARKS	22,846	0	7,308	4,379	6,736	13,107	0
BLDG PROJECTS	0	0	0	0	0	0	0
FLEET MANAGEMENT	10,447	0	6,821	11,446	5,239	25,270	0
BLDG MAINTENANCE	22,953	0	20,543	12,471	24,699	37,086	0
SURVEYOR	0	0	2,882	2,250	3,742	5,397	0
KCAPTA AITS	0	0	0	0	0	0	0
TRANSIT AGENCY	0	0	0	0	0	4,993	0
KCAPTA VAN POOL	0	0	0	0	0	0	0
AITS II	0	0	0	0	0	0	0
GREENFIELD AITS	0	0	0	0	0	0	0
VENTURA AITS	0	0	0	0	0	0	0
SACRAMENTO AITS	0	0	0	0	0	0	0
CAL VANS ADMIN	8,866	0	949	0	0	7,799	0
VANPOOL	0	0	0	0	0	5,415	0
AITS	0	0	0	0	0	8,149	0
PW-ADMIN	6,647	0	3,077	0	2,993	3,317	0
KCWMA	0	0	0	0	0	27,204	0
OTHER	916,443	0	0	0	0	(12,175)	152,591
Direct Billings	0	0	45,016	353,107	177,966	51,111	281,722
Unallocated	0	0	0	4,209	0	1,304,200	0
Total	0	0	0	0	0	0	0



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
BUILDING DEPRECIATION	0	0
EQUIPMENT	0	0
ADMINISTRATION	11,503	0
INSURANCE	2,231	0
HUMAN RESOURCES	7,189	0
FINANCE	5,057	0
COMMUNICATIONS	0	0
COUNTY COUNSEL	(1,943,016)	0
BOARD OF SUP.	107,660	138,235
ASSESSOR	4,300	80,691
F/A REPAIR	0	0
ELECTIONS	15,839	43,500
EMP. BENEFITS	0	252
INFO. TECHNOLOGY	653	117,303
ITD PC REPLACEMENT	0	1,588
PURCHASING	2,013	8,720
MICROFILM/STORAGE	0	20,843
CENTRAL SERVICES	0	23,120
TELECOMMUNICATION	0	5,569
IT ADMIN.	0	7,304
UNEMP. INS.	0	132
WORKERS COMP	0	8,547
LIAB. INSURANCE	0	12,207
LAW LIBRARY	326	5,343
GEN. FUND COURT	0	228,360
DA AB109	871	6,722
COURT REPORTER	0	196
DA PROSECUTION	7,620	182,291
DA CAC GRANT	0	1,621
CHILD SUPPORT	1,415	137,367
DA CHILD ABDUCT.	0	5,045
CHILD ADVOCACY	0	23,916
DA FED VAWA	0	8,116
DA PRISONS	0	21,647
DA ST RAPE GRANT	0	19
DA MISC GRANTS	0	5,632



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
GRAND JURY	1,742	6,116
SHERIFF ADMIN	17,526	157,628
SHERIFF- CIVIL	0	456
SHERIFF-GTF	0	13,527
SHERIFF-NTF	0	14,884
SHERIFF-AB109	38,645	209,366
SHERIFF-OPS.	0	1,990,049
RURAL CRIME	0	11,767
SHERIFF OPS-AB443	0	13,049
COURT SECURITY	0	40,736
SHERIFF - JAIL	0	1,280,946
JAIL KITCHEN	0	66,551
SHERIFF-INMATE	0	1,402
ASSET FORFEITURE	0	630
SHERIFF-SPECIAL TRUST	0	675
JUVENILE CENTER	0	175,925
PROBATION-AB109	17,036	72,943
PROBATION-SB678	0	20,850
PROB-GREAT GRANT	0	10
PROB-YOBG	0	14,768
PROB-PROP 36	0	19
PROBATION	5,715	371,271
TITLE II GRANTS	0	0
VICTIM WITNESS	0	853
FEMALE JUV CENTER	0	0
VICTIM ASSIST PROG	0	13,662
PROB. MISC GRANTS	0	13,553
FIRE	6,368	662,708
OFFICE OF EMERG MGT	0	30,765
HOMELAND SECURITY	0	3,282
AG COMMISSIONER	6,640	128,190
BLDG INSPECTION	0	15,025
PLANNING	12,510	47,152
LAFCO	55	1,196
REGIONAL PLANNING	0	0
KCAG	0	4,028



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
RECORDER	0	24,092
PUBLIC GUARDIAN	(477)	32,484
ANIMAL CONTROL	2,721	95,904
ANIMAL SHELTER	0	27,656
HEALTH DEPT	0	18,180
HEALTH-ADMIN	6,205	117,594
COMM. DISEASE	0	19,282
EHS	1,851	39,423
PUB HLTH NURSING	0	16,587
HEALTH LAB	0	13,889
MEDICAL RECORDS	0	19
TOBACCO GRANT	0	14,827
WIC	0	85,394
TB PROGRAM	0	3,802
FAMILY PLANNING	0	19
HEALTH INFO MGT	0	17,495
EMERGENCY PREP	0	28,803
AIDS PROGRAM	0	6,832
CHILD HEALTH	0	19,203
CALIFORNIA CHILDREN	0	29,865
HEALTH GRANTS	0	6,037
MARGOLIN GRANT	0	5,661
MEDICAL ASSISTANCE	0	171
MENTAL HEALTH	0	72,860
MENTAL HLTH-CNTY	0	10,116
SUBSTANCE ABUSE	0	27,377
BHA-MH ACT	0	180,141
FIRST 5	(1,035)	15,912
AOD GRANTS	0	0
BHA	(11,287)	32,385
HUMAN SERVICES	2,800	1,762,567
WHOLE PERSON CARE	0	24,173
IHSS	(1,515)	2,404
CATEGORICAL AID	0	0
CHILD ABUSE	0	818
JOB TRAINING	925	45,796



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
LIBRARY	55	135,791
AG EXTENSION	381	31,041
ROADS	0	560,907
PARKS	544	54,920
BLDG PROJECTS	0	0
FLEET MANAGEMENT	0	59,223
BLDG MAINTENANCE	0	117,752
SURVEYOR	0	14,271
KCAPTA AITS	0	0
TRANSIT AGENCY	0	4,993
KCAPTA VAN POOL	0	0
AITS II	0	0
GREENFIELD AITS	0	0
VENTURA AITS	0	0
SACRAMENTO AITS	0	0
CAL VANS ADMIN	0	17,614
VANPOOL	0	5,415
AITS	0	8,149
PW-ADMIN	26,724	42,758
KCWMA	(3,932)	23,272
OTHER	85,657	1,142,516
Direct Billings	920,405	1,829,327
Unallocated	640,080	1,948,489
Total	0	15,272,474



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule E - Summary of Allocation Basis

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



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule E - Summary of Allocation Basis

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



COUNTY OF KINGS
COUNTYWIDE COST ALLOCATION PLAN
BUILDING DEPRECIATION CHARGE

NATURE AND EXTENT OF SERVICES

Building acquisition costs and subsequent capital improvements are depreciated on a straight line basis. Acquisition costs include the purchase price or construction cost, architect fees, costs of licenses and permits, consultant fees, and landscaping costs.

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

County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .2 - Costs To Be Allocated
For Department BUILDING DEPRECIATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,412,494			3,412,494
Total Allocated Additions:			0	0
Total To Be Allocated:	3,412,494	0		3,412,494



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION

	Total	General & Admin	BUILDING DEPRECIATION
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
BUILDING USE ALLOW	3,412,494	0	3,412,494
Departmental Totals			
Total Expenditures	3,412,494	0	3,412,494
Deductions			
Total Deductions	0	0	0
Functional Cost	3,412,494	0	3,412,494
Allocation Step 1			
1st Allocation	3,412,494	0	3,412,494
Allocation Step 2			
2nd Allocation	0	0	0
Total For 01 BUILDING DEPRECIATION			
Total Allocated	3,412,494	0	3,412,494



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - BUILDING DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	8,330	0.2441	8,330		8,330		8,330
HUMAN RESOURCES	3,550	0.1040	3,550		3,550		3,550
FINANCE	6,510	0.1908	6,510		6,510		6,510
COMMUNICATIONS	7,729	0.2265	7,729		7,729		7,729
COUNTY COUNSEL	3,602	0.1056	3,602		3,602		3,602
BOARD OF SUP.	9,986	0.2926	9,986		9,986		9,986
ASSESSOR	8,899	0.2608	8,899		8,899		8,899
ELECTIONS	5,672	0.1662	5,672		5,672		5,672
INFO. TECHNOLOGY	30,385	0.8904	30,385		30,385		30,385
PURCHASING	1,223	0.0358	1,223		1,223		1,223
MICROFILM/STORAGE	11,221	0.3288	11,221		11,221		11,221
CENTRAL SERVICES	7,081	0.2075	7,081		7,081		7,081
LAW LIBRARY	2,300	0.0674	2,300		2,300		2,300
GEN. FUND COURT	175,132	5.1321	175,132		175,132		175,132
DA PROSECUTION	21,924	0.6425	21,924		21,924		21,924
CHILD ADVOCACY	10,696	0.3134	10,696		10,696		10,696
SHERIFF ADMIN	57,634	1.6889	57,634		57,634		57,634
SHERIFF-GTF	12,494	0.3661	12,494		12,494		12,494
SHERIFF-NTF	12,494	0.3661	12,494		12,494		12,494
SHERIFF - JAIL	936,575	27.4456	936,575		936,575		936,575
JAIL KITCHEN	42,191	1.2364	42,191		42,191		42,191
JUVENILE CENTER	56,916	1.6679	56,916		56,916		56,916
PROBATION	40,424	1.1846	40,424		40,424		40,424
FIRE	73,431	2.1518	73,431		73,431		73,431
AG COMMISSIONER	42,067	1.2327	42,067		42,067		42,067
BLDG INSPECTION	1,521	0.0446	1,521		1,521		1,521
PLANNING	4,581	0.1342	4,581		4,581		4,581
LAFCO	238	0.0070	238		238		238
RECORDER	1,345	0.0394	1,345		1,345		1,345
PUBLIC GUARDIAN	6,368	0.1866	6,368		6,368		6,368
ANIMAL SHELTER	4,872	0.1428	4,872		4,872		4,872

County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - BUILDING DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH-ADMIN	38,361	1.1241	38,361		38,361		38,361
BHA	2,734	0.0801	2,734		2,734		2,734
HUMAN SERVICES	712,238	20.8715	712,238		712,238		712,238
LIBRARY	38,175	1.1187	38,175		38,175		38,175
AG EXTENSION	24,420	0.7156	24,420		24,420		24,420
ROADS	973	0.0285	973		973		973
PARKS	22,846	0.6695	22,846		22,846		22,846
FLEET MANAGEMENT	10,447	0.3061	10,447		10,447		10,447
BLDG MAINTENANCE	22,953	0.6726	22,953		22,953		22,953
CAL VANS ADMIN	8,866	0.2598	8,866		8,866		8,866
PW-ADMIN	6,647	0.1948	6,647		6,647		6,647
OTHER	916,443	26.8555	916,443		916,443		916,443
SubTotal	3,412,494	100.0000	3,412,494		3,412,494		3,412,494
TOTAL	3,412,494	100.0000	3,412,494		3,412,494		3,412,494

Allocation Basis: ACTUAL BUILDING DEPRECIATION CHARGES

Allocation Source: DEPRECIATION REPORT



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	Total	BUILDING
ADMINISTRATION	8,330	8,330
HUMAN RESOURCES	3,550	3,550
FINANCE	6,510	6,510
COMMUNICATIONS	7,729	7,729
COUNTY COUNSEL	3,602	3,602
BOARD OF SUP.	9,986	9,986
ASSESSOR	8,899	8,899
ELECTIONS	5,672	5,672
INFO. TECHNOLOGY	30,385	30,385
PURCHASING	1,223	1,223
MICROFILM/STORAGE	11,221	11,221
CENTRAL SERVICES	7,081	7,081
LAW LIBRARY	2,300	2,300
GEN. FUND COURT	175,132	175,132
DA PROSECUTION	21,924	21,924
CHILD ADVOCACY	10,696	10,696
SHERIFF ADMIN	57,634	57,634
SHERIFF-GTF	12,494	12,494
SHERIFF-NTF	12,494	12,494
SHERIFF - JAIL	936,575	936,575
JAIL KITCHEN	42,191	42,191
JUVENILE CENTER	56,916	56,916
PROBATION	40,424	40,424
FIRE	73,431	73,431
AG COMMISSIONER	42,067	42,067
BLDG INSPECTION	1,521	1,521
PLANNING	4,581	4,581
LAFCO	238	238
RECORDER	1,345	1,345
PUBLIC GUARDIAN	6,368	6,368
ANIMAL SHELTER	4,872	4,872
HEALTH-ADMIN	38,361	38,361
BHA	2,734	2,734
HUMAN SERVICES	712,238	712,238



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	Total	BUILDING
LIBRARY	38,175	38,175
AG EXTENSION	24,420	24,420
ROADS	973	973
PARKS	22,846	22,846
FLEET MANAGEMENT	10,447	10,447
BLDG MAINTENANCE	22,953	22,953
CAL VANS ADMIN	8,866	8,866
PW-ADMIN	6,647	6,647
OTHER	916,443	916,443
Direct Billed	0	0
Total	3,412,494	3,412,494



COUNTY OF KINGS
COUNTYWIDE COST ALLOCATION PLAN
EQUIPMENT DEPRECIATION CHARGE

NATURE AND EXTENT OF SERVICES

Equipment is depreciated on a straight line basis. The depreciation charge of \$855,819 is allocated to departments based on equipment costs per department. The costs were identified in the audit control inventory of the fixed asset report. This report lists all County fixed assets within each department. It is the document which departments utilize when taking an annual physical inventory of fixed assets. The cost of fixed assets for the Human Services Agency, Job Training Office and Child Support Departments are excluded from the depreciation charge allocation because Federal funds were used to purchase those assets. Depreciation applicable to Internal Service Funds is excluded because depreciation is included in their charges.

County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT DEPRECIATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	855,819			855,819
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>855,819</u>	<u>0</u>		<u>855,819</u>

County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .3 - Costs Allocated By Activity
For Department EQUIPMENT DEPRECIATION

	Total	General & Admin	EQUIPMENT
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
EQUIPMENT USE ALLOW	855,819	0	855,819
Departmental Totals			
Total Expenditures	855,819	0	855,819
Deductions			
Total Deductions	0	0	0
Functional Cost	855,819	0	855,819
Allocation Step 1			
1st Allocation	855,819	0	855,819
Allocation Step 2			
2nd Allocation	0	0	0
Total For 02 EQUIPMENT DEPRECIATION			
Total Allocated	855,819	0	855,819



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT DEPRECIATION

Activity - EQUIPMENT DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	21,614	0.2817	2,411		2,411		2,411
HUMAN RESOURCES	9,688	0.1263	1,081		1,081		1,081
FINANCE	17,978	0.2343	2,005		2,005		2,005
COMMUNICATIONS	323,620	4.2182	36,100		36,100		36,100
COUNTY COUNSEL	14,043	0.1830	1,567		1,567		1,567
ASSESSOR	53,233	0.6939	5,938		5,938		5,938
ELECTIONS	8,040	0.1048	897		897		897
DA PROSECUTION	240,554	3.1355	26,834		26,834		26,834
CHILD ADVOCACY	6,941	0.0905	774		774		774
DA MISC GRANTS	27,872	0.3633	3,109		3,109		3,109
GRAND JURY	5,881	0.0767	656		656		656
SHERIFF ADMIN	226,570	2.9532	25,274		25,274		25,274
SHERIFF-NTF	9,774	0.1274	1,090		1,090		1,090
SHERIFF-AB109	50,769	0.6617	5,663		5,663		5,663
SHERIFF-OPS.	1,066,689	13.9036	118,990		118,990		118,990
RURAL CRIME	32,013	0.4173	3,571		3,571		3,571
SHERIFF - JAIL	253,834	3.3086	28,315		28,315		28,315
JAIL KITCHEN	44,741	0.5832	4,991		4,991		4,991
JUVENILE CENTER	72,824	0.9492	8,124		8,124		8,124
PROBATION-AB109	33,516	0.4369	3,739		3,739		3,739
PROBATION	18,225	0.2376	2,033		2,033		2,033
VICTIM WITNESS	5,467	0.0713	610		610		610
VICTIM ASSIST PROG	40,635	0.5297	4,533		4,533		4,533
FIRE	3,493,855	45.5400	389,742		389,742		389,742
OFFICE OF EMERG MGT	188,667	2.4592	21,046		21,046		21,046
AG COMMISSIONER	57,265	0.7464	6,388		6,388		6,388
PLANNING	27,403	0.3572	3,057		3,057		3,057
RECORDER	19,298	0.2515	2,153		2,153		2,153
PUBLIC GUARDIAN	7,444	0.0970	830		830		830
ANIMAL CONTROL	60,379	0.7870	6,735		6,735		6,735
ANIMAL SHELTER	11,019	0.1436	1,229		1,229		1,229



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT DEPRECIATION

Activity - EQUIPMENT DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH DEPT	113,324	1.4771	12,641		12,641		12,641
HEALTH-ADMIN	326,956	4.2617	36,472		36,472		36,472
WIC	184,121	2.3999	20,539		20,539		20,539
EMERGENCY PREP	187,973	2.4501	20,969		20,969		20,969
CALIFORNIA CHILDREN	5,694	0.0742	635		635		635
BHA-MH ACT	54,434	0.7095	6,072		6,072		6,072
BHA	9,597	0.1251	1,071		1,071		1,071
LIBRARY	340,073	4.4326	37,935		37,935		37,935
SubTotal	7,672,023	100.0000	855,819		855,819		855,819
TOTAL	7,672,023	100.0000	855,819		855,819		855,819

Allocation Basis: DEPARTMENTAL EQUIPMENT INVENTORIES

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



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .5 - Allocation Summary
For Department EQUIPMENT DEPRECIATION

Receiving Department	Total	EQUIPMENT
ADMINISTRATION	2,411	2,411
HUMAN RESOURCES	1,081	1,081
FINANCE	2,005	2,005
COMMUNICATIONS	36,100	36,100
COUNTY COUNSEL	1,567	1,567
ASSESSOR	5,938	5,938
ELECTIONS	897	897
DA PROSECUTION	26,834	26,834
CHILD ADVOCACY	774	774
DA MISC GRANTS	3,109	3,109
GRAND JURY	656	656
SHERIFF ADMIN	25,274	25,274
SHERIFF-NTF	1,090	1,090
SHERIFF-AB109	5,663	5,663
SHERIFF-OPS.	118,990	118,990
RURAL CRIME	3,571	3,571
SHERIFF - JAIL	28,315	28,315
JAIL KITCHEN	4,991	4,991
JUVENILE CENTER	8,124	8,124
PROBATION-AB109	3,739	3,739
PROBATION	2,033	2,033
VICTIM WITNESS	610	610
VICTIM ASSIST PROG	4,533	4,533
FIRE	389,742	389,742
OFFICE OF EMERG MGT	21,046	21,046
AG COMMISSIONER	6,388	6,388
PLANNING	3,057	3,057
RECORDER	2,153	2,153
PUBLIC GUARDIAN	830	830
ANIMAL CONTROL	6,735	6,735
ANIMAL SHELTER	1,229	1,229
HEALTH DEPT	12,641	12,641
HEALTH-ADMIN	36,472	36,472
WIC	20,539	20,539



