


KINGS COUNTY, CALIFORNIA
COUNTYWIDE COST ALLOCATION PLAN
ACTUAL FY 2019/2020

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, 2020, 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.

 12-21-2020
Signature/Date

James Erb
Name

Director of Finance
Title

COUNTY OF KINGS FY 2019/2020
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 2020-2021

Analyst Rate	\$130.30 /hr
Mainframe Rate	\$160.63 /hr
Core Network Services	\$18.47 /month/Connection
E-mail Services	\$0.04 /month/MB storage
Service Desk	\$66.81 /month/PC
Data Storage	\$0.30 /month/GB storage
Data Infrastructure	\$11.12 /month/PC
Digital Imaging	\$0.17 /scan
Record Storage	\$1.50 /box/month
Shredding	\$3.00 /box
Purchasing	\$81.32 /hr

COUNTY OF KINGS FY 2019/2020
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 2019/2020**

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 2019/2020
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
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Detail

Central Service Departments	BOARD OF SUP.	ASSESSOR	F/A REPAIR	ELECTIONS	EMP. BENEFITS	INFO. TECHNOLOGY	ITD PC REPLACEMENT
BUILDING DEPRECIATION	8,330	8,899	0	5,672	0	30,416	0
EQUIPMENT	0	5,474	0	20,601	0	0	0
ADMINISTRATION	2,954	7,661	0	3,566	0	13,956	1,342
INSURANCE	4,452	11,616	0	3,707	0	13,961	0
HUMAN RESOURCES	5,799	19,053	0	4,970	0	21,538	0
FINANCE	7,479	21,169	0	9,961	219	33,701	2,126
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	98,843	16,322	0	9,262	0	2,202	0
Total Allocated	127,857	90,194	0	57,739	219	115,774	3,468
Roll Forward	(7,545)	8,695	0	11,340	3	(5,030)	3,168
Cost With Roll Forward	120,312	98,889	0	69,079	222	110,744	6,636
Adjustments	0	0	0	0	0	0	0
Proposed Costs	120,312	98,889	0	69,079	222	110,744	6,636



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Detail

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	583	420	2,262	1,798	0	0	3,679
INSURANCE	1,146	1,530	2,591	25	1,771	0	0
HUMAN RESOURCES	1,657	0	3,313	0	3,313	0	0
FINANCE	1,815	1,104	7,190	3,652	1,584	79	6,041
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	2,397	0	0	0	0	0	0
Total Allocated	8,821	14,275	22,437	5,475	6,668	79	9,720
Roll Forward	(197)	(10,943)	(265)	1,759	(327)	(2)	3,523
Cost With Roll Forward	8,624	3,332	22,172	7,234	6,341	77	13,243
Adjustments	0	0	0	0	0	0	0
Proposed Costs	8,624	3,332	22,172	7,234	6,341	77	13,243



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Detail

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	30,716	0
ADMINISTRATION	6,394	269	13,632	1,031	92	19,310	477
INSURANCE	0	770	13,839	1,553	0	23,265	461
HUMAN RESOURCES	0	663	0	2,899	0	34,792	829
FINANCE	10,643	1,148	28,725	2,834	142	45,702	1,386
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	1,619	0	65	0	11,270	0
Total Allocated	17,037	6,769	231,328	8,382	234	186,979	3,153
Roll Forward	8,277	1,310	(35,321)	(4,182)	91	17,063	0
Cost With Roll Forward	25,314	8,079	196,007	4,200	325	204,042	3,153
Adjustments	0	0	0	0	0	0	0
Proposed Costs	25,314	8,079	196,007	4,200	325	204,042	3,153



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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	854	0	0	0	2,866
ADMINISTRATION	14,211	555	1,767	1,024	3,218	0	806
INSURANCE	28,702	680	1,937	1,334	3,517	25	1,334
HUMAN RESOURCES	43,904	1,243	2,982	2,485	6,627	0	2,485
FINANCE	43,468	1,481	5,083	2,777	8,049	0	(3,215)
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	1,489	0	0	0	0	0	0
Total Allocated	131,774	3,959	23,319	7,620	21,411	25	4,276
Roll Forward	8,860	(752)	3,716	439	2,140	6	(541)
Cost With Roll Forward	140,634	3,207	27,035	8,059	23,551	31	3,735
Adjustments	0	0	0	0	0	0	0
Proposed Costs	140,634	3,207	27,035	8,059	23,551	31	3,735