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .5 - Allocation Summary
For Department EQUIPMENT DEPRECIATION

Receiving Department	Total	EQUIPMENT
EMERGENCY PREP	20,969	20,969
CALIFORNIA CHILDREN	635	635
BHA-MH ACT	6,072	6,072
BHA	1,071	1,071
LIBRARY	37,935	37,935
Direct Billed	0	0
Total	855,819	855,819



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 2020-2021
Fiscal Year 2018-2019
Schedule .2 - Costs To Be Allocated
For Department ADMINISTRATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,223,269			1,223,269
BUILDING DEPRECIATION	8,330		8,330	
EQUIPMENT DEPRECIATION	2,411		2,411	
ADMINISTRATION		2,987	2,987	
INSURANCE		5,029	5,029	
HUMAN RESOURCES		5,123	5,123	
FINANCE		8,087	8,087	
COUNTY COUNSEL		11,503	11,503	
Total Allocated Additions:	<u>10,741</u>	<u>32,729</u>	<u>43,470</u>	<u>43,470</u>
Total To Be Allocated:	<u><u>1,234,010</u></u>	<u><u>32,729</u></u>		<u><u>1,266,739</u></u>



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .3 - Costs Allocated By Activity
For Department ADMINISTRATION

	Total	General & Admin	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT
Wages & Benefits					
SALARIES & WAGES	698,743	0	118,439	313,420	264,551
FRINGE BENEFITS	318,365	0	53,963	142,818	120,533
Other Expense & Cost					
SERVICES & SUPPLIES	206,161	0	34,944	92,484	78,053
FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	1,223,269	0	207,346	548,722	463,137
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	1,223,269	0	207,346	548,722	463,137
Allocation Step 1					
Inbound- All Others	10,741	10,741	0	0	0
Reallocate Admin Costs		(10,741)	1,821	4,817	4,067
Unallocated Costs	(4,100)	0	0	0	0
1st Allocation	1,229,910	0	209,167	553,539	467,204
Allocation Step 2					
Inbound- All Others	32,729	32,729	0	0	0
Reallocate Admin Costs		(32,729)	5,548	14,681	12,391
Unallocated Costs	(109)	0	0	0	0
2nd Allocation	32,620	0	5,548	14,681	12,391
Total For 04 ADMINISTRATION					
Total Allocated	1,262,530	0	214,715	568,220	479,595



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .3 - Costs Allocated By Activity
For Department ADMINISTRATION

	PERSONNEL ADMIN	UNALLOWED
Wages & Benefits		
SALARIES & WAGES	0	2,333
FRINGE BENEFITS	0	1,051
Other Expense & Cost		
SERVICES & SUPPLIES	0	680
FIXED ASSETS	0	0
Departmental Totals		
Total Expenditures	0	4,064
Deductions		
Total Deductions	0	0
Functional Cost	0	4,064
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	0	36
Unallocated Costs	0	(4,100)
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	0	109
Unallocated Costs	0	(109)
2nd Allocation	0	0
Total For 04 ADMINISTRATION		
Total Allocated	0	0



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
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	925	0.3916	819		819		819
INSURANCE	1,509	0.6389	1,336		1,336	36	1,372
HUMAN RESOURCES	1,137	0.4814	1,007		1,007	27	1,034
FINANCE	3,342	1.4149	2,959		2,959	79	3,038
COMMUNICATIONS	1,428	0.6046	1,265		1,265	34	1,299
COUNTY COUNSEL	2,379	1.0072	2,107		2,107	56	2,163
BOARD OF SUP.	865	0.3662	766		766	20	786
ASSESSOR	2,462	1.0423	2,180		2,180	58	2,238
ELECTIONS	986	0.4174	873		873	23	896
INFO. TECHNOLOGY	4,720	1.9983	4,180		4,180	111	4,291
ITD PC REPLACEMENT	195	0.0826	173		173	5	178
PURCHASING	198	0.0838	175		175	5	180
MICROFILM/STORAGE	329	0.1393	291		291	8	299
CENTRAL SERVICES	812	0.3438	719		719	19	738
TELECOMMUNICATION	601	0.2544	532		532	14	546
WORKERS COMP	1,068	0.4522	946		946	25	971
LIAB. INSURANCE	1,403	0.5940	1,242		1,242	33	1,275
LAW LIBRARY	74	0.0313	66		66	2	68
GEN. FUND COURT	4,614	1.9534	4,086		4,086	109	4,195
DA AB109	190	0.0804	168		168	4	172
COURT REPORTER	26	0.0110	23		23	1	24
DA PROSECUTION	6,400	2.7095	5,667		5,667	151	5,818
DA CAC GRANT	134	0.0567	119		119	3	122
CHILD SUPPORT	4,658	1.9720	4,125		4,125	110	4,235
DA CHILD ABDUCT.	176	0.0745	156		156	4	160
CHILD ADVOCACY	576	0.2439	510		510	14	524
DA FED VAWA	349	0.1478	309		309	8	317
DA PRISONS	966	0.4090	855		855	23	878
DA MISC GRANTS	351	0.1486	311		311	8	319
GRAND JURY	116	0.0491	103		103	3	106
SHERIFF ADMIN	2,692	1.1397	2,384		2,384	63	2,447



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
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- CIVIL	30	0.0127	27		27	1	28
SHERIFF-GTF	23	0.0097	20		20	1	21
SHERIFF-NTF	41	0.0174	36		36	1	37
SHERIFF-AB109	7,186	3.0423	6,363		6,363	169	6,532
SHERIFF-OPS.	10,740	4.5469	9,511		9,511	253	9,764
RURAL CRIME	385	0.1630	341		341	9	350
SHERIFF OPS-AB443	562	0.2379	498		498	13	511
COURT SECURITY	1,686	0.7138	1,493		1,493	40	1,533
SHERIFF - JAIL	13,848	5.8627	12,263		12,263	327	12,590
SHERIFF-INMATE WELFARE	78	0.0330	69		69	2	71
ASSET FORFEITURE TRUST	65	0.0275	58		58	2	60
SHERIFF-SPECIAL TRUST	55	0.0233	49		49	1	50
JUVENILE CENTER	4,636	1.9627	4,105		4,105	109	4,214
PROBATION-AB109	1,993	0.8438	1,765		1,765	47	1,812
PROBATION-SB678	1,453	0.6151	1,287		1,287	34	1,321
PROB-YOBG	706	0.2989	625		625	17	642
PROBATION	5,712	2.4182	5,058		5,058	135	5,193
VICTIM ASSIST PROG	291	0.1232	258		258	7	265
PROB. MISC GRANTS	504	0.2134	446		446	12	458
FIRE	12,883	5.4542	11,408		11,408	304	11,712
OFFICE OF EMERG MGT	819	0.3467	725		725	19	744
HOMELAND SECURITY	324	0.1372	287		287	8	295
AG COMMISSIONER	2,724	1.1532	2,412		2,412	64	2,476
BLDG INSPECTION	726	0.3074	643		643	17	660
PLANNING	1,154	0.4886	1,022		1,022	27	1,049
LAFCO	67	0.0284	59		59	2	61
RECORDER	780	0.3302	691		691	18	709
PUBLIC GUARDIAN	573	0.2426	507		507	14	521
ANIMAL CONTROL	382	0.1617	338		338	9	347
ANIMAL SHELTER	874	0.3700	774		774	21	795
HEALTH DEPT	398	0.1685	352		352	9	361



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Activity - BUDGET ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH-ADMIN	82	0.0347	73		73	2	75
COMM. DISEASE	788	0.3336	698		698	19	717
EHS	1,750	0.7409	1,550		1,550	41	1,591
PUB HLTH NURSING	727	0.3078	644		644	17	661
HEALTH LAB	728	0.3082	645		645	17	662
TOBACCO GRANT	726	0.3074	643		643	17	660
WIC	2,376	1.0059	2,104		2,104	56	2,160
TB PROGRAM	191	0.0809	169		169	5	174
HEALTH INFO MGT	446	0.1888	395		395	11	406
EMERGENCY PREP	493	0.2087	437		437	12	449
AIDS PROGRAM	255	0.1080	226		226	6	232
CHILD HEALTH	941	0.3984	833		833	22	855
CALIFORNIA CHILDREN	1,415	0.5991	1,253		1,253	33	1,286
HEALTH GRANTS	269	0.1139	238		238	6	244
MARGOLIN GRANT	302	0.1279	267		267	7	274
MENTAL HEALTH	9,435	3.9944	8,355		8,355	222	8,577
MENTAL HLTH-CNTY	1,230	0.5207	1,089		1,089	29	1,118
SUBSTANCE ABUSE	2,865	1.2129	2,537		2,537	68	2,605
BHA-MH ACT	14,394	6.0939	12,746		12,746	339	13,085
FIRST 5	2,194	0.9289	1,943		1,943	52	1,995
HUMAN SERVICES	47,019	19.9058	41,638		41,638	1,107	42,745
WHOLE PERSON CARE	3,212	1.3598	2,844		2,844	76	2,920
IHSS	461	0.1952	408		408	11	419
CHILD ABUSE	39	0.0165	35		35	1	36
LIBRARY	2,340	0.9907	2,072		2,072	55	2,127
AG EXTENSION	210	0.0889	186		186	5	191
ROADS	14,722	6.2327	13,037		13,037	347	13,384
PARKS	1,321	0.5593	1,170		1,170	31	1,201
FLEET MANAGEMENT	3,453	1.4619	3,058		3,058	81	3,139
BLDG MAINTENANCE	3,762	1.5927	3,331		3,331	89	3,420
SURVEYOR	679	0.2875	601		601	16	617



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Activity - BUDGET ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	236,204	100.0000	209,167		209,167	5,548	214,715
TOTAL	236,204	100.0000	209,167		209,167	5,548	214,715

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
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	925	0.3916	2,168		2,168		2,168
INSURANCE	1,509	0.6389	3,536		3,536	94	3,630
HUMAN RESOURCES	1,137	0.4814	2,665		2,665	71	2,736
FINANCE	3,342	1.4149	7,832		7,832	209	8,041
COMMUNICATIONS	1,428	0.6046	3,346		3,346	89	3,435
COUNTY COUNSEL	2,379	1.0072	5,575		5,575	148	5,723
BOARD OF SUP.	865	0.3662	2,027		2,027	54	2,081
ASSESSOR	2,462	1.0423	5,770		5,770	154	5,924
ELECTIONS	986	0.4174	2,311		2,311	62	2,373
INFO. TECHNOLOGY	4,720	1.9983	11,061		11,061	295	11,356
ITD PC REPLACEMENT	195	0.0826	457		457	12	469
PURCHASING	198	0.0838	464		464	12	476
MICROFILM/STORAGE	329	0.1393	771		771	21	792
CENTRAL SERVICES	812	0.3438	1,903		1,903	51	1,954
TELECOMMUNICATION	601	0.2544	1,408		1,408	38	1,446
WORKERS COMP	1,068	0.4522	2,503		2,503	67	2,570
LIAB. INSURANCE	1,403	0.5940	3,288		3,288	88	3,376
LAW LIBRARY	74	0.0313	173		173	5	178
GEN. FUND COURT	4,614	1.9534	10,813		10,813	288	11,101
DA AB109	190	0.0804	445		445	12	457
COURT REPORTER	26	0.0110	61		61	2	63
DA PROSECUTION	6,400	2.7095	14,998		14,998	399	15,397
DA CAC GRANT	134	0.0567	314		314	8	322
CHILD SUPPORT	4,658	1.9720	10,916		10,916	291	11,207
DA CHILD ABDUCT.	176	0.0745	412		412	11	423
CHILD ADVOCACY	576	0.2439	1,350		1,350	36	1,386
DA FED VAWA	349	0.1478	818		818	22	840
DA PRISONS	966	0.4090	2,264		2,264	60	2,324
DA MISC GRANTS	351	0.1486	823		823	22	845
GRAND JURY	116	0.0491	272		272	7	279
SHERIFF ADMIN	2,692	1.1397	6,309		6,309	168	6,477



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
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- CIVIL	30	0.0127	70		70	2	72
SHERIFF-GTF	23	0.0097	54		54	1	55
SHERIFF-NTF	41	0.0174	96		96	3	99
SHERIFF-AB109	7,186	3.0423	16,840		16,840	448	17,288
SHERIFF-OPS.	10,740	4.5469	25,169		25,169	670	25,839
RURAL CRIME	385	0.1630	902		902	24	926
SHERIFF OPS-AB443	562	0.2379	1,317		1,317	35	1,352
COURT SECURITY	1,686	0.7138	3,951		3,951	105	4,056
SHERIFF - JAIL	13,848	5.8627	32,452		32,452	864	33,316
SHERIFF-INMATE WELFARE	78	0.0330	183		183	5	188
ASSET FORFEITURE TRUST	65	0.0275	152		152	4	156
SHERIFF-SPECIAL TRUST	55	0.0233	129		129	3	132
JUVENILE CENTER	4,636	1.9627	10,864		10,864	289	11,153
PROBATION-AB109	1,993	0.8438	4,671		4,671	124	4,795
PROBATION-SB678	1,453	0.6151	3,405		3,405	91	3,496
PROB-YOBG	706	0.2989	1,654		1,654	44	1,698
PROBATION	5,712	2.4182	13,386		13,386	356	13,742
VICTIM ASSIST PROG	291	0.1232	682		682	18	700
PROB. MISC GRANTS	504	0.2134	1,181		1,181	31	1,212
FIRE	12,883	5.4542	30,191		30,191	804	30,995
OFFICE OF EMERG MGT	819	0.3467	1,919		1,919	51	1,970
HOMELAND SECURITY	324	0.1372	759		759	20	779
AG COMMISSIONER	2,724	1.1532	6,384		6,384	170	6,554
BLDG INSPECTION	726	0.3074	1,701		1,701	45	1,746
PLANNING	1,154	0.4886	2,704		2,704	72	2,776
LAFCO	67	0.0284	157		157	4	161
RECORDER	780	0.3302	1,828		1,828	49	1,877
PUBLIC GUARDIAN	573	0.2426	1,343		1,343	36	1,379
ANIMAL CONTROL	382	0.1617	895		895	24	919
ANIMAL SHELTER	874	0.3700	2,048		2,048	55	2,103
HEALTH DEPT	398	0.1685	933		933	25	958



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Activity - DEPT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH-ADMIN	82	0.0347	192		192	5	197
COMM. DISEASE	788	0.3336	1,847		1,847	49	1,896
EHS	1,750	0.7409	4,101		4,101	109	4,210
PUB HLTH NURSING	727	0.3078	1,704		1,704	45	1,749
HEALTH LAB	728	0.3082	1,706		1,706	45	1,751
TOBACCO GRANT	726	0.3074	1,701		1,701	45	1,746
WIC	2,376	1.0059	5,568		5,568	148	5,716
TB PROGRAM	191	0.0809	448		448	12	460
HEALTH INFO MGT	446	0.1888	1,045		1,045	28	1,073
EMERGENCY PREP	493	0.2087	1,155		1,155	31	1,186
AIDS PROGRAM	255	0.1080	598		598	16	614
CHILD HEALTH	941	0.3984	2,205		2,205	59	2,264
CALIFORNIA CHILDREN	1,415	0.5991	3,316		3,316	88	3,404
HEALTH GRANTS	269	0.1139	630		630	17	647
MARGOLIN GRANT	302	0.1279	708		708	19	727
MENTAL HEALTH	9,435	3.9944	22,111		22,111	589	22,700
MENTAL HLTH-CNTY	1,230	0.5207	2,882		2,882	77	2,959
SUBSTANCE ABUSE	2,865	1.2129	6,714		6,714	179	6,893
BHA-MH ACT	14,394	6.0939	33,732		33,732	898	34,630
FIRST 5	2,194	0.9289	5,142		5,142	137	5,279
HUMAN SERVICES	47,019	19.9058	110,191		110,191	2,934	113,125
WHOLE PERSON CARE	3,212	1.3598	7,527		7,527	200	7,727
IHSS	461	0.1952	1,080		1,080	29	1,109
CHILD ABUSE	39	0.0165	91		91	2	93
LIBRARY	2,340	0.9907	5,484		5,484	146	5,630
AG EXTENSION	210	0.0889	492		492	13	505
ROADS	14,722	6.2327	34,501		34,501	919	35,420
PARKS	1,321	0.5593	3,096		3,096	82	3,178
FLEET MANAGEMENT	3,453	1.4619	8,092		8,092	215	8,307
BLDG MAINTENANCE	3,762	1.5927	8,816		8,816	235	9,051
SURVEYOR	679	0.2875	1,591		1,591	42	1,633

County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Activity - DEPT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	236,204	100.0000	553,539		553,539	14,681	568,220
TOTAL	236,204	100.0000	553,539		553,539	14,681	568,220

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
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	467,204	-353,107	114,097	12,391	126,488
SubTotal	100	100.0000	467,204	-353,107	114,097	12,391	126,488
Direct Billed				353,107	353,107		353,107
TOTAL	100	100.0000	467,204		467,204	12,391	479,595

Allocation Basis: DIRECT ALLOCATION TO USER DEPARTMENT

Allocation Source: TIME WORKSHEETS



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
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
Activity has no Allocatable Costs							
SubTotal							
TOTAL							

Allocation Basis: DIRECT ALLOCATION TO USER DEPARTMENT

Allocation Source: TIME WORKSHEET



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .5 - Allocation Summary
For Department ADMINISTRATION

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
ADMINISTRATION	2,987	819	2,168	0	0
INSURANCE	131,490	1,372	3,630	126,488	0
HUMAN RESOURCES	3,770	1,034	2,736	0	0
FINANCE	11,079	3,038	8,041	0	0
COMMUNICATIONS	4,734	1,299	3,435	0	0
COUNTY COUNSEL	7,886	2,163	5,723	0	0
BOARD OF SUP.	2,867	786	2,081	0	0
ASSESSOR	8,162	2,238	5,924	0	0
ELECTIONS	3,269	896	2,373	0	0
INFO. TECHNOLOGY	15,647	4,291	11,356	0	0
ITD PC REPLACEMENT	647	178	469	0	0
PURCHASING	656	180	476	0	0
MICROFILM/STORAGE	1,091	299	792	0	0
CENTRAL SERVICES	2,692	738	1,954	0	0
TELECOMMUNICATION	1,992	546	1,446	0	0
WORKERS COMP	3,541	971	2,570	0	0
LIAB. INSURANCE	4,651	1,275	3,376	0	0
LAW LIBRARY	246	68	178	0	0
GEN. FUND COURT	15,296	4,195	11,101	0	0
DA AB109	629	172	457	0	0
COURT REPORTER	87	24	63	0	0
DA PROSECUTION	21,215	5,818	15,397	0	0
DA CAC GRANT	444	122	322	0	0
CHILD SUPPORT	15,442	4,235	11,207	0	0
DA CHILD ABDUCT.	583	160	423	0	0
CHILD ADVOCACY	1,910	524	1,386	0	0
DA FED VAWA	1,157	317	840	0	0
DA PRISONS	3,202	878	2,324	0	0
DA MISC GRANTS	1,164	319	845	0	0
GRAND JURY	385	106	279	0	0
SHERIFF ADMIN	8,924	2,447	6,477	0	0
SHERIFF- CIVIL	100	28	72	0	0
SHERIFF-GTF	76	21	55	0	0
SHERIFF-NTF	136	37	99	0	0



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .5 - Allocation Summary
For Department ADMINISTRATION

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
SHERIFF-AB109	23,820	6,532	17,288	0	0
SHERIFF-OPS.	35,603	9,764	25,839	0	0
RURAL CRIME	1,276	350	926	0	0
SHERIFF OPS-AB443	1,863	511	1,352	0	0
COURT SECURITY	5,589	1,533	4,056	0	0
SHERIFF - JAIL	45,906	12,590	33,316	0	0
SHERIFF-INMATE	259	71	188	0	0
ASSET FORFEITURE	216	60	156	0	0
SHERIFF-SPECIAL TRUST	182	50	132	0	0
JUVENILE CENTER	15,367	4,214	11,153	0	0
PROBATION-AB109	6,607	1,812	4,795	0	0
PROBATION-SB678	4,817	1,321	3,496	0	0
PROB-YOBG	2,340	642	1,698	0	0
PROBATION	18,935	5,193	13,742	0	0
VICTIM ASSIST PROG	965	265	700	0	0
PROB. MISC GRANTS	1,670	458	1,212	0	0
FIRE	42,707	11,712	30,995	0	0
OFFICE OF EMERG MGT	2,714	744	1,970	0	0
HOMELAND SECURITY	1,074	295	779	0	0
AG COMMISSIONER	9,030	2,476	6,554	0	0
BLDG INSPECTION	2,406	660	1,746	0	0
PLANNING	3,825	1,049	2,776	0	0
LAFCO	222	61	161	0	0
RECORDER	2,586	709	1,877	0	0
PUBLIC GUARDIAN	1,900	521	1,379	0	0
ANIMAL CONTROL	1,266	347	919	0	0
ANIMAL SHELTER	2,898	795	2,103	0	0
HEALTH DEPT	1,319	361	958	0	0
HEALTH-ADMIN	272	75	197	0	0
COMM. DISEASE	2,613	717	1,896	0	0
EHS	5,801	1,591	4,210	0	0
PUB HLTH NURSING	2,410	661	1,749	0	0
HEALTH LAB	2,413	662	1,751	0	0
TOBACCO GRANT	2,406	660	1,746	0	0



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .5 - Allocation Summary
For Department ADMINISTRATION

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
WIC	7,876	2,160	5,716	0	0
TB PROGRAM	634	174	460	0	0
HEALTH INFO MGT	1,479	406	1,073	0	0
EMERGENCY PREP	1,635	449	1,186	0	0
AIDS PROGRAM	846	232	614	0	0
CHILD HEALTH	3,119	855	2,264	0	0
CALIFORNIA CHILDREN	4,690	1,286	3,404	0	0
HEALTH GRANTS	891	244	647	0	0
MARGOLIN GRANT	1,001	274	727	0	0
MENTAL HEALTH	31,277	8,577	22,700	0	0
MENTAL HLTH-CNTY	4,077	1,118	2,959	0	0
SUBSTANCE ABUSE	9,498	2,605	6,893	0	0
BHA-MH ACT	47,715	13,085	34,630	0	0
FIRST 5	7,274	1,995	5,279	0	0
HUMAN SERVICES	155,870	42,745	113,125	0	0
WHOLE PERSON CARE	10,647	2,920	7,727	0	0
IHSS	1,528	419	1,109	0	0
CHILD ABUSE	129	36	93	0	0
LIBRARY	7,757	2,127	5,630	0	0
AG EXTENSION	696	191	505	0	0
ROADS	48,804	13,384	35,420	0	0
PARKS	4,379	1,201	3,178	0	0
FLEET MANAGEMENT	11,446	3,139	8,307	0	0
BLDG MAINTENANCE	12,471	3,420	9,051	0	0
SURVEYOR	2,250	617	1,633	0	0
Direct Billed	353,107	0	0	353,107	0
Total	1,262,530	214,715	568,220	479,595	0



COUNTY OF KINGS
COUNTYWIDE COST ALLOCATION PLAN
INSURANCE

NATURE AND EXTENT OF SERVICES

Kings County insures its property and employees with various types of insurance coverage. The coverage includes project comprehensive dishonesty, disappearance and destruction, excess public liability, and vehicle insurance.

For plan purposes, the insurance premiums are allocated to six functions for reallocation to departments, as follows:

- (1) Blanket Bond premium is allocated to departments on the average number of employees.
- (2) Property Fire insurance premiums are allocated to departments based on square footage occupied.
- (3) Medical Malpractice insurance is allocated directly to the Health Department which contracts out some Physician services.
- (4) Contribution to General Liability self-insured is allocated on average number of employees for the forty percent exposure base, and on the departmental percentage of incurred over the last seven years, for the sixty percent experience base.
- (5) Pollution Liability insurance premiums are allocated to departments based on square footage occupied.
- (6) Aircraft insurance premiums are allocated directly to the Sheriffs Department which purchased a patrol aircraft in FY 14-15 .
- (7) Cyber insurance premiums are allocated evenly to each covered department.

County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .2 - Costs To Be Allocated
For Department INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,214,313			2,214,313
ADMINISTRATION	118,969	12,521	131,490	
FINANCE		6,326	6,326	
COUNTY COUNSEL		2,231	2,231	
Total Allocated Additions:	118,969	21,078	140,047	140,047
Total To Be Allocated:	2,333,282	21,078		2,354,360



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
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	10,552	0	10,552	0	0
PROPERTY/FIRE	98,296	0	0	98,296	0
MEDICAL MALPRACTICE	31,987	0	0	0	31,987
GENERAL LIABILITY	2,055,980	0	0	0	0
POLLUTION LIABILITY	2,716	0	0	0	0
AIRCRAFT INSURANCE	13,029	0	0	0	0
CYBER INSURANCE	1,753	0	0	0	0
Departmental Totals					
Total Expenditures	2,214,313	0	10,552	98,296	31,987
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	2,214,313	0	10,552	98,296	31,987
Allocation Step 1					
inbound- All Others	118,969	118,969	0	0	0
Reallocate Admin Costs		(118,969)	567	5,281	1,719
1st Allocation	2,333,282	0	11,119	103,577	33,706
Allocation Step 2					
Inbound- All Others	21,078	21,078	0	0	0
Reallocate Admin Costs		(21,078)	100	936	304
2nd Allocation	21,078	0	100	936	304
Total For 03 INSURANCE					
Total Allocated	2,354,360	0	11,219	104,513	34,010



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB	AIRCRAFT INSURANCE	CYBER INSURANCE
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
BLANKET BOND	0	0	0	0	0
PROPERTY/FIRE	0	0	0	0	0
MEDICAL MALPRACTICE	0	0	0	0	0
GENERAL LIABILITY	1,233,588	822,392	0	0	0
POLLUTION LIABILITY	0	0	2,716	0	0
AIRCRAFT INSURANCE	0	0	0	13,029	0
CYBER INSURANCE	0	0	0	0	1,753
Departmental Totals					
Total Expenditures	1,233,588	822,392	2,716	13,029	1,753
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	1,233,588	822,392	2,716	13,029	1,753
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	66,277	44,185	146	700	94
1st Allocation	1,299,865	866,577	2,862	13,729	1,847
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	11,743	7,828	26	124	17
2nd Allocation	11,743	7,828	26	124	17
Total For 03 INSURANCE					
Total Allocated	1,311,608	874,405	2,888	13,853	1,864



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - BLANKET BOND

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	700	0.4527	50		50		50
HUMAN RESOURCES	900	0.5821	65		65	1	66
FINANCE	1,900	1.2288	137		137	1	138
COMMUNICATIONS	1,600	1.0348	115		115	1	116
COUNTY COUNSEL	1,600	1.0348	115		115	1	116
BOARD OF SUP.	700	0.4527	50		50		50
ASSESSOR	2,300	1.4875	165		165	1	166
ELECTIONS	600	0.3880	43		43		43
INFO. TECHNOLOGY	2,600	1.6815	187		187	2	189
PURCHASING	200	0.1293	14		14		14
MICROFILM/STORAGE	300	0.1940	22		22		22
CENTRAL SERVICES	400	0.2587	29		29		29
IT ADMIN.	400	0.2587	29		29		29
LAW LIBRARY	80	0.0517	6		6		6
DA AB109	250	0.1617	18		18		18
DA PROSECUTION	4,100	2.6516	295		295	3	298
CHILD SUPPORT	5,300	3.4277	381		381	3	384
DA CHILD ABDUCT.	200	0.1293	14		14		14
CHILD ADVOCACY	360	0.2328	26		26		26
DA FED VAWA	300	0.1940	22		22		22
DA PRISONS	800	0.5174	58		58	1	59
DA MISC GRANTS	300	0.1940	22		22		22
SHERIFF ADMIN	1,700	1.0995	122		122	1	123
SHERIFF-AB109	6,200	4.0098	446		446	4	450
SHERIFF-OPS.	6,125	3.9613	440		440	4	444
RURAL CRIME	300	0.1940	22		22		22
SHERIFF OPS-AB443	500	0.3234	36		36		36
COURT SECURITY	1,575	1.0186	113		113	1	114
SHERIFF - JAIL	10,400	6.7261	748		748	7	755
JAIL KITCHEN	900	0.5821	65		65	1	66
JUVENILE CENTER	4,000	2.5870	288		288	3	291



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

Activity - BLANKET BOND

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PROBATION-AB109	2,050	1.3258	147		147	1	148
PROBATION-SB678	500	0.3234	36		36		36
PROB-YOBG	500	0.3234	36		36		36
PROBATION	4,750	3.0720	342		342	3	345
VICTIM ASSIST PROG	350	0.2264	25		25		25
PROB. MISC GRANTS	500	0.3234	36		36		36
FIRE	8,600	5.5620	618		618	6	624
OFFICE OF EMERG MGT	200	0.1293	14		14		14
AG COMMISSIONER	2,400	1.5522	173		173	2	175
BLDG INSPECTION	400	0.2587	29		29		29
PLANNING	900	0.5821	65		65	1	66
RECORDER	800	0.5174	58		58	1	59
PUBLIC GUARDIAN	1,100	0.7114	79		79	1	80
ANIMAL CONTROL	300	0.1940	22		22		22
ANIMAL SHELTER	600	0.3880	43		43		43
HEALTH DEPT	100	0.0647	7		7		7
HEALTH-ADMIN	1,400	0.9054	101		101	1	102
COMM. DISEASE	700	0.4527	50		50		50
EHS	1,300	0.8408	93		93	1	94
PUB HLTH NURSING	600	0.3880	43		43		43
HEALTH LAB	400	0.2587	29		29		29
TOBACCO GRANT	500	0.3234	36		36		36
WIC	2,600	1.6815	187		187	2	189
TB PROGRAM	100	0.0647	7		7		7
HEALTH INFO MGT	800	0.5174	58		58	1	59
EMERGENCY PREP	200	0.1293	14		14		14
AIDS PROGRAM	200	0.1293	14		14		14
CHILD HEALTH	680	0.4398	49		49		49
CALIFORNIA CHILDREN	1,020	0.6597	73		73	1	74
HEALTH GRANTS	200	0.1293	14		14		14
MARGOLIN GRANT	180	0.1164	13		13		13



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Activity - BLANKET BOND

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SUBSTANCE ABUSE	200	0.1293	14		14		14
BHA-MH ACT	3,400	2.1989	244		244	2	246
FIRST 5	300	0.1940	22		22		22
BHA	2,200	1.4228	158		158	1	159
HUMAN SERVICES	44,200	28.5865	3,178		3,178	35	3,213
JOB TRAINING	2,000	1.2935	144		144	1	145
LIBRARY	1,751	1.1324	126		126	1	127
AG EXTENSION	150	0.0970	11		11		11
ROADS	2,100	1.3582	151		151	1	152
PARKS	900	0.5821	65		65	1	66
FLEET MANAGEMENT	700	0.4527	50		50		50
BLDG MAINTENANCE	3,300	2.1343	237		237	2	239
SURVEYOR	500	0.3234	36		36		36
PW-ADMIN	400	0.2587	29		29		29
SubTotal	154,621	100.0000	11,119		11,119	100	11,219
TOTAL	154,621	100.0000	11,119		11,119	100	11,219

Allocation Basis: NUMER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS



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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	0.9344	968		968		968
HUMAN RESOURCES	2,914	0.4218	437		437	4	441
FINANCE	5,344	0.7735	801		801	7	808
COMMUNICATIONS	5,250	0.7599	787		787	7	794
COUNTY COUNSEL	2,920	0.4226	438		438	4	442
BOARD OF SUP.	6,456	0.9344	968		968	9	977
ASSESSOR	7,305	1.0573	1,095		1,095	10	1,105
ELECTIONS	5,008	0.7248	751		751	7	758
INFO. TECHNOLOGY	12,182	1.7632	1,826		1,826	17	1,843
PURCHASING	1,176	0.1702	176		176	2	178
MICROFILM/STORAGE	7,080	1.0247	1,061		1,061	10	1,071
CENTRAL SERVICES	3,856	0.5581	578		578	5	583
LAW LIBRARY	1,863	0.2696	279		279	3	282
GEN. FUND COURT	65,112	9.4241	9,761		9,761	89	9,850
DA PROSECUTION	17,073	2.4711	2,559		2,559	23	2,582
CHILD SUPPORT	26,088	3.7759	3,911		3,911	36	3,947
CHILD ADVOCACY	1,606	0.2324	241		241	2	243
SHERIFF ADMIN	16,029	2.3200	2,403		2,403	22	2,425
SHERIFF-GTF	2,750	0.3980	412		412	4	416
SHERIFF-NTF	2,750	0.3980	412		412	4	416
SHERIFF - JAIL	154,071	22.2996	23,098		23,098	208	23,306
JAIL KITCHEN	2,975	0.4306	446		446	4	450
JUVENILE CENTER	20,970	3.0351	3,144		3,144	29	3,173
PROBATION	21,720	3.1437	3,256		3,256	30	3,286
VICTIM WITNESS	1,440	0.2084	216		216	2	218
PROB. MISC GRANTS	800	0.1158	120		120	1	121
FIRE	43,134	6.2431	6,466		6,466	59	6,525
AG COMMISSIONER	13,760	1.9916	2,063		2,063	19	2,082
BLDG INSPECTION	1,130	0.1636	169		169	2	171
PLANNING	3,403	0.4925	510		510	5	515
LAFCO	177	0.0256	27		27		27

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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	0.1598	166		166	2	168
PUBLIC GUARDIAN	4,183	0.6054	627		627	6	633
ANIMAL SHELTER	6,196	0.8968	929		929	8	937
HEALTH-ADMIN	23,658	3.4242	3,547		3,547	32	3,579
EHS	4,000	0.5789	600		600	5	605
HUMAN SERVICES	81,806	11.8403	12,264		12,264	112	12,376
LIBRARY	38,338	5.5489	5,747		5,747	52	5,799
AG EXTENSION	10,000	1.4474	1,499		1,499	14	1,513
ROADS	5,661	0.8194	849		849	8	857
PARKS	13,713	1.9848	2,056		2,056	19	2,075
FLEET MANAGEMENT	17,964	2.6000	2,693		2,693	25	2,718
BLDG MAINTENANCE	10,440	1.5110	1,565		1,565	14	1,579
CAL VANS ADMIN	6,113	0.8848	916		916	8	924
PW-ADMIN	4,938	0.7147	740		740	7	747
SubTotal	690,912	100.0000	103,577		103,577	936	104,513
TOTAL	690,912	100.0000	103,577		103,577	936	104,513

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: SPACE COSTS SUMMARY



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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	33,706	-31,987	1,719	304	2,023
SubTotal	100	100.0000	33,706	-31,987	1,719	304	2,023
Direct Billed				31,987	31,987		31,987
TOTAL	100	100.0000	33,706		33,706	304	34,010

Allocation Basis: DIRECT ALLOCATION TO HEALTH DEPT

Allocation Source: APPROPRIATIONS LEDGER



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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
DA PROSECUTION	5,345	0.5345	6,948		6,948	63	7,011
SHERIFF-OPS.	636,222	63.6222	827,002		827,002	7,472	834,474
FIRE	1,647	0.1647	2,141		2,141	19	2,160
AG COMMISSIONER	4,186	0.4186	5,441		5,441	49	5,490
HEALTH-ADMIN	2,210	0.2210	2,873		2,873	26	2,899
HUMAN SERVICES	40,647	4.0647	52,836		52,836	477	53,313
LIBRARY	721	0.0721	937		937	8	945
ROADS	309,022	30.9022	401,687		401,687	3,629	405,316
SubTotal	1,000,000	100.0000	1,299,865		1,299,865	11,743	1,311,608
TOTAL	1,000,000	100.0000	1,299,865		1,299,865	11,743	1,311,608

Allocation Basis: DEPARTMENTAL PERCENTAGE OF INCURRED

Allocation Source: COST CLAIM DETAIL



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Activity - GEN LIAB EXPO

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	700	0.4527	3,923		3,923		3,923
HUMAN RESOURCES	900	0.5821	5,044		5,044	46	5,090
FINANCE	1,900	1.2288	10,649		10,649	97	10,746
COMMUNICATIONS	1,600	1.0348	8,967		8,967	81	9,048
COUNTY COUNSEL	1,600	1.0348	8,967		8,967	81	9,048
BOARD OF SUP.	700	0.4527	3,923		3,923	36	3,959
ASSESSOR	2,300	1.4875	12,890		12,890	117	13,007
ELECTIONS	600	0.3880	3,363		3,363	31	3,394
INFO. TECHNOLOGY	2,600	1.6815	14,572		14,572	132	14,704
PURCHASING	200	0.1293	1,121		1,121	10	1,131
MICROFILM/STORAGE	300	0.1940	1,681		1,681	15	1,696
CENTRAL SERVICES	400	0.2587	2,242		2,242	20	2,262
IT ADMIN.	400	0.2587	2,242		2,242	20	2,262
LAW LIBRARY	80	0.0517	448		448	4	452
DA AB109	250	0.1617	1,401		1,401	13	1,414
DA PROSECUTION	4,100	2.6516	22,979		22,979	209	23,188
CHILD SUPPORT	5,300	3.4277	29,704		29,704	270	29,974
DA CHILD ABDUCT.	200	0.1293	1,121		1,121	10	1,131
CHILD ADVOCACY	360	0.2328	2,018		2,018	18	2,036
DA FED VAWA	300	0.1940	1,681		1,681	15	1,696
DA PRISONS	800	0.5174	4,484		4,484	41	4,525
DA MISC GRANTS	300	0.1940	1,681		1,681	15	1,696
SHERIFF ADMIN	1,700	1.0995	9,528		9,528	86	9,614
SHERIFF-AB109	6,200	4.0098	34,748		34,748	315	35,063
SHERIFF-OPS.	6,125	3.9613	34,328		34,328	312	34,640
RURAL CRIME	300	0.1940	1,681		1,681	15	1,696
SHERIFF OPS-AB443	500	0.3234	2,802		2,802	25	2,827
COURT SECURITY	1,575	1.0186	8,827		8,827	80	8,907
SHERIFF - JAIL	10,400	6.7261	58,287		58,287	529	58,816
JAIL KITCHEN	900	0.5821	5,044		5,044	46	5,090
JUVENILE CENTER	4,000	2.5870	22,418		22,418	203	22,621



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For Department INSURANCE

Activity - GEN LIAB EXPO

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PROBATION-AB109	2,050	1.3258	11,489		11,489	104	11,593
PROBATION-SB678	500	0.3234	2,802		2,802	25	2,827
PROB-YOYG	500	0.3234	2,802		2,802	25	2,827
PROBATION	4,750	3.0720	26,621		26,621	242	26,863
VICTIM ASSIST PROG	350	0.2264	1,962		1,962	18	1,980
PROB. MISC GRANTS	500	0.3234	2,802		2,802	25	2,827
FIRE	8,600	5.5620	48,199		48,199	437	48,636
OFFICE OF EMERG MGT	200	0.1293	1,121		1,121	10	1,131
AG COMMISSIONER	2,400	1.5522	13,451		13,451	122	13,573
BLDG INSPECTION	400	0.2587	2,242		2,242	20	2,262
PLANNING	900	0.5821	5,044		5,044	46	5,090
RECORDER	800	0.5174	4,484		4,484	41	4,525
PUBLIC GUARDIAN	1,100	0.7114	6,165		6,165	56	6,221
ANIMAL CONTROL	300	0.1940	1,681		1,681	15	1,696
ANIMAL SHELTER	600	0.3880	3,363		3,363	31	3,394
HEALTH DEPT	100	0.0647	560		560	5	565
HEALTH-ADMIN	1,400	0.9054	7,846		7,846	71	7,917
COMM. DISEASE	700	0.4527	3,923		3,923	36	3,959
EHS	1,300	0.8408	7,286		7,286	66	7,352
PUB HLTH NURSING	600	0.3880	3,363		3,363	31	3,394
HEALTH LAB	400	0.2587	2,242		2,242	20	2,262
TOBACCO GRANT	500	0.3234	2,802		2,802	25	2,827
WIC	2,600	1.6815	14,572		14,572	132	14,704
TB PROGRAM	100	0.0647	560		560	5	565
HEALTH INFO MGT	800	0.5174	4,484		4,484	41	4,525
EMERGENCY PREP	200	0.1293	1,121		1,121	10	1,131
AIDS PROGRAM	200	0.1293	1,121		1,121	10	1,131
CHILD HEALTH	680	0.4398	3,811		3,811	35	3,846
CALIFORNIA CHILDREN	1,020	0.6597	5,717		5,717	52	5,769
HEALTH GRANTS	200	0.1293	1,121		1,121	10	1,131
MARGOLIN GRANT	180	0.1164	1,009		1,009	9	1,018



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For Department INSURANCE

Activity - GEN LIAB EXPO

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SUBSTANCE ABUSE	200	0.1293	1,121		1,121	10	1,131
BHA-MH ACT	3,400	2.1989	19,055		19,055	173	19,228
FIRST 5	300	0.1940	1,681		1,681	15	1,696
BHA	2,200	1.4228	12,330		12,330	112	12,442
HUMAN SERVICES	44,200	28.5865	247,720		247,720	2,250	249,970
JOB TRAINING	2,000	1.2935	11,209		11,209	102	11,311
LIBRARY	1,751	1.1324	9,814		9,814	89	9,903
AG EXTENSION	150	0.0970	841		841	8	849
ROADS	2,100	1.3582	11,770		11,770	107	11,877
PARKS	900	0.5821	5,044		5,044	46	5,090
FLEET MANAGEMENT	700	0.4527	3,923		3,923	36	3,959
BLDG MAINTENANCE	3,300	2.1343	18,495		18,495	168	18,663
SURVEYOR	500	0.3234	2,802		2,802	25	2,827
PW-ADMIN	400	0.2587	2,242		2,242	20	2,262
SubTotal	154,621	100.0000	866,577		866,577	7,828	874,405
TOTAL	154,621	100.0000	866,577		866,577	7,828	874,405

Allocation Basis: NUMBER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS



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For Department INSURANCE

Activity - POLLUTION LIAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	6,456	0.9344	27		27		27
HUMAN RESOURCES	2,914	0.4218	12		12		12
FINANCE	5,344	0.7735	22		22		22
COMMUNICATIONS	5,250	0.7599	22		22		22
COUNTY COUNSEL	2,920	0.4226	12		12		12
BOARD OF SUP.	6,456	0.9344	27		27		27
ASSESSOR	7,305	1.0573	30		30		30
ELECTIONS	5,008	0.7248	21		21		21
INFO. TECHNOLOGY	12,182	1.7632	50		50		50
PURCHASING	1,176	0.1702	5		5		5
MICROFILM/STORAGE	7,080	1.0247	29		29		29
CENTRAL SERVICES	3,856	0.5581	16		16		16
LAW LIBRARY	1,863	0.2696	8		8		8
GEN. FUND COURT	65,112	9.4241	270		270	2	272
DA PROSECUTION	17,073	2.4711	71		71	1	72
CHILD SUPPORT	26,088	3.7759	108		108	1	109
CHILD ADVOCACY	1,606	0.2324	7		7		7
SHERIFF ADMIN	16,029	2.3200	66		66	1	67
SHERIFF-GTF	2,750	0.3980	11		11		11
SHERIFF-NTF	2,750	0.3980	11		11		11
SHERIFF - JAIL	154,071	22.2996	639		639	9	648
JAIL KITCHEN	2,975	0.4306	12		12		12
JUVENILE CENTER	20,970	3.0351	87		87	1	88
PROBATION	21,720	3.1437	90		90	1	91
VICTIM WITNESS	1,440	0.2084	6		6		6
PROB. MISC GRANTS	800	0.1158	3		3		3
FIRE	43,134	6.2431	179		179	2	181
AG COMMISSIONER	13,760	1.9916	57		57	1	58
BLDG INSPECTION	1,130	0.1636	5		5		5
PLANNING	3,403	0.4925	14		14		14
LAFCO	177	0.0256	1		1		1



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For Department INSURANCE

Activity - POLLUTION LIAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
RECORDER	1,104	0.1598	5		5		5
PUBLIC GUARDIAN	4,183	0.6054	17		17		17
ANIMAL SHELTER	6,196	0.8968	26		26		26
HEALTH-ADMIN	23,658	3.4242	98		98	1	99
EHS	4,000	0.5789	17		17		17
HUMAN SERVICES	81,806	11.8403	339		339	3	342
LIBRARY	38,338	5.5489	159		159	1	160
AG EXTENSION	10,000	1.4474	41		41		41
ROADS	5,661	0.8194	23		23		23
PARKS	13,713	1.9848	57		57	1	58
FLEET MANAGEMENT	17,964	2.6000	74		74	1	75
BLDG MAINTENANCE	10,440	1.5110	43		43		43
CAL VANS ADMIN	6,113	0.8848	25		25		25
PW-ADMIN	4,938	0.7147	20		20		20
SubTotal	690,912	100.0000	2,862		2,862	26	2,888
TOTAL	690,912	100.0000	2,862		2,862	26	2,888

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: SPACE COSTS SUMMARY



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For Department INSURANCE

Activity - AIRCRAFT INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF-OPS.	100	100.0000	13,729	-13,029	700	124	824
SubTotal	100	100.0000	13,729	-13,029	700	124	824
Direct Billed				13,029	13,029		13,029
TOTAL	100	100.0000	13,729		13,729	124	13,853

Allocation Basis: DIRECT ALLOCATION TO FIRE DEPARTMENT

Allocation Source: APPROPRIATIONS LEDGER



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For Department INSURANCE

Activity - CYBER INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	1	1.0556	61		61		61
HUMAN RESOURCES	1	1.0526	19		19	17	36
FINANCE	1	1.0526	19		19		19
COMMUNICATIONS	1	1.0526	19		19		19
COUNTY COUNSEL	1	1.0526	19		19		19
BOARD OF SUP.	1	1.0526	19		19		19
ASSESSOR	1	1.0526	19		19		19
ELECTIONS	1	1.0526	19		19		19
INFO. TECHNOLOGY	1	1.0526	19		19		19
PURCHASING	1	1.0526	19		19		19
MICROFILM/STORAGE	1	1.0526	19		19		19
CENTRAL SERVICES	1	1.0526	19		19		19
TELECOMMUNICATION	1	1.0526	19		19		19
IT ADMIN.	1	1.0526	19		19		19
LAW LIBRARY	1	1.0526	19		19		19
DA AB109	1	1.0526	19		19		19
DA PROSECUTION	1	1.0526	19		19		19
DA CAC GRANT	1	1.0526	19		19		19
CHILD SUPPORT	1	1.0526	19		19		19
DA CHILD ABDUCT.	1	1.0526	19		19		19
CHILD ADVOCACY	1	1.0526	19		19		19
DA FED VAWA	1	1.0526	19		19		19
DA PRISONS	1	1.0526	19		19		19
DA ST RAPE GRANT	1	1.0526	19		19		19
DA MISC GRANTS	1	1.0526	19		19		19
GRAND JURY	1	1.0526	19		19		19
SHERIFF ADMIN	1	1.0526	19		19		19
SHERIFF- CIVIL	1	1.0526	19		19		19
SHERIFF-GTF	1	1.0526	19		19		19
SHERIFF-NTF	1	1.0526	19		19		19
SHERIFF-AB109	1	1.0526	19		19		19



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - CYBER INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF-OPS.	1	1.0526	19		19		19
RURAL CRIME	1	1.0526	19		19		19
SHERIFF OPS-AB443	1	1.0526	19		19		19
COURT SECURITY	1	1.0526	19		19		19
SHERIFF - JAIL	1	1.0526	19		19		19
JAIL KITCHEN	1	1.0526	19		19		19
SHERIFF-INMATE WELFARE	1	1.0526	19		19		19
ASSET FORFEITURE TRUST	1	1.0526	19		19		19
SHERIFF-SPECIAL TRUST	1	1.0526	19		19		19
JUVENILE CENTER	1	1.0526	19		19		19
PROBATION-AB109	1	1.0526	19		19		19
PROBATION-SB678	1	1.0526	19		19		19
PROB-YOBG	1	1.0526	19		19		19
PROB-PROP 36	1	1.0526	19		19		19
PROBATION	1	1.0526	19		19		19
VICTIM WITNESS	1	1.0526	19		19		19
VICTIM ASSIST PROG	1	1.0526	19		19		19
PROB. MISC GRANTS	1	1.0526	19		19		19
FIRE	1	1.0526	19		19		19
OFFICE OF EMERG MGT	1	1.0526	19		19		19
HOMELAND SECURITY	1	1.0526	19		19		19
AG COMMISSIONER	1	1.0526	19		19		19
BLDG INSPECTION	1	1.0526	19		19		19
PLANNING	1	1.0526	19		19		19
LAFCO	1	1.0526	19		19		19
RECORDER	1	1.0526	19		19		19
PUBLIC GUARDIAN	1	1.0526	19		19		19
ANIMAL CONTROL	1	1.0526	19		19		19
ANIMAL SHELTER	1	1.0526	19		19		19
HEALTH DEPT	1	1.0526	19		19		19
HEALTH-ADMIN	1	1.0526	19		19		19



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - CYBER INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. DISEASE	1	1.0526	19		19		19
EHS	1	1.0526	19		19		19
PUB HLTH NURSING	1	1.0526	19		19		19
HEALTH LAB	1	1.0526	19		19		19
MEDICAL RECORDS	1	1.0526	19		19		19
TOBACCO GRANT	1	1.0526	19		19		19
WIC	1	1.0526	19		19		19
TB PROGRAM	1	1.0526	19		19		19
FAMILY PLANNING	1	1.0526	19		19		19
HEALTH INFO MGT	1	1.0526	19		19		19
EMERGENCY PREP	1	1.0526	19		19		19
AIDS PROGRAM	1	1.0526	19		19		19
CHILD HEALTH	1	1.0526	19		19		19
CALIFORNIA CHILDREN	1	1.0526	19		19		19
HEALTH GRANTS	1	1.0526	19		19		19
MARGOLIN GRANT	1	1.0526	19		19		19
MENTAL HLTH-CNTY	1	1.0526	19		19		19
SUBSTANCE ABUSE	1	1.0526	19		19		19
BHA-MH ACT	1	1.0526	19		19		19
FIRST 5	1	1.0526	19		19		19
BHA	1	1.0526	19		19		19
HUMAN SERVICES	1	1.0526	19		19		19
WHOLE PERSON CARE	1	1.0526	19		19		19
IHSS	1	1.0526	19		19		19
JOB TRAINING	1	1.0526	19		19		19
LIBRARY	1	1.0526	19		19		19
AG EXTENSION	1	1.0526	19		19		19
ROADS	1	1.0526	19		19		19
PARKS	1	1.0526	19		19		19
FLEET MANAGEMENT	1	1.0526	19		19		19
BLDG MAINTENANCE	1	1.0526	19		19		19



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - CYBER INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SURVEYOR	1	1.0526	19		19		19
PW-ADMIN	1	1.0526	19		19		19
SubTotal	95	100.0000	1,847		1,847	17	1,864
TOTAL	95	100.0000	1,847		1,847	17	1,864

Allocation Basis: DIRECT ALLOCATION TO COVERED DEPARTMENTS

Allocation Source: APPROPRIATIONS LEDGER

County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
ADMINISTRATION	5,029	50	968	0	0	3,923	27
HUMAN RESOURCES	5,645	66	441	0	0	5,090	12
FINANCE	11,733	138	808	0	0	10,746	22
COMMUNICATIONS	9,999	116	794	0	0	9,048	22
COUNTY COUNSEL	9,637	116	442	0	0	9,048	12
BOARD OF SUP.	5,032	50	977	0	0	3,959	27
ASSESSOR	14,327	166	1,105	0	0	13,007	30
ELECTIONS	4,235	43	758	0	0	3,394	21
INFO. TECHNOLOGY	16,805	189	1,843	0	0	14,704	50
PURCHASING	1,347	14	178	0	0	1,131	5
MICROFILM/STORAGE	2,837	22	1,071	0	0	1,696	29
CENTRAL SERVICES	2,909	29	583	0	0	2,262	16
TELECOMMUNICATION	19	0	0	0	0	0	0
IT ADMIN.	2,310	29	0	0	0	2,262	0
LAW LIBRARY	767	6	282	0	0	452	8
GEN. FUND COURT	10,122	0	9,850	0	0	0	272
DA AB109	1,451	18	0	0	0	1,414	0
DA PROSECUTION	33,170	298	2,582	0	7,011	23,188	72
DA CAC GRANT	19	0	0	0	0	0	0
CHILD SUPPORT	34,433	384	3,947	0	0	29,974	109
DA CHILD ABDUCT.	1,164	14	0	0	0	1,131	0
CHILD ADVOCACY	2,331	26	243	0	0	2,036	7
DA FED VAWA	1,737	22	0	0	0	1,696	0
DA PRISONS	4,603	59	0	0	0	4,525	0
DA ST RAPE GRANT	19	0	0	0	0	0	0
DA MISC GRANTS	1,737	22	0	0	0	1,696	0
GRAND JURY	19	0	0	0	0	0	0
SHERIFF ADMIN	12,248	123	2,425	0	0	9,614	67
SHERIFF- CIVIL	19	0	0	0	0	0	0
SHERIFF-GTF	446	0	416	0	0	0	11
SHERIFF-NTF	446	0	416	0	0	0	11
SHERIFF-AB109	35,532	450	0	0	0	35,063	0
SHERIFF-OPS.	870,401	444	0	0	834,474	34,640	0
RURAL CRIME	1,737	22	0	0	0	1,696	0



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
SHERIFF OPS-AB443	2,882	36	0	0	0	2,827	0
COURT SECURITY	9,040	114	0	0	0	8,907	0
SHERIFF - JAIL	83,544	755	23,306	0	0	58,816	648
JAIL KITCHEN	5,637	66	450	0	0	5,090	12
SHERIFF-INMATE	19	0	0	0	0	0	0
ASSET FORFEITURE	19	0	0	0	0	0	0
SHERIFF-SPECIAL TRUST	19	0	0	0	0	0	0
JUVENILE CENTER	26,192	291	3,173	0	0	22,621	88
PROBATION-AB109	11,760	148	0	0	0	11,593	0
PROBATION-SB678	2,882	36	0	0	0	2,827	0
PROB-YOBG	2,882	36	0	0	0	2,827	0
PROB-PROP 36	19	0	0	0	0	0	0
PROBATION	30,604	345	3,286	0	0	26,863	91
VICTIM WITNESS	243	0	218	0	0	0	6
VICTIM ASSIST PROG	2,024	25	0	0	0	1,980	0
PROB. MISC GRANTS	3,006	36	121	0	0	2,827	3
FIRE	58,145	624	6,525	0	2,160	48,636	181
OFFICE OF EMERG MGT	1,164	14	0	0	0	1,131	0
HOMELAND SECURITY	19	0	0	0	0	0	0
AG COMMISSIONER	21,397	175	2,082	0	5,490	13,573	58
BLDG INSPECTION	2,486	29	171	0	0	2,262	5
PLANNING	5,704	66	515	0	0	5,090	14
LAFCO	47	0	27	0	0	0	1
RECORDER	4,776	59	168	0	0	4,525	5
PUBLIC GUARDIAN	6,970	80	633	0	0	6,221	17
ANIMAL CONTROL	1,737	22	0	0	0	1,696	0
ANIMAL SHELTER	4,419	43	937	0	0	3,394	26
HEALTH DEPT	591	7	0	0	0	565	0
HEALTH-ADMIN	16,638	102	3,579	2,023	2,899	7,917	99
COMM. DISEASE	4,028	50	0	0	0	3,959	0
EHS	8,087	94	605	0	0	7,352	17
PUB HLTH NURSING	3,456	43	0	0	0	3,394	0
HEALTH LAB	2,310	29	0	0	0	2,262	0
MEDICAL RECORDS	19	0	0	0	0	0	0



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
TOBACCO GRANT	2,882	36	0	0	0	2,827	0
WIC	14,912	189	0	0	0	14,704	0
TB PROGRAM	591	7	0	0	0	565	0
FAMILY PLANNING	19	0	0	0	0	0	0
HEALTH INFO MGT	4,603	59	0	0	0	4,525	0
EMERGENCY PREP	1,164	14	0	0	0	1,131	0
AIDS PROGRAM	1,164	14	0	0	0	1,131	0
CHILD HEALTH	3,914	49	0	0	0	3,846	0
CALIFORNIA CHILDREN	5,862	74	0	0	0	5,769	0
HEALTH GRANTS	1,164	14	0	0	0	1,131	0
MARGOLIN GRANT	1,050	13	0	0	0	1,018	0
MENTAL HLTH-CNTY	19	0	0	0	0	0	0
SUBSTANCE ABUSE	1,164	14	0	0	0	1,131	0
BHA-MH ACT	19,493	246	0	0	0	19,228	0
FIRST 5	1,737	22	0	0	0	1,696	0
BHA	12,620	159	0	0	0	12,442	0
HUMAN SERVICES	319,233	3,213	12,376	0	53,313	249,970	342
WHOLE PERSON CARE	19	0	0	0	0	0	0
IHSS	19	0	0	0	0	0	0
JOB TRAINING	11,475	145	0	0	0	11,311	0
LIBRARY	16,953	127	5,799	0	945	9,903	160
AG EXTENSION	2,433	11	1,513	0	0	849	41
ROADS	418,244	152	857	0	405,316	11,877	23
PARKS	7,308	66	2,075	0	0	5,090	58
FLEET MANAGEMENT	6,821	50	2,718	0	0	3,959	75
BLDG MAINTENANCE	20,543	239	1,579	0	0	18,663	43
SURVEYOR	2,882	36	0	0	0	2,827	0
CAL VANS ADMIN	949	0	924	0	0	0	25
PW-ADMIN	3,077	29	747	0	0	2,262	20



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
Direct Billed	45,016	0	0	31,987	0	0	0
Total	2,354,360	11,219	104,513	34,010	1,311,608	874,405	2,888



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	AIRCRAFT	CYBER INSURANCE
ADMINISTRATION	0	61
HUMAN RESOURCES	0	36
FINANCE	0	19
COMMUNICATIONS	0	19
COUNTY COUNSEL	0	19
BOARD OF SUP.	0	19
ASSESSOR	0	19
ELECTIONS	0	19
INFO. TECHNOLOGY	0	19
PURCHASING	0	19
MICROFILM/STORAGE	0	19
CENTRAL SERVICES	0	19
TELECOMMUNICATION	0	19
IT ADMIN.	0	19
LAW LIBRARY	0	19
GEN. FUND COURT	0	0
DA AB109	0	19
DA PROSECUTION	0	19
DA CAC GRANT	0	19
CHILD SUPPORT	0	19
DA CHILD ABDUCT.	0	19
CHILD ADVOCACY	0	19
DA FED VAWA	0	19
DA PRISONS	0	19
DA ST RAPE GRANT	0	19
DA MISC GRANTS	0	19
GRAND JURY	0	19
SHERIFF ADMIN	0	19
SHERIFF- CIVIL	0	19
SHERIFF-GTF	0	19
SHERIFF-NTF	0	19
SHERIFF-AB109	0	19
SHERIFF-OPS.	824	19
RURAL CRIME	0	19



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	AIRCRAFT	CYBER INSURANCE
SHERIFF OPS-AB443	0	19
COURT SECURITY	0	19
SHERIFF - JAIL	0	19
JAIL KITCHEN	0	19
SHERIFF-INMATE	0	19
ASSET FORFEITURE	0	19
SHERIFF-SPECIAL TRUST	0	19
JUVENILE CENTER	0	19
PROBATION-AB109	0	19
PROBATION-SB678	0	19
PROB-YOYG	0	19
PROB-PROP 36	0	19
PROBATION	0	19
VICTIM WITNESS	0	19
VICTIM ASSIST PROG	0	19
PROB. MISC GRANTS	0	19
FIRE	0	19
OFFICE OF EMERG MGT	0	19
HOMELAND SECURITY	0	19
AG COMMISSIONER	0	19
BLDG INSPECTION	0	19
PLANNING	0	19
LAFCO	0	19
RECORDER	0	19
PUBLIC GUARDIAN	0	19
ANIMAL CONTROL	0	19
ANIMAL SHELTER	0	19
HEALTH DEPT	0	19
HEALTH-ADMIN	0	19
COMM. DISEASE	0	19
EHS	0	19
PUB HLTH NURSING	0	19
HEALTH LAB	0	19
MEDICAL RECORDS	0	19



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	AIRCRAFT	CYBER INSURANCE
TOBACCO GRANT	0	19
WIC	0	19
TB PROGRAM	0	19
FAMILY PLANNING	0	19
HEALTH INFO MGT	0	19
EMERGENCY PREP	0	19
AIDS PROGRAM	0	19
CHILD HEALTH	0	19
CALIFORNIA CHILDREN	0	19
HEALTH GRANTS	0	19
MARGOLIN GRANT	0	19
MENTAL HLTH-CNTY	0	19
SUBSTANCE ABUSE	0	19
BHA-MH ACT	0	19
FIRST 5	0	19
BHA	0	19
HUMAN SERVICES	0	19
WHOLE PERSON CARE	0	19
IHSS	0	19
JOB TRAINING	0	19
LIBRARY	0	19
AG EXTENSION	0	19
ROADS	0	19
PARKS	0	19
FLEET MANAGEMENT	0	19
BLDG MAINTENANCE	0	19
SURVEYOR	0	19
CAL VANS ADMIN	0	0
PW-ADMIN	0	19



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	AIRCRAFT	CYBER INSURANCE
Direct Billed	13,029	0
Total	<u>13,853</u>	<u>1,864</u>



COUNTY OF KINGS
COUNTYWIDE COST ALLOCATION PLAN
HUMAN RESOURCES DEPARTMENT

NATURE AND EXTENT OF SERVICES

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

- (1) Tuition Reimbursement – Educational reimbursement expenditures are allocated to user departments based on actual claims filed by employees of such departments.
- (2) Personnel Services – The remaining personnel costs are allocated to county departments based on the allocated positions in the adopted budget. This program was suspended in FY 18-19.

County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .2 - Costs To Be Allocated
For Department HUMAN RESOURCES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,226,654			1,226,654
BUILDING DEPRECIATION	3,550		3,550	
EQUIPMENT DEPRECIATION	1,081		1,081	
ADMINISTRATION	3,672	98	3,770	
INSURANCE	5,577	68	5,645	
HUMAN RESOURCES		6,586	6,586	
FINANCE		11,494	11,494	
COUNTY COUNSEL		7,189	7,189	
Total Allocated Additions:	13,880	25,435	39,315	39,315
CHARGES FOR SERVICES	(108,971)			
Total Departmental Cost Adjustments:	(108,971)			(108,971)
Total To Be Allocated:	1,131,563	25,435		1,156,998



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .3 - Costs Allocated By Activity
For Department HUMAN RESOURCES

	Total	General & Admin	PERSONNEL	TUITION REIMB
Wages & Benefits				
SALARIES & WAGES	631,404	135,838	495,566	0
FRINGE BENEFITS	303,683	65,322	238,361	0
Other Expense & Cost				
SERVICES & SUPPLIES	291,567	0	291,567	0
FIXED ASSETS	0	0	0	0
Departmental Totals				
Total Expenditures	1,226,654	201,160	1,025,494	0
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
CHARGES FOR SERVICES	(108,971)	(108,971)	0	0
Functional Cost	1,117,683	92,189	1,025,494	0
Allocation Step 1				
Inbound- All Others	13,880	13,880	0	0
Reallocate Admin Costs		(106,069)	106,069	0
1st Allocation	1,131,563	0	1,131,563	0
Allocation Step 2				
Inbound- All Others	25,435	25,435	0	0
Reallocate Admin Costs		(25,435)	25,435	0
2nd Allocation	25,435	0	25,435	0
Total For 05 HUMAN RESOURCES				
Total Allocated	1,156,998	0	1,156,998	0



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	700	0.4527	5,123		5,123		5,123
HUMAN RESOURCES	900	0.5821	6,586		6,586		6,586
FINANCE	1,900	1.2288	13,905		13,905	316	14,221
COMMUNICATIONS	1,600	1.0348	11,709		11,709	266	11,975
COUNTY COUNSEL	1,600	1.0348	11,709		11,709	266	11,975
BOARD OF SUP.	700	0.4527	5,123		5,123	116	5,239
ASSESSOR	2,300	1.4875	16,832		16,832	382	17,214
ELECTIONS	600	0.3880	4,391		4,391	100	4,491
INFO. TECHNOLOGY	2,600	1.6815	19,028		19,028	432	19,460
PURCHASING	200	0.1293	1,464		1,464	33	1,497
MICROFILM/STORAGE	300	0.1940	2,195		2,195	50	2,245
CENTRAL SERVICES	400	0.2587	2,927		2,927	66	2,993
IT ADMIN.	400	0.2587	2,927		2,927	66	2,993
LAW LIBRARY	80	0.0517	585		585	13	598
DA AB109	250	0.1617	1,830		1,830	42	1,872
DA PROSECUTION	4,100	2.6516	30,005		30,005	681	30,686
CHILD SUPPORT	5,300	3.4277	38,787		38,787	881	39,668
DA CHILD ABDUCT.	200	0.1293	1,464		1,464	33	1,497
CHILD ADVOCACY	360	0.2328	2,635		2,635	60	2,695
DA FED VAWA	300	0.1940	2,195		2,195	50	2,245
DA PRISONS	800	0.5174	5,855		5,855	133	5,988
DA MISC GRANTS	300	0.1940	2,195		2,195	50	2,245
SHERIFF ADMIN	1,700	1.0995	12,441		12,441	283	12,724
SHERIFF-AB109	6,200	4.0098	45,373		45,373	1,031	46,404
SHERIFF-OPS.	6,125	3.9613	44,825		44,825	1,018	45,843
RURAL CRIME	300	0.1940	2,195		2,195	50	2,245
SHERIFF OPS-AB443	500	0.3234	3,659		3,659	83	3,742
COURT SECURITY	1,575	1.0186	11,526		11,526	262	11,788
SHERIFF - JAIL	10,400	6.7261	76,110		76,110	1,729	77,839
JAIL KITCHEN	900	0.5821	6,586		6,586	150	6,736
JUVENILE CENTER	4,000	2.5870	29,273		29,273	665	29,938



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PROBATION-AB109	2,050	1.3258	15,003		15,003	341	15,344
PROBATION-SB678	500	0.3234	3,659		3,659	83	3,742
PROB-YOYG	500	0.3234	3,659		3,659	83	3,742
PROBATION	4,750	3.0720	34,762		34,762	790	35,552
VICTIM ASSIST PROG	350	0.2264	2,561		2,561	58	2,619
PROB. MISC GRANTS	500	0.3234	3,659		3,659	83	3,742
FIRE	8,600	5.5620	62,937		62,937	1,429	64,366
OFFICE OF EMERG MGT	200	0.1293	1,464		1,464	33	1,497
AG COMMISSIONER	2,400	1.5522	17,564		17,564	399	17,963
BLDG INSPECTION	400	0.2587	2,927		2,927	66	2,993
PLANNING	900	0.5821	6,586		6,586	150	6,736
RECORDER	800	0.5174	5,855		5,855	133	5,988
PUBLIC GUARDIAN	1,100	0.7114	8,050		8,050	183	8,233
ANIMAL CONTROL	300	0.1940	2,195		2,195	50	2,245
ANIMAL SHELTER	600	0.3880	4,391		4,391	100	4,491
HEALTH DEPT	100	0.0647	732		732	17	749
HEALTH-ADMIN	1,400	0.9054	10,246		10,246	233	10,479
COMM. DISEASE	700	0.4527	5,123		5,123	116	5,239
EHS	1,300	0.8408	9,514		9,514	216	9,730
PUB HLTH NURSING	600	0.3880	4,391		4,391	100	4,491
HEALTH LAB	400	0.2587	2,927		2,927	66	2,993
TOBACCO GRANT	500	0.3234	3,659		3,659	83	3,742
WIC	2,600	1.6815	19,028		19,028	432	19,460
TB PROGRAM	100	0.0647	732		732	17	749
HEALTH INFO MGT	800	0.5174	5,855		5,855	133	5,988
EMERGENCY PREP	200	0.1293	1,464		1,464	33	1,497
AIDS PROGRAM	200	0.1293	1,464		1,464	33	1,497
CHILD HEALTH	680	0.4398	4,976		4,976	113	5,089
CALIFORNIA CHILDREN	1,020	0.6597	7,465		7,465	170	7,635
HEALTH GRANTS	200	0.1293	1,464		1,464	33	1,497
MARGOLIN GRANT	180	0.1164	1,317		1,317	30	1,347



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SUBSTANCE ABUSE	200	0.1293	1,464		1,464	33	1,497
BHA-MH ACT	3,400	2.1989	24,882		24,882	565	25,447
FIRST 5	300	0.1940	2,195		2,195	50	2,245
BHA	2,200	1.4228	16,100		16,100	366	16,466
HUMAN SERVICES	44,200	28.5865	323,473	-177,966	145,507	7,347	152,854
JOB TRAINING	2,000	1.2935	14,637		14,637	332	14,969
LIBRARY	1,751	1.1324	12,814		12,814	291	13,105
AG EXTENSION	150	0.0970	1,098		1,098	25	1,123
ROADS	2,100	1.3582	15,368		15,368	349	15,717
PARKS	900	0.5821	6,586		6,586	150	6,736
FLEET MANAGEMENT	700	0.4527	5,123		5,123	116	5,239
BLDG MAINTENANCE	3,300	2.1343	24,150		24,150	549	24,699
SURVEYOR	500	0.3234	3,659		3,659	83	3,742
PW-ADMIN	400	0.2587	2,927		2,927	66	2,993
SubTotal	154,621	100.0000	1,131,563	-177,966	953,597	25,435	979,032
Direct Billed				177,966	177,966		177,966
TOTAL	154,621	100.0000	1,131,563		1,131,563	25,435	1,156,998

Allocation Basis: NUMBER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	PERSONNEL
ADMINISTRATION	5,123	5,123
HUMAN RESOURCES	6,586	6,586
FINANCE	14,221	14,221
COMMUNICATIONS	11,975	11,975
COUNTY COUNSEL	11,975	11,975
BOARD OF SUP.	5,239	5,239
ASSESSOR	17,214	17,214
ELECTIONS	4,491	4,491
INFO. TECHNOLOGY	19,460	19,460
PURCHASING	1,497	1,497
MICROFILM/STORAGE	2,245	2,245
CENTRAL SERVICES	2,993	2,993
IT ADMIN.	2,993	2,993
LAW LIBRARY	598	598
DA AB109	1,872	1,872
DA PROSECUTION	30,686	30,686
CHILD SUPPORT	39,668	39,668
DA CHILD ABDUCT.	1,497	1,497
CHILD ADVOCACY	2,695	2,695
DA FED VAWA	2,245	2,245
DA PRISONS	5,988	5,988
DA MISC GRANTS	2,245	2,245
SHERIFF ADMIN	12,724	12,724
SHERIFF-AB109	46,404	46,404
SHERIFF-OPS.	45,843	45,843
RURAL CRIME	2,245	2,245
SHERIFF OPS-AB443	3,742	3,742
COURT SECURITY	11,788	11,788
SHERIFF - JAIL	77,839	77,839
JAIL KITCHEN	6,736	6,736
JUVENILE CENTER	29,938	29,938
PROBATION-AB109	15,344	15,344
PROBATION-SB678	3,742	3,742
PROB-YOBG	3,742	3,742



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	PERSONNEL
PROBATION	35,552	35,552
VICTIM ASSIST PROG	2,619	2,619
PROB. MISC GRANTS	3,742	3,742
FIRE	64,366	64,366
OFFICE OF EMERG MGT	1,497	1,497
AG COMMISSIONER	17,963	17,963
BLDG INSPECTION	2,993	2,993
PLANNING	6,736	6,736
RECORDER	5,988	5,988
PUBLIC GUARDIAN	8,233	8,233
ANIMAL CONTROL	2,245	2,245
ANIMAL SHELTER	4,491	4,491
HEALTH DEPT	749	749
HEALTH-ADMIN	10,479	10,479
COMM. DISEASE	5,239	5,239
EHS	9,730	9,730
PUB HLTH NURSING	4,491	4,491
HEALTH LAB	2,993	2,993
TOBACCO GRANT	3,742	3,742
WIC	19,460	19,460
TB PROGRAM	749	749
HEALTH INFO MGT	5,988	5,988
EMERGENCY PREP	1,497	1,497
AIDS PROGRAM	1,497	1,497
CHILD HEALTH	5,089	5,089
CALIFORNIA CHILDREN	7,635	7,635
HEALTH GRANTS	1,497	1,497
MARGOLIN GRANT	1,347	1,347
SUBSTANCE ABUSE	1,497	1,497
BHA-MH ACT	25,447	25,447
FIRST 5	2,245	2,245
BHA	16,466	16,466
HUMAN SERVICES	152,854	152,854
JOB TRAINING	14,969	14,969



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	PERSONNEL
LIBRARY	13,105	13,105
AG EXTENSION	1,123	1,123
ROADS	15,717	15,717
PARKS	6,736	6,736
FLEET MANAGEMENT	5,239	5,239
BLDG MAINTENANCE	24,699	24,699
SURVEYOR	3,742	3,742
PW-ADMIN	2,993	2,993
Direct Billed	177,966	177,966
Total	1,156,998	1,156,998



COUNTY OF KINGS
COUNTYWIDE COST ALLOCATION PLAN
DEPARTMENT OF FINANCE

NATURE AND EXTENT OF SERVICES

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

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

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

Allocations to departments are as follows:

- (1) Payroll accounting costs are allocated to depts. based on the number of employees.
- (2) Claims accounting costs are allocated to departments based on the number of claims processed.
- (3) Cost allocation plan costs are allocated to operating and service departments based on relative budget size (less purchases of fixed assets for the year and “other charges”).
- (4) General accounting costs are allocated to operating and service departments based on relative budget size (less purchases of fixed assets for the year and “other charges”).
- (5) Warrant Processing – Costs related to the reconciliation of all processed warrants (County general and payroll, school general and payroll, and Welfare income maintenance) are allocated to departments on the basis of the number of warrants processed during the year. Costs allocated are offset by costs applied of \$2,246. Costs applied totaling \$2,246 and revenues of \$1,107,914 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 2020-2021
Fiscal Year 2018-2019
Schedule .2 - Costs To Be Allocated
For Department FINANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,176,811			3,176,811
BUILDING DEPRECIATION	6,510		6,510	
EQUIPMENT DEPRECIATION	2,005		2,005	
ADMINISTRATION	10,791	288	11,079	
INSURANCE	11,628	105	11,733	
HUMAN RESOURCES	13,905	316	14,221	
FINANCE		34,020	34,020	
COUNTY COUNSEL		5,057	5,057	
Total Allocated Additions:	<u>44,839</u>	<u>39,786</u>	<u>84,625</u>	<u>84,625</u>
Total To Be Allocated:	<u><u>3,221,650</u></u>	<u><u>39,786</u></u>		<u><u>3,261,436</u></u>



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .3 - Costs Allocated By Activity
For Department FINANCE

	Total	General & Admin	CLAIMS	PAYROLL	COST PLAN
Wages & Benefits					
SALARIES & WAGES	1,264,019	144,985	124,633	126,447	5,783
FRINGE BENEFITS	568,434	65,199	56,048	56,843	2,615
Other Expense & Cost					
DATA PROCESSING	941,994	0	0	413,442	0
SERVICES & SUPPLIES	302,629	34,712	29,839	30,263	1,392
FIXED ASSETS	0	0	0	0	0
AUDITING AND ACCTG	99,735	0	0	0	0
Departmental Totals					
Total Expenditures	3,176,811	244,896	210,520	626,995	9,790
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	3,176,811	244,896	210,520	626,995	9,790
Allocation Step 1					
Inbound- All Others	44,839	44,839	0	0	0
Reallocate Admin Costs		(289,735)	20,804	61,960	967
Unallocated Costs	(1,288,290)	0	0	0	0
1st Allocation	1,933,360	0	231,324	688,955	10,757
Allocation Step 2					
Inbound- All Others	39,786	39,786	0	0	0
Reallocate Admin Costs		(39,786)	2,857	8,508	133
Unallocated Costs	(15,910)	0	0	0	0
2nd Allocation	23,876	0	2,857	8,508	133
Total For 06 FINANCE					
Total Allocated	1,957,236	0	234,181	697,463	10,890



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .3 - Costs Allocated By Activity
For Department FINANCE

	GENERAL ACCTG	TREAS WARRANTS	AUDIT	UNALLOWED
Wages & Benefits				
SALARIES & WAGES	292,080	16,865	0	553,226
FRINGE BENEFITS	131,365	7,560	0	248,804
Other Expense & Cost				
DATA PROCESSING	290,613	0	0	237,939
SERVICES & SUPPLIES	69,938	4,025	0	132,460
FIXED ASSETS	0	0	0	0
AUDITING AND ACCTG	0	0	99,735	0
Departmental Totals				
Total Expenditures	783,996	28,450	99,735	1,172,429
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	783,996	28,450	99,735	1,172,429
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	77,475	2,812	9,856	115,861
Unallocated Costs	0	0	0	(1,288,290)
1st Allocation	861,471	31,262	109,591	0
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	10,639	386	1,353	15,910
Unallocated Costs	0	0	0	(15,910)
2nd Allocation	10,639	386	1,353	0
Total For 06 FINANCE				
Total Allocated	872,110	31,648	110,944	0



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
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	121	0.5214	1,206		1,206		1,206
INSURANCE	6	0.0259	60		60		60
HUMAN RESOURCES	240	1.0342	2,392		2,392		2,392
FINANCE	285	1.2281	2,841		2,841		2,841
COMMUNICATIONS	208	0.8963	2,073		2,073	26	2,099
COUNTY COUNSEL	192	0.8273	1,914		1,914	24	1,938
BOARD OF SUP.	73	0.3146	728		728	9	737
ASSESSOR	137	0.5903	1,366		1,366	17	1,383
ELECTIONS	229	0.9868	2,283		2,283	29	2,312
EMP. BENEFITS	25	0.1077	249		249	3	252
INFO. TECHNOLOGY	304	1.3100	3,030		3,030	39	3,069
ITD PC REPLACEMENT	12	0.0517	120		120	2	122
PURCHASING	27	0.1163	269		269	3	272
MICROFILM/STORAGE	74	0.3189	738		738	9	747
CENTRAL SERVICES	225	0.9695	2,243		2,243	29	2,272
TELECOMMUNICATION	102	0.4395	1,017		1,017	13	1,030
IT ADMIN.	24	0.1034	239		239	3	242
UNEMP. INS.	13	0.0560	130		130	2	132
WORKERS COMP	51	0.2198	508		508	6	514
LIAB. INSURANCE	164	0.7067	1,635		1,635	21	1,656
LAW LIBRARY	44	0.1896	439		439	6	445
GEN. FUND COURT	833	3.5894	8,303		8,303	106	8,409
DA PROSECUTION	502	2.1631	5,004		5,004	64	5,068
DA CAC GRANT	59	0.2542	588		588	7	595
CHILD SUPPORT	348	1.4995	3,469		3,469	44	3,513
DA CHILD ABDUCT.	18	0.0776	179		179	2	181
CHILD ADVOCACY	149	0.6420	1,485		1,485	19	1,504
DA FED VAWA	19	0.0819	189		189	2	191
DA PRISONS	27	0.1163	269		269	3	272
DA MISC GRANTS	30	0.1293	299		299	4	303
GRAND JURY	280	1.2065	2,791		2,791	35	2,826



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
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	446	1.9218	4,446		4,446	56	4,502
SHERIFF- CIVIL	21	0.0905	209		209	3	212
SHERIFF-GTF	41	0.1767	409		409	5	414
SHERIFF-NTF	54	0.2327	538		538	7	545
SHERIFF-AB109	180	0.7756	1,794		1,794	23	1,817
SHERIFF-OPS.	545	2.3484	5,432		5,432	69	5,501
COURT SECURITY	30	0.1293	299		299	4	303
SHERIFF - JAIL	475	2.0468	4,735		4,735	60	4,795
JAIL KITCHEN	301	1.2970	3,000		3,000	38	3,038
SHERIFF-INMATE WELFARE	79	0.3404	787		787	10	797
ASSET FORFEITURE TRUST	12	0.0517	120		120	2	122
SHERIFF-SPECIAL TRUST	24	0.1034	239		239	3	242
JUVENILE CENTER	228	0.9825	2,273		2,273	29	2,302
PROBATION-AB109	105	0.4525	1,047		1,047	13	1,060
PROBATION-SB678	109	0.4697	1,086		1,086	14	1,100
PROB-GREAT GRANT	1	0.0043	10		10		10
PROB-YOBG	63	0.2715	628		628	8	636
PROBATION	433	1.8658	4,316		4,316	55	4,371
VICTIM ASSIST PROG	75	0.3232	748		748	10	758
PROB. MISC GRANTS	81	0.3490	807		807	10	817
FIRE	917	3.9514	9,141		9,141	116	9,257
OFFICE OF EMERG MGT	2	0.0086	20		20		20
HOMELAND SECURITY	82	0.3533	817		817	10	827
AG COMMISSIONER	267	1.1505	2,661		2,661	34	2,695
BLDG INSPECTION	80	0.3447	797		797	10	807
PLANNING	191	0.8230	1,904		1,904	24	1,928
LAFCO	35	0.1508	349		349	4	353
KCAG	399	1.7193	3,977		3,977	51	4,028
RECORDER	44	0.1896	439		439	6	445
PUBLIC GUARDIAN	140	0.6033	1,395		1,395	18	1,413
ANIMAL CONTROL	75	0.3232	748		748	10	758

County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - CLAIMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ANIMAL SHELTER	340	1.4651	3,389		3,389	43	3,432
HEALTH DEPT	76	0.3275	758		758	10	768
HEALTH-ADMIN	264	1.1376	2,632		2,632	33	2,665
COMM. DISEASE	100	0.4309	997		997	13	1,010
EHS	87	0.3749	867		867	11	878
PUB HLTH NURSING	53	0.2284	528		528	7	535
HEALTH LAB	134	0.5774	1,336		1,336	17	1,353
TOBACCO GRANT	54	0.2327	538		538	7	545
WIC	117	0.5042	1,166		1,166	15	1,181
TB PROGRAM	58	0.2499	578		578	7	585
HEALTH INFO MGT	3	0.0129	30		30		30
EMERGENCY PREP	58	0.2499	578		578	7	585
AIDS PROGRAM	136	0.5860	1,356		1,356	17	1,373
CHILD HEALTH	13	0.0560	130		130	2	132
CALIFORNIA CHILDREN	60	0.2585	598		598	8	606
HEALTH GRANTS	47	0.2025	468		468	6	474
MARGOLIN GRANT	20	0.0862	199		199	3	202
MEDICAL ASSISTANCE	17	0.0733	169		169	2	171
MENTAL HEALTH	189	0.8144	1,884		1,884	24	1,908
MENTAL HLTH-CNTY	84	0.3620	837		837	11	848
SUBSTANCE ABUSE	227	0.9782	2,263		2,263	29	2,292
BHA-MH ACT	588	2.5337	5,861		5,861	74	5,935
FIRST 5	169	0.7282	1,685		1,685	21	1,706
BHA	332	1.4306	3,309		3,309	42	3,351
HUMAN SERVICES	2,083	8.9758	20,764		20,764	263	21,027
IHSS	43	0.1853	429		429	5	434
CHILD ABUSE	52	0.2241	518		518	7	525
JOB TRAINING	954	4.1108	9,509		9,509	121	9,630
LIBRARY	423	1.8227	4,216		4,216	54	4,270
AG EXTENSION	44	0.1896	439		439	6	445
ROADS	597	2.5725	5,951		5,951	76	6,027



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
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
PARKS	356	1.5340	3,549		3,549	45	3,594
FLEET MANAGEMENT	760	3.2749	7,576		7,576	96	7,672
BLDG MAINTENANCE	669	2.8828	6,668		6,668	85	6,753
SURVEYOR	34	0.1465	339		339	4	343
TRANSIT AGENCY	472	2.0339	4,705		4,705	60	4,765
CAL VANS ADMIN	772	3.3266	7,695		7,695	98	7,793
VANPOOL	516	2.2235	5,143		5,143	65	5,208
AITS	778	3.3524	7,755		7,755	99	7,854
PW-ADMIN	153	0.6593	1,525		1,525	19	1,544
KCWMA	919	3.9600	9,160		9,160	116	9,276
SubTotal	23,207	100.0000	231,324		231,324	2,857	234,181
TOTAL	23,207	100.0000	231,324		231,324	2,857	234,181

Allocation Basis: NUMBER OF CLAIMS PROCESSED

Allocation Source: DATA PROCESSING



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	700	0.4413	3,040		3,040		3,040
HUMAN RESOURCES	900	0.5674	3,909		3,909		3,909
FINANCE	1,900	1.1978	8,252		8,252		8,252
COMMUNICATIONS	1,600	1.0087	6,949		6,949	88	7,037
COUNTY COUNSEL	1,600	1.0087	6,949		6,949	88	7,037
BOARD OF SUP.	700	0.4413	3,040		3,040	38	3,078
ASSESSOR	2,300	1.4500	9,990		9,990	126	10,116
ELECTIONS	600	0.3783	2,606		2,606	33	2,639
INFO. TECHNOLOGY	2,600	1.6391	11,293		11,293	143	11,436
PURCHASING	200	0.1261	869		869	11	880
MICROFILM/STORAGE	300	0.1891	1,303		1,303	16	1,319
CENTRAL SERVICES	400	0.2522	1,737		1,737	22	1,759
IT ADMIN.	400	0.2522	1,737		1,737	22	1,759
LAW LIBRARY	80	0.0504	347		347	4	351
DA AB109	250	0.1576	1,086		1,086	14	1,100
DA PROSECUTION	4,100	2.5848	17,808		17,808	225	18,033
CHILD SUPPORT	5,300	3.3413	23,020		23,020	291	23,311
DA CHILD ABDUCT.	200	0.1261	869		869	11	880
CHILD ADVOCACY	360	0.2270	1,564		1,564	20	1,584
DA FED VAWA	300	0.1891	1,303		1,303	16	1,319
DA PRISONS	800	0.5043	3,475		3,475	44	3,519
DA MISC GRANTS	300	0.1891	1,303		1,303	16	1,319
SHERIFF ADMIN	1,700	1.0717	7,384		7,384	93	7,477
SHERIFF-AB109	6,200	3.9087	26,929		26,929	340	27,269
SHERIFF-OPS.	6,125	3.8614	26,603		26,603	336	26,939
RURAL CRIME	300	0.1891	1,303		1,303	16	1,319
SHERIFF OPS-AB443	500	0.3152	2,172		2,172	27	2,199
COURT SECURITY	1,575	0.9929	6,841		6,841	86	6,927
SHERIFF - JAIL	10,400	6.5565	45,171		45,171	570	45,741
JAIL KITCHEN	900	0.5674	3,909		3,909	49	3,958
JUVENILE CENTER	4,000	2.5217	17,374		17,374	219	17,593



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Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PROBATION-AB109	2,050	1.2924	8,904		8,904	112	9,016
PROBATION-SB678	500	0.3152	2,172		2,172	27	2,199
PROB-YOBG	500	0.3152	2,172		2,172	27	2,199
PROBATION	4,750	2.9946	20,631		20,631	261	20,892
VICTIM ASSIST PROG	350	0.2207	1,520		1,520	19	1,539
PROB. MISC GRANTS	500	0.3152	2,172		2,172	27	2,199
FIRE	8,600	5.4217	37,353		37,353	472	37,825
OFFICE OF EMERG MGT	200	0.1261	869		869	11	880
AG COMMISSIONER	2,400	1.5130	10,424		10,424	132	10,556
BLDG INSPECTION	400	0.2522	1,737		1,737	22	1,759
PLANNING	900	0.5674	3,909		3,909	49	3,958
RECORDER	800	0.5043	3,475		3,475	44	3,519
PUBLIC GUARDIAN	1,100	0.6935	4,778		4,778	60	4,838
ANIMAL CONTROL	300	0.1891	1,303		1,303	16	1,319
ANIMAL SHELTER	600	0.3783	2,606		2,606	33	2,639
HEALTH DEPT	100	0.0630	434		434	5	439
HEALTH-ADMIN	1,400	0.8826	6,081		6,081	77	6,158
COMM. DISEASE	700	0.4413	3,040		3,040	38	3,078
EHS	1,300	0.8196	5,646		5,646	71	5,717
PUB HLTH NURSING	600	0.3783	2,606		2,606	33	2,639
HEALTH LAB	400	0.2522	1,737		1,737	22	1,759
TOBACCO GRANT	500	0.3152	2,172		2,172	27	2,199
WIC	2,600	1.6391	11,293		11,293	143	11,436
TB PROGRAM	100	0.0630	434		434	5	439
HEALTH INFO MGT	800	0.5043	3,475		3,475	44	3,519
EMERGENCY PREP	200	0.1261	869		869	11	880
AIDS PROGRAM	200	0.1261	869		869	11	880
CHILD HEALTH	680	0.4287	2,954		2,954	37	2,991
CALIFORNIA CHILDREN	1,020	0.6430	4,430		4,430	56	4,486
HEALTH GRANTS	200	0.1261	869		869	11	880
MARGOLIN GRANT	180	0.1135	782		782	10	792



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Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SUBSTANCE ABUSE	200	0.1261	869		869	11	880
BHA-MH ACT	3,400	2.1435	14,768		14,768	186	14,954
FIRST 5	300	0.1891	1,303		1,303	16	1,319
BHA	2,200	1.3870	9,555		9,555	121	9,676
HUMAN SERVICES	44,200	27.8653	191,979		191,979	2,432	194,411
JOB TRAINING	2,000	1.2609	8,687		8,687	110	8,797
LIBRARY	1,751	1.1039	7,605		7,605	96	7,701
AG EXTENSION	150	0.0946	652		652	8	660
ROADS	2,100	1.3239	9,121		9,121	115	9,236
PARKS	900	0.5674	3,909		3,909	49	3,958
FLEET MANAGEMENT	700	0.4413	3,040		3,040	38	3,078
BLDG MAINTENANCE	3,300	2.0804	14,333		14,333	181	14,514
SURVEYOR	500	0.3152	2,172		2,172	27	2,199
PW-ADMIN	400	0.2522	1,737		1,737	22	1,759
KCWMA	4,000	2.5217	17,374		17,374	219	17,593
SubTotal	158,621	100.0000	688,955		688,955	8,508	697,463
TOTAL	158,621	100.0000	688,955		688,955	8,508	697,463

Allocation Basis: NUMBER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS



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For Department FINANCE

Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	925	0.3526	38		38		38
INSURANCE	1,509	0.5752	62		62		62
HUMAN RESOURCES	1,137	0.4334	47		47		47
FINANCE	3,342	1.2739	137		137		137
COMMUNICATIONS	1,428	0.5443	59		59	1	60
COUNTY COUNSEL	2,379	0.9068	98		98	1	99
BOARD OF SUP.	865	0.3297	35		35		35
ASSESSOR	2,462	0.9385	101		101	1	102
ELECTIONS	986	0.3758	40		40	1	41
INFO. TECHNOLOGY	4,720	1.7992	194		194	2	196
ITD PC REPLACEMENT	195	0.0743	8		8		8
PURCHASING	198	0.0755	8		8		8
MICROFILM/STORAGE	329	0.1254	13		13		13
CENTRAL SERVICES	812	0.3095	33		33		33
TELECOMMUNICATION	601	0.2291	25		25		25
WORKERS COMP	1,068	0.4071	44		44	1	45
LIAB. INSURANCE	1,403	0.5348	58		58	1	59
LAW LIBRARY	74	0.0282	3		3		3
GEN. FUND COURT	4,614	1.7588	189		189	2	191
DA AB109	190	0.0724	8		8		8
COURT REPORTER	26	0.0099	1		1		1
DA PROSECUTION	6,400	2.4396	262		262	3	265
DA CAC GRANT	134	0.0511	5		5		5
CHILD SUPPORT	4,658	1.7755	191		191	2	193
DA CHILD ABDUCT.	176	0.0671	7		7		7
CHILD ADVOCACY	576	0.2196	24		24		24
DA FED VAWA	349	0.1330	14		14		14
DA PRISONS	966	0.3682	40		40	1	41
DA MISC GRANTS	351	0.1338	14		14		14
GRAND JURY	116	0.0442	5		5		5
SHERIFF ADMIN	2,692	1.0261	110		110	1	111



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Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF- CIVIL	30	0.0114	1		1		1
SHERIFF-GTF	23	0.0088	1		1		1
SHERIFF-NTF	41	0.0156	2		2		2
SHERIFF-AB109	7,186	2.7392	295		295	4	299
SHERIFF-OPS.	10,740	4.0939	440		440	6	446
RURAL CRIME	385	0.1468	16		16		16
SHERIFF OPS-AB443	562	0.2142	23		23		23
COURT SECURITY	1,686	0.6427	69		69	1	70
SHERIFF - JAIL	13,848	5.2786	568		568	7	575
SHERIFF-INMATE WELFARE	78	0.0297	3		3		3
ASSET FORFEITURE TRUST	65	0.0248	3		3		3
SHERIFF-SPECIAL TRUST	55	0.0210	2		2		2
JUVENILE CENTER	4,636	1.7672	190		190	2	192
PROBATION-AB109	1,993	0.7597	82		82	1	83
PROBATION-SB678	1,453	0.5539	60		60	1	61
PROB-YOBG	706	0.2691	29		29		29
PROBATION	5,712	2.1773	234		234	3	237
VICTIM ASSIST PROG	291	0.1109	12		12		12
PROB. MISC GRANTS	504	0.1921	21		21		21
FIRE	12,883	4.9107	528		528	7	535
OFFICE OF EMERG MGT	819	0.3122	34		34		34
HOMELAND SECURITY	324	0.1235	13		13		13
AG COMMISSIONER	2,724	1.0383	112		112	1	113
BLDG INSPECTION	726	0.2767	30		30		30
PLANNING	1,154	0.4399	47		47	1	48
LAFCO	67	0.0255	3		3		3
RECORDER	780	0.2973	32		32		32
PUBLIC GUARDIAN	573	0.2184	23		23		23
ANIMAL CONTROL	382	0.1456	16		16		16
ANIMAL SHELTER	874	0.3332	36		36		36
HEALTH DEPT	398	0.1517	16		16		16



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Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH-ADMIN	82	0.0313	3		3		3
COMM. DISEASE	788	0.3004	32		32		32
EHS	1,750	0.6671	72		72	1	73
PUB HLTH NURSING	727	0.2771	30		30		30
HEALTH LAB	728	0.2775	30		30		30
TOBACCO GRANT	726	0.2767	30		30		30
WIC	2,376	0.9057	97		97	1	98
TB PROGRAM	191	0.0728	8		8		8
HEALTH INFO MGT	446	0.1700	18		18		18
EMERGENCY PREP	493	0.1879	20		20		20
AIDS PROGRAM	255	0.0972	10		10		10
CHILD HEALTH	941	0.3587	39		39		39
CALIFORNIA CHILDREN	1,415	0.5394	58		58	1	59
HEALTH GRANTS	269	0.1025	11		11		11
MARGOLIN GRANT	302	0.1151	12		12		12
MENTAL HEALTH	9,435	3.5964	387		387	5	392
MENTAL HLTH-CNTY	1,230	0.4689	50		50	1	51
SUBSTANCE ABUSE	2,865	1.0921	117		117	1	118
BHA-MH ACT	14,394	5.4867	590		590	7	597
FIRST 5	2,194	0.8363	90		90	1	91
HUMAN SERVICES	47,019	17.9228	1,928		1,928	34	1,962
WHOLE PERSON CARE	3,212	1.2244	132		132	2	134
IHSS	461	0.1757	19		19		19
CHILD ABUSE	39	0.0149	2		2		2
LIBRARY	2,340	0.8920	96		96	1	97
AG EXTENSION	210	0.0800	9		9		9
ROADS	14,722	5.6117	604		604	8	612
PARKS	1,321	0.5035	54		54	1	55
FLEET MANAGEMENT	3,453	1.3162	142		142	2	144
BLDG MAINTENANCE	3,762	1.4340	154		154	2	156
SURVEYOR	679	0.2588	28		28		28



County of Kings
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Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
TRANSIT AGENCY	5,492	2.0934	225		225	3	228
CAL VANS ADMIN	153	0.0583	6		6		6
VANPOOL	4,964	1.8922	204		204	3	207
AITS	7,100	2.7064	291		291	4	295
PW-ADMIN	353	0.1346	14		14		14
KCWMA	8,077	3.0788	331		331	4	335
SubTotal	262,343	100.0000	10,757		10,757	133	10,890
TOTAL	262,343	100.0000	10,757		10,757	133	10,890

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
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	925	0.3916	3,374		3,374		3,374
INSURANCE	1,509	0.6389	5,504		5,504		5,504
HUMAN RESOURCES	1,137	0.4814	4,147		4,147		4,147
FINANCE	3,342	1.4149	12,189		12,189		12,189
COMMUNICATIONS	1,428	0.6046	5,208		5,208	66	5,274
COUNTY COUNSEL	2,379	1.0072	8,677		8,677	110	8,787
BOARD OF SUP.	865	0.3662	3,155		3,155	40	3,195
ASSESSOR	2,462	1.0423	8,979		8,979	114	9,093
ELECTIONS	986	0.4174	3,596		3,596	46	3,642
INFO. TECHNOLOGY	4,720	1.9983	17,215		17,215	219	17,434
ITD PC REPLACEMENT	195	0.0826	711		711	9	720
PURCHASING	198	0.0838	722		722	9	731
MICROFILM/STORAGE	329	0.1393	1,200		1,200	15	1,215
CENTRAL SERVICES	812	0.3438	2,961		2,961	38	2,999
TELECOMMUNICATION	601	0.2544	2,192		2,192	28	2,220
WORKERS COMP	1,068	0.4522	3,895		3,895	50	3,945
LIAB. INSURANCE	1,403	0.5940	5,117		5,117	65	5,182
LAW LIBRARY	74	0.0313	270		270	3	273
GEN. FUND COURT	4,614	1.9534	16,828		16,828	214	17,042
DA AB109	190	0.0804	693		693	9	702
COURT REPORTER	26	0.0110	95		95	1	96
DA PROSECUTION	6,400	2.7095	23,342		23,342	297	23,639
DA CAC GRANT	134	0.0567	489		489	6	495
CHILD SUPPORT	4,658	1.9720	16,988		16,988	216	17,204
DA CHILD ABDUCT.	176	0.0745	642		642	8	650
CHILD ADVOCACY	576	0.2439	2,101		2,101	27	2,128
DA FED VAWA	349	0.1478	1,273		1,273	16	1,289
DA PRISONS	966	0.4090	3,523		3,523	45	3,568
DA MISC GRANTS	351	0.1486	1,280		1,280	16	1,296
GRAND JURY	116	0.0491	423		423	5	428
SHERIFF ADMIN	2,692	1.1397	9,818		9,818	125	9,943



County of Kings
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For Department FINANCE

Activity - GENERAL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF- CIVIL	30	0.0127	109		109	1	110
SHERIFF-GTF	23	0.0097	84		84	1	85
SHERIFF-NTF	41	0.0174	150		150	2	152
SHERIFF-AB109	7,186	3.0423	26,208		26,208	333	26,541
SHERIFF-OPS.	10,740	4.5469	39,170		39,170	498	39,668
RURAL CRIME	385	0.1630	1,404		1,404	18	1,422
SHERIFF OPS-AB443	562	0.2379	2,050		2,050	26	2,076
COURT SECURITY	1,686	0.7138	6,149		6,149	78	6,227
SHERIFF - JAIL	13,848	5.8627	50,506		50,506	643	51,149
SHERIFF-INMATE WELFARE	78	0.0330	284		284	4	288
ASSET FORFEITURE TRUST	65	0.0275	237		237	3	240
SHERIFF-SPECIAL TRUST	55	0.0233	201		201	3	204
JUVENILE CENTER	4,636	1.9627	16,908		16,908	215	17,123
PROBATION-AB109	1,993	0.8438	7,269		7,269	92	7,361
PROBATION-SB678	1,453	0.6151	5,299		5,299	67	5,366
PROB-YOBG	706	0.2989	2,575		2,575	33	2,608
PROBATION	5,712	2.4182	20,833		20,833	265	21,098
VICTIM ASSIST PROG	291	0.1232	1,061		1,061	14	1,075
PROB. MISC GRANTS	504	0.2134	1,838		1,838	23	1,861
FIRE	12,883	5.4542	46,986		46,986	598	47,584
OFFICE OF EMERG MGT	819	0.3467	2,987		2,987	38	3,025
HOMELAND SECURITY	324	0.1372	1,182		1,182	15	1,197
AG COMMISSIONER	2,724	1.1532	9,935		9,935	126	10,061
BLDG INSPECTION	726	0.3074	2,648		2,648	34	2,682
PLANNING	1,154	0.4886	4,209		4,209	54	4,263
LAFCO	67	0.0284	244		244	3	247
RECORDER	780	0.3302	2,845		2,845	36	2,881
PUBLIC GUARDIAN	573	0.2426	2,090		2,090	27	2,117
ANIMAL CONTROL	382	0.1617	1,393		1,393	18	1,411
ANIMAL SHELTER	874	0.3700	3,188		3,188	41	3,229
HEALTH DEPT	398	0.1685	1,452		1,452	18	1,470



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Activity - GENERAL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH-ADMIN	82	0.0347	299		299	4	303
COMM. DISEASE	788	0.3336	2,874		2,874	37	2,911
EHS	1,750	0.7409	6,383		6,383	81	6,464
PUB HLTH NURSING	727	0.3078	2,651		2,651	34	2,685
HEALTH LAB	728	0.3082	2,655		2,655	34	2,689
TOBACCO GRANT	726	0.3074	2,648		2,648	34	2,682
WIC	2,376	1.0059	8,666		8,666	110	8,776
TB PROGRAM	191	0.0809	697		697	9	706
HEALTH INFO MGT	446	0.1888	1,627		1,627	21	1,648
EMERGENCY PREP	493	0.2087	1,798		1,798	23	1,821
AIDS PROGRAM	255	0.1080	930		930	12	942
CHILD HEALTH	941	0.3984	3,432		3,432	44	3,476
CALIFORNIA CHILDREN	1,415	0.5991	5,161		5,161	66	5,227
HEALTH GRANTS	269	0.1139	981		981	12	993
MARGOLIN GRANT	302	0.1279	1,101		1,101	14	1,115
MENTAL HEALTH	9,435	3.9944	34,411		34,411	438	34,849
MENTAL HLTH-CNTY	1,230	0.5207	4,486		4,486	57	4,543
SUBSTANCE ABUSE	2,865	1.2129	10,449		10,449	133	10,582
BHA-MH ACT	14,394	6.0939	52,497		52,497	668	53,165
FIRST 5	2,194	0.9289	8,002		8,002	102	8,104
HUMAN SERVICES	47,019	19.9058	171,482		171,482	2,180	173,662
WHOLE PERSON CARE	3,212	1.3598	11,715		11,715	149	11,864
IHSS	461	0.1952	1,681		1,681	21	1,702
CHILD ABUSE	39	0.0165	142		142	2	144
LIBRARY	2,340	0.9907	8,534		8,534	109	8,643
AG EXTENSION	210	0.0889	766		766	10	776
ROADS	14,722	6.2327	53,693		53,693	683	54,376
PARKS	1,321	0.5593	4,818		4,818	61	4,879
FLEET MANAGEMENT	3,453	1.4619	12,594		12,594	160	12,754
BLDG MAINTENANCE	3,762	1.5927	13,721		13,721	175	13,896
SURVEYOR	679	0.2875	2,476		2,476	32	2,508



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For Department FINANCE

Activity - GENERAL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	236,204	100.0000	861,471		861,471	10,639	872,110
TOTAL	236,204	100.0000	861,471		861,471	10,639	872,110

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - TREAS WARRANTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HUMAN RESOURCES	1,439	1.5069	471		471		471
FINANCE	27,644	28.9490	9,050		9,050		9,050
PROBATION	1,412	1.4787	462		462	8	470
BHA	0			-2,246	-2,246		-2,246
HUMAN SERVICES	19,260	20.1692	6,305		6,305	112	6,417
OTHER	45,737	47.8962	14,974		14,974	266	15,240
SubTotal	95,492	100.0000	31,262	-2,246	29,016	386	29,402
Direct Billed				2,246	2,246		2,246
TOTAL	95,492	100.0000	31,262		31,262	386	31,648

Allocation Basis: NUMBER OF WARRANTS ISSUED

Allocation Source: WARRANT REGISTERS



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - AUDIT	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	925	0.3916	429		429		429
INSURANCE	1,509	0.6389	700		700		700
HUMAN RESOURCES	1,137	0.4814	528		528		528
FINANCE	3,342	1.4149	1,551		1,551		1,551
COMMUNICATIONS	1,428	0.6046	663		663	8	671
COUNTY COUNSEL	2,379	1.0072	1,104		1,104	14	1,118
BOARD OF SUP.	865	0.3662	401		401	5	406
ASSESSOR	2,462	1.0423	1,142		1,142	15	1,157
ELECTIONS	986	0.4174	457		457	6	463
INFO. TECHNOLOGY	4,720	1.9983	2,190		2,190	28	2,218
ITD PC REPLACEMENT	195	0.0826	90		90	1	91
PURCHASING	198	0.0838	92		92	1	93
MICROFILM/STORAGE	329	0.1393	153		153	2	155
CENTRAL SERVICES	812	0.3438	377		377	5	382
TELECOMMUNICATION	601	0.2544	279		279	4	283
WORKERS COMP	1,068	0.4522	496		496	6	502
LIAB. INSURANCE	1,403	0.5940	651		651	8	659
LAW LIBRARY	74	0.0313	34		34		34
GEN. FUND COURT	4,614	1.9534	2,141		2,141	27	2,168
DA AB109	190	0.0804	88		88	1	89
COURT REPORTER	26	0.0110	12		12		12
DA PROSECUTION	6,400	2.7095	2,969	-9,170	-6,201	38	-6,163
DA CAC GRANT	134	0.0567	62		62	1	63
CHILD SUPPORT	4,658	1.9720	2,161		2,161	27	2,188
DA CHILD ABDUCT.	176	0.0745	82		82	1	83
CHILD ADVOCACY	576	0.2439	267		267	3	270
DA FED VAWA	349	0.1478	162		162	2	164
DA PRISONS	966	0.4090	448		448	6	454
DA MISC GRANTS	351	0.1486	163	-5,720	-5,557	2	-5,555
GRAND JURY	116	0.0491	54		54	1	55
SHERIFF ADMIN	2,692	1.1397	1,249		1,249	16	1,265



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF- CIVIL	30	0.0127	14		14		14
SHERIFF-GTF	23	0.0097	11		11		11
SHERIFF-NTF	41	0.0174	19		19		19
SHERIFF-AB109	7,186	3.0423	3,334		3,334	42	3,376
SHERIFF-OPS.	10,740	4.5469	4,983		4,983	63	5,046
RURAL CRIME	385	0.1630	179		179	2	181
SHERIFF OPS-AB443	562	0.2379	261		261	3	264
COURT SECURITY	1,686	0.7138	782		782	10	792
SHERIFF - JAIL	13,848	5.8627	6,425		6,425	82	6,507
SHERIFF-INMATE WELFARE	78	0.0330	36		36		36
ASSET FORFEITURE TRUST	65	0.0275	30		30		30
SHERIFF-SPECIAL TRUST	55	0.0233	26		26		26
JUVENILE CENTER	4,636	1.9627	2,151		2,151	27	2,178
PROBATION-AB109	1,993	0.8438	925		925	12	937
PROBATION-SB678	1,453	0.6151	674		674	9	683
PROB-YOBG	706	0.2989	328		328	4	332
PROBATION	5,712	2.4182	2,650		2,650	34	2,684
VICTIM ASSIST PROG	291	0.1232	135		135	2	137
PROB. MISC GRANTS	504	0.2134	234		234	3	237
FIRE	12,883	5.4542	5,977		5,977	76	6,053
OFFICE OF EMERG MGT	819	0.3467	380		380	5	385
HOMELAND SECURITY	324	0.1372	150		150	2	152
AG COMMISSIONER	2,724	1.1532	1,264		1,264	16	1,280
BLDG INSPECTION	726	0.3074	337		337	4	341
PLANNING	1,154	0.4886	535		535	7	542
LAFCO	67	0.0284	31		31		31
RECORDER	780	0.3302	362		362	5	367
PUBLIC GUARDIAN	573	0.2426	266		266	3	269
ANIMAL CONTROL	382	0.1617	177		177	2	179
ANIMAL SHELTER	874	0.3700	406		406	5	411
HEALTH DEPT	398	0.1685	185		185	2	187



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - AUDIT	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH-ADMIN	82	0.0347	38		38		38
COMM. DISEASE	788	0.3336	366		366	5	371
EHS	1,750	0.7409	812		812	10	822
PUB HLTH NURSING	727	0.3078	337		337	4	341
HEALTH LAB	728	0.3082	338		338	4	342
TOBACCO GRANT	726	0.3074	337		337	4	341
WIC	2,376	1.0059	1,102		1,102	14	1,116
TB PROGRAM	191	0.0809	89		89	1	90
HEALTH INFO MGT	446	0.1888	207		207	3	210
EMERGENCY PREP	493	0.2087	229		229	3	232
AIDS PROGRAM	255	0.1080	118		118	2	120
CHILD HEALTH	941	0.3984	437		437	6	443
CALIFORNIA CHILDREN	1,415	0.5991	657		657	8	665
HEALTH GRANTS	269	0.1139	125		125	2	127
MARGOLIN GRANT	302	0.1279	140		140	2	142
MENTAL HEALTH	9,435	3.9944	4,378		4,378	56	4,434
MENTAL HLTH-CNTY	1,230	0.5207	571		571	7	578
SUBSTANCE ABUSE	2,865	1.2129	1,329		1,329	17	1,346
BHA-MH ACT	14,394	6.0939	6,678		6,678	85	6,763
FIRST 5	2,194	0.9289	1,018	-6,560	-5,542	13	-5,529
HUMAN SERVICES	47,019	19.9058	21,812		21,812	281	22,093
WHOLE PERSON CARE	3,212	1.3598	1,490		1,490	19	1,509
IHSS	461	0.1952	214		214	3	217
CHILD ABUSE	39	0.0165	18		18		18
LIBRARY	2,340	0.9907	1,086		1,086	14	1,100
AG EXTENSION	210	0.0889	97		97	1	98
ROADS	14,722	6.2327	6,831		6,831	87	6,918
PARKS	1,321	0.5593	613		613	8	621
FLEET MANAGEMENT	3,453	1.4619	1,602		1,602	20	1,622
BLDG MAINTENANCE	3,762	1.5927	1,745		1,745	22	1,767
SURVEYOR	679	0.2875	315		315	4	319



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
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
OTHER	0			-27,415	-27,415		-27,415
SubTotal	236,204	100.0000	109,591	-48,865	60,726	1,353	62,079
Direct Billed				48,865	48,865		48,865
TOTAL	236,204	100.0000	109,591		109,591	1,353	110,944

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
ADMINISTRATION	8,087	1,206	3,040	38	3,374	0	429
INSURANCE	6,326	60	0	62	5,504	0	700
HUMAN RESOURCES	11,494	2,392	3,909	47	4,147	471	528
FINANCE	34,020	2,841	8,252	137	12,189	9,050	1,551
COMMUNICATIONS	15,141	2,099	7,037	60	5,274	0	671
COUNTY COUNSEL	18,979	1,938	7,037	99	8,787	0	1,118
BOARD OF SUP.	7,451	737	3,078	35	3,195	0	406
ASSESSOR	21,851	1,383	10,116	102	9,093	0	1,157
ELECTIONS	9,097	2,312	2,639	41	3,642	0	463
EMP. BENEFITS	252	252	0	0	0	0	0
INFO. TECHNOLOGY	34,353	3,069	11,436	196	17,434	0	2,218
ITD PC REPLACEMENT	941	122	0	8	720	0	91
PURCHASING	1,984	272	880	8	731	0	93
MICROFILM/STORAGE	3,449	747	1,319	13	1,215	0	155
CENTRAL SERVICES	7,445	2,272	1,759	33	2,999	0	382
TELECOMMUNICATION	3,558	1,030	0	25	2,220	0	283
IT ADMIN.	2,001	242	1,759	0	0	0	0
UNEMP. INS.	132	132	0	0	0	0	0
WORKERS COMP	5,006	514	0	45	3,945	0	502
LIAB. INSURANCE	7,556	1,656	0	59	5,182	0	659
LAW LIBRARY	1,106	445	351	3	273	0	34
GEN. FUND COURT	27,810	8,409	0	191	17,042	0	2,168
DA AB109	1,899	0	1,100	8	702	0	89
COURT REPORTER	109	0	0	1	96	0	12
DA PROSECUTION	40,842	5,068	18,033	265	23,639	0	(6,163)
DA CAC GRANT	1,158	595	0	5	495	0	63
CHILD SUPPORT	46,409	3,513	23,311	193	17,204	0	2,188
DA CHILD ABDUCT.	1,801	181	880	7	650	0	83
CHILD ADVOCACY	5,510	1,504	1,584	24	2,128	0	270
DA FED VAWA	2,977	191	1,319	14	1,289	0	164
DA PRISONS	7,854	272	3,519	41	3,568	0	454
DA MISC GRANTS	(2,623)	303	1,319	14	1,296	0	(5,555)
GRAND JURY	3,314	2,826	0	5	428	0	55
SHERIFF ADMIN	23,298	4,502	7,477	111	9,943	0	1,265



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
SHERIFF- CIVIL	337	212	0	1	110	0	14
SHERIFF-GTF	511	414	0	1	85	0	11
SHERIFF-NTF	718	545	0	2	152	0	19
SHERIFF-AB109	59,302	1,817	27,269	299	26,541	0	3,376
SHERIFF-OPS.	77,600	5,501	26,939	446	39,668	0	5,046
RURAL CRIME	2,938	0	1,319	16	1,422	0	181
SHERIFF OPS-AB443	4,562	0	2,199	23	2,076	0	264
COURT SECURITY	14,319	303	6,927	70	6,227	0	792
SHERIFF - JAIL	108,767	4,795	45,741	575	51,149	0	6,507
JAIL KITCHEN	6,996	3,038	3,958	0	0	0	0
SHERIFF-INMATE	1,124	797	0	3	288	0	36
ASSET FORFEITURE	395	122	0	3	240	0	30
SHERIFF-SPECIAL TRUST	474	242	0	2	204	0	26
JUVENILE CENTER	39,388	2,302	17,593	192	17,123	0	2,178
PROBATION-AB109	18,457	1,060	9,016	83	7,361	0	937
PROBATION-SB678	9,409	1,100	2,199	61	5,366	0	683
PROB-GREAT GRANT	10	10	0	0	0	0	0
PROB-YOYG	5,804	636	2,199	29	2,608	0	332
PROBATION	49,752	4,371	20,892	237	21,098	470	2,684
VICTIM ASSIST PROG	3,521	758	1,539	12	1,075	0	137
PROB. MISC GRANTS	5,135	817	2,199	21	1,861	0	237
FIRE	101,254	9,257	37,825	535	47,584	0	6,053
OFFICE OF EMERG MGT	4,344	20	880	34	3,025	0	385
HOMELAND SECURITY	2,189	827	0	13	1,197	0	152
AG COMMISSIONER	24,705	2,695	10,556	113	10,061	0	1,280
BLDG INSPECTION	5,619	807	1,759	30	2,682	0	341
PLANNING	10,739	1,928	3,958	48	4,263	0	542
LAFCO	634	353	0	3	247	0	31
KCAG	4,028	4,028	0	0	0	0	0
RECORDER	7,244	445	3,519	32	2,881	0	367
PUBLIC GUARDIAN	8,660	1,413	4,838	23	2,117	0	269
ANIMAL CONTROL	3,683	758	1,319	16	1,411	0	179
ANIMAL SHELTER	9,747	3,432	2,639	36	3,229	0	411
HEALTH DEPT	2,880	768	439	16	1,470	0	187



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
HEALTH-ADMIN	9,167	2,665	6,158	3	303	0	38
COMM. DISEASE	7,402	1,010	3,078	32	2,911	0	371
EHS	13,954	878	5,717	73	6,464	0	822
PUB HLTH NURSING	6,230	535	2,639	30	2,685	0	341
HEALTH LAB	6,173	1,353	1,759	30	2,689	0	342
TOBACCO GRANT	5,797	545	2,199	30	2,682	0	341
WIC	22,607	1,181	11,436	98	8,776	0	1,116
TB PROGRAM	1,828	585	439	8	706	0	90
HEALTH INFO MGT	5,425	30	3,519	18	1,648	0	210
EMERGENCY PREP	3,538	585	880	20	1,821	0	232
AIDS PROGRAM	3,325	1,373	880	10	942	0	120
CHILD HEALTH	7,081	132	2,991	39	3,476	0	443
CALIFORNIA CHILDREN	11,043	606	4,486	59	5,227	0	665
HEALTH GRANTS	2,485	474	880	11	993	0	127
MARGOLIN GRANT	2,263	202	792	12	1,115	0	142
MEDICAL ASSISTANCE	171	171	0	0	0	0	0
MENTAL HEALTH	41,583	1,908	0	392	34,849	0	4,434
MENTAL HLTH-CNTY	6,020	848	0	51	4,543	0	578
SUBSTANCE ABUSE	15,218	2,292	880	118	10,582	0	1,346
BHA-MH ACT	81,414	5,935	14,954	597	53,165	0	6,763
FIRST 5	5,691	1,706	1,319	91	8,104	0	(5,529)
BHA	10,781	3,351	9,676	0	0	(2,246)	0
HUMAN SERVICES	419,572	21,027	194,411	1,962	173,662	6,417	22,093
WHOLE PERSON CARE	13,507	0	0	134	11,864	0	1,509
IHSS	2,372	434	0	19	1,702	0	217
CHILD ABUSE	689	525	0	2	144	0	18
JOB TRAINING	18,427	9,630	8,797	0	0	0	0
LIBRARY	21,811	4,270	7,701	97	8,643	0	1,100
AG EXTENSION	1,988	445	660	9	776	0	98
ROADS	77,169	6,027	9,236	612	54,376	0	6,918
PARKS	13,107	3,594	3,958	55	4,879	0	621
FLEET MANAGEMENT	25,270	7,672	3,078	144	12,754	0	1,622
BLDG MAINTENANCE	37,086	6,753	14,514	156	13,896	0	1,767
SURVEYOR	5,397	343	2,199	28	2,508	0	319



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
TRANSIT AGENCY	4,993	4,765	0	228	0	0	0
CAL VANS ADMIN	7,799	7,793	0	6	0	0	0
VANPOOL	5,415	5,208	0	207	0	0	0
AITS	8,149	7,854	0	295	0	0	0
PW-ADMIN	3,317	1,544	1,759	14	0	0	0
KCWMA	27,204	9,276	17,593	335	0	0	0
OTHER	(12,175)	0	0	0	0	15,240	(27,415)
Direct Billed	51,111	0	0	0	0	2,246	48,865
Total	1,957,236	234,181	697,463	10,890	872,110	31,648	110,944



COUNTY OF KINGS
COUNTYWIDE COST ALLOCATION PLAN
COMMUNICATIONS

NATURE AND EXTENT OF SERVICES

The Communications Department provides 24 hour dispatching services to Kings County Law Enforcement, Fire Department, Emergency Medical Services and Communications with other agencies statewide. Hanford City Fire and Lemoore City Fire and Police no longer contract with the county. Operating expenditures are allocated to departments on the basis of the number of calls handled for the user departments. The Fire Department, Sheriff, and the City of Avenal (included in "all other departments") are given credit for amounts they are direct billed.

County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .2 - Costs To Be Allocated
For Department COMMUNICATIONS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,505,148			1,505,148
FIXED ASSETS	(17,889)			
Total Deductions:	(17,889)			(17,889)
BUILDING DEPRECIATION	7,729		7,729	
EQUIPMENT DEPRECIATION	36,100		36,100	
ADMINISTRATION	4,611	123	4,734	
INSURANCE	9,910	89	9,999	
HUMAN RESOURCES	11,709	266	11,975	
FINANCE	14,952	189	15,141	
Total Allocated Additions:	85,011	667	85,678	85,678
OTHER REVENUE	(1,200)			
CHARGES FOR SERVICES-RENT	(35,840)			
COST APPLIED	(67,504)			
Total Departmental Cost Adjustments:	(104,544)			(104,544)
Total To Be Allocated:	<u>1,467,726</u>	<u>667</u>	<u>1,468,393</u>	<u>1,468,393</u>



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .3 - Costs Allocated By Activity
For Department COMMUNICATIONS

	Total	General & Admin	RADIO DISPATCH
Wages & Benefits			
SALARIES & WAGES	954,795	0	954,795
FRINGE BENEFITS	330,451	0	330,451
Other Expense & Cost			
SERVICES & SUPPLIES	202,013	0	202,013
*FIXED ASSETS	17,889	17,889	0
Departmental Totals			
Total Expenditures	1,505,148	17,889	1,487,259
Deductions			
Total Deductions	(17,889)	(17,889)	0
Cost Adjustments			
OTHER REVENUE	(1,200)	(1,200)	0
CHARGES FOR SERVICES-RENT	(35,840)	(35,840)	0
COST APPLIED	(67,504)	(67,504)	0
Functional Cost	1,382,715	(104,544)	1,487,259
Allocation Step 1			
Inbound- All Others	85,011	85,011	0
Reallocate Admin Costs		19,533	(19,533)
1st Allocation	1,467,726	0	1,467,726
Allocation Step 2			
Inbound- All Others	667	667	0
Reallocate Admin Costs		(667)	667
2nd Allocation	667	0	667
Total For 07 COMMUNICATIONS			
Total Allocated	1,468,393	0	1,468,393



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
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.	38,000	57.3153	841,230		841,230	382	841,612
PROBATION	8,500	12.8205	188,170		188,170	86	188,256
FIRE	5,500	8.2956	121,757	-195,117	-73,360	55	-73,305
ANIMAL CONTROL	3,500	5.2790	77,482		77,482	35	77,517
OTHER	10,800	16.2896	239,087	-86,605	152,482	109	152,591
SubTotal	66,300	100.0000	1,467,726	-281,722	1,186,004	667	1,186,671
Direct Billed				281,722	281,722		281,722
TOTAL	66,300	100.0000	1,467,726		1,467,726	667	1,468,393

Allocation Basis: NUMBER OF CALLS

Allocation Source: COMMUNICATIONS RECORDS



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .5 - Allocation Summary
For Department COMMUNICATIONS

Receiving Department	Total	RADIO DISPATCH
SHERIFF-OPS.	841,612	841,612
PROBATION	188,256	188,256
FIRE	(73,305)	(73,305)
ANIMAL CONTROL	77,517	77,517
OTHER	152,591	152,591
Direct Billed	281,722	281,722
Total	1,468,393	1,468,393



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 2019 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 \$920,405 are shown as direct billed to the appropriate departments.

County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .2 - Costs To Be Allocated
For Department COUNTY COUNSEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,889,370			1,889,370
BUILDING DEPRECIATION	3,602		3,602	
EQUIPMENT DEPRECIATION	1,567		1,567	
ADMINISTRATION	7,682	204	7,886	
INSURANCE	9,551	86	9,637	
HUMAN RESOURCES	11,709	266	11,975	
FINANCE	18,742	237	18,979	
COUNTY COUNSEL		131,540	131,540	
Total Allocated Additions:	<u>52,853</u>	<u>132,333</u>	<u>185,186</u>	185,186
Total To Be Allocated:	<u><u>1,942,223</u></u>	<u><u>132,333</u></u>		<u><u>2,074,556</u></u>



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .3 - Costs Allocated By Activity
For Department COUNTY COUNSEL

	Total	General & Admin	LEGAL SERVICES	HSA LEGAL SERVICES	UNALLOWED
Wages & Benefits					
SALARIES & WAGES	1,142,252	157,756	263,458	417,262	303,776
FRINGE BENEFITS	442,206	61,069	101,973	161,581	117,583
Other Expense & Cost					
SERVICES & SUPPLIES	304,912	42,108	70,313	111,415	81,076
FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	1,889,370	260,933	435,744	690,258	502,435
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	1,889,370	260,933	435,744	690,258	502,435
Allocation Step 1					
Inbound- All Others	52,853	52,853	0	0	0
Reallocate Admin Costs		(313,786)	83,964	133,007	96,815
Unallocated Costs	(599,250)	0	0	0	(599,250)
1st Allocation	1,342,973	0	519,708	823,265	0
Allocation Step 2					
Inbound- All Others	132,333	132,333	0	0	0
Reallocate Admin Costs		(132,333)	35,410	56,093	40,830
Unallocated Costs	(40,830)	0	0	0	(40,830)
2nd Allocation	91,503	0	35,410	56,093	0
Total For 08 COUNTY COUNSEL					
Total Allocated	1,434,476	0	555,118	879,358	0



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
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	232	2.2133	11,503		11,503		11,503
INSURANCE	45	0.4293	2,231		2,231		2,231
HUMAN RESOURCES	145	1.3833	7,189		7,189		7,189
FINANCE	102	0.9731	5,057		5,057		5,057
COUNTY COUNSEL	2,653	25.3103	131,540		131,540		131,540
BOARD OF SUP.	1,978	18.8704	98,071		98,071	9,589	107,660
ASSESSOR	79	0.7537	3,917		3,917	383	4,300
ELECTIONS	291	2.7762	14,428		14,428	1,411	15,839
INFO. TECHNOLOGY	12	0.1145	595		595	58	653
PURCHASING	37	0.3530	1,834		1,834	179	2,013
LAW LIBRARY	6	0.0572	297		297	29	326
DA AB109	16	0.1526	793		793	78	871
DA PROSECUTION	140	1.3356	6,941		6,941	679	7,620
CHILD SUPPORT	26	0.2480	1,289		1,289	126	1,415
GRAND JURY	32	0.3053	1,587		1,587	155	1,742
SHERIFF ADMIN	322	3.0719	15,965		15,965	1,561	17,526
SHERIFF-AB109	710	6.7735	35,203		35,203	3,442	38,645
PROBATION-AB109	313	2.9861	15,519		15,519	1,517	17,036
PROBATION	105	1.0017	5,206		5,206	509	5,715
FIRE	117	1.1162	5,801		5,801	567	6,368
AG COMMISSIONER	122	1.1639	6,049		6,049	591	6,640
PLANNING	266	2.5377	13,189	-1,968	11,221	1,289	12,510
LAFCO	1	0.0095	50		50	5	55
PUBLIC GUARDIAN	291	2.7762	14,428	-16,316	-1,888	1,411	-477
ANIMAL CONTROL	50	0.4770	2,479		2,479	242	2,721
HEALTH-ADMIN	114	1.0876	5,652		5,652	553	6,205
EHS	34	0.3244	1,686		1,686	165	1,851
FIRST 5	6	0.0572	297	-1,361	-1,064	29	-1,035
BHA	112	1.0685	5,553	-17,383	-11,830	543	-11,287
IHSS	11	0.1049	545	-2,113	-1,568	53	-1,515
JOB TRAINING	17	0.1622	843		843	82	925



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
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
LIBRARY	1	0.0095	50		50	5	55
AG EXTENSION	7	0.0668	347		347	34	381
PARKS	10	0.0954	496		496	48	544
PW-ADMIN	491	4.6842	24,344		24,344	2,380	26,724
KCWMA	4	0.0382	198	-4,149	-3,951	19	-3,932
OTHER	1,584	15.1116	78,536	-557	77,979	7,678	85,657
SubTotal	10,482	100.0000	519,708	-43,847	475,861	35,410	511,271
Direct Billed				43,847	43,847		43,847
TOTAL	10,482	100.0000	519,708		519,708	35,410	555,118

Allocation Basis: DIRECT HOURS OF ATTORNEYS

Allocation Source: COUNTY COUNSEL TIME RECORDS



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .4 - Detail Activity Allocations
For Department COUNTY COUNSEL

Activity - HSA LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HUMAN SERVICES	6,058	100.0000	823,265	-876,558	-53,293	56,093	2,800
SubTotal	6,058	100.0000	823,265	-876,558	-53,293	56,093	2,800
Direct Billed				876,558	876,558		876,558
TOTAL	6,058	100.0000	823,265		823,265	56,093	879,358

Allocation Basis: DIRECT HOURS OF HSA ATTORNEYS/STAFF

Allocation Source: COUNTY COUNSEL TIME RECORDS



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .5 - Allocation Summary
For Department COUNTY COUNSEL

Receiving Department	Total	LEGAL SERVICES HSA	LEGAL SERVICES
ADMINISTRATION	11,503	11,503	0
INSURANCE	2,231	2,231	0
HUMAN RESOURCES	7,189	7,189	0
FINANCE	5,057	5,057	0
COUNTY COUNSEL	131,540	131,540	0
BOARD OF SUP.	107,660	107,660	0
ASSESSOR	4,300	4,300	0
ELECTIONS	15,839	15,839	0
INFO. TECHNOLOGY	653	653	0
PURCHASING	2,013	2,013	0
LAW LIBRARY	326	326	0
DA AB109	871	871	0
DA PROSECUTION	7,620	7,620	0
CHILD SUPPORT	1,415	1,415	0
GRAND JURY	1,742	1,742	0
SHERIFF ADMIN	17,526	17,526	0
SHERIFF-AB109	38,645	38,645	0
PROBATION-AB109	17,036	17,036	0
PROBATION	5,715	5,715	0
FIRE	6,368	6,368	0
AG COMMISSIONER	6,640	6,640	0
PLANNING	12,510	12,510	0
LAFCO	55	55	0
PUBLIC GUARDIAN	(477)	(477)	0
ANIMAL CONTROL	2,721	2,721	0
HEALTH-ADMIN	6,205	6,205	0
EHS	1,851	1,851	0
FIRST 5	(1,035)	(1,035)	0
BHA	(11,287)	(11,287)	0
HUMAN SERVICES	2,800	0	2,800
IHSS	(1,515)	(1,515)	0
JOB TRAINING	925	925	0
LIBRARY	55	55	0
AG EXTENSION	381	381	0



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Schedule .5 - Allocation Summary
For Department COUNTY COUNSEL

Receiving Department	Total	LEGAL SERVICES HSA	LEGAL SERVICES
PARKS	544	544	0
PW-ADMIN	26,724	26,724	0
KCWMA	(3,932)	(3,932)	0
OTHER	85,657	85,657	0
Direct Billed	920,405	43,847	876,558
Total	1,434,476	555,118	879,358