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Detail

Central Service Departments	GRAND JURY	SHERIFF ADMIN	SHERIFF- CIVIL	SHERIFF-GTF	SHERIFF-NTF	SHERIFF-MAJOR CRIMES	SHERIFF-AB109
BUILDING DEPRECIATION	0	57,634	0	0	0	24,988	0
EQUIPMENT	605	23,297	0	0	0	1,005	5,220
ADMINISTRATION	357	8,374	209	0	0	206	23,816
INSURANCE	25	10,852	25	0	0	1,630	27,084
HUMAN RESOURCES	0	14,083	0	0	0	829	51,359
FINANCE	2,798	23,317	354	0	0	1,596	60,434
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	1,231	18,071	0	0	0	0	59,460
Total Allocated	5,016	155,628	588	0	0	30,254	227,373
Roll Forward	(557)	(3,404)	273	(18,403)	(22,586)	0	12,178
Cost With Roll Forward	4,459	152,224	861	(18,403)	(22,586)	30,254	239,551
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,459	152,224	861	(18,403)	(22,586)	30,254	239,551

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Central Service Departments	SHERIFF-OPS.	RURAL CRIME	SHERIFF OPS-AB443	COURT SECURITY	SHERIFF - JAIL	JAIL KITCHEN	SHERIFF-INMATE WELFARE
BUILDING DEPRECIATION	0	0	0	0	2,094,700	42,191	0
EQUIPMENT	143,692	3,292	0	0	27,622	4,601	0
ADMINISTRATION	36,405	1,234	1,779	5,504	45,589	0	609
INSURANCE	565,128	1,334	2,207	7,663	79,045	4,585	25
HUMAN RESOURCES	50,531	2,485	4,142	14,497	87,808	7,455	0
FINANCE	83,377	2,965	4,518	15,034	112,025	7,099	1,768
COMMUNICATIONS	925,098	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	1,804,231	11,310	12,646	42,698	2,446,789	65,931	2,402
Roll Forward	(151,795)	(5,676)	1,366	7,150	1,030,662	24,349	(312)
Cost With Roll Forward	1,652,436	5,634	14,012	49,848	3,477,451	90,280	2,090
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,652,436	5,634	14,012	49,848	3,477,451	90,280	2,090



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Central Service Departments	ASSET FORFEITURE TRUST	SHERIFF-SPECIAL TRUST	JUVENILE CENTER	PROBATION-AB109	PROBATION-SB678	PROB-GREAT GRANT	PROB-YOBB
BUILDING DEPRECIATION	0	0	56,916	0	0	0	0
EQUIPMENT	0	0	7,488	3,446	0	0	0
ADMINISTRATION	195	109	14,983	8,014	4,469	0	2,286
INSURANCE	25	25	24,121	8,972	2,207	0	2,207
HUMAN RESOURCES	0	0	37,277	16,982	4,142	0	4,142
FINANCE	314	383	41,266	20,533	9,701	0	5,947
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	22,022	0	0	0
Total Allocated	534	517	182,051	79,969	20,519	0	14,582
Roll Forward	(209)	(279)	(18,656)	(20,728)	2,021	0	1,279
Cost With Roll Forward	325	238	163,395	59,241	22,540	0	15,861
Adjustments	0	0	0	0	0	0	0
Proposed Costs	325	238	163,395	59,241	22,540	0	15,861

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Detail

Central Service Departments	PROB-PROP 36	PROBATION	TITLE II GRANTS	VICTIM WITNESS	FEMALE JUV CENTER	VICTIM ASSIST PROG	PROB. MISC GRANTS
BUILDING DEPRECIATION	0	40,431	0	0	0	0	0
EQUIPMENT	0	4,005	0	562	0	4,727	1,012
ADMINISTRATION	0	17,863	0	0	0	1,015	1,696
INSURANCE	25	27,554	0	331	0	1,771	2,377
HUMAN RESOURCES	0	43,490	0	0	0	3,313	4,142
FINANCE	0	50,518	0	0	0	3,676	5,277
COMMUNICATIONS	0	177,254	0	0	0	0	0
COUNTY COUNSEL	0	7,773	0	0	0	0	0
Total Allocated	25	368,888	0	893	0	14,502	14,504
Roll Forward	6	20,065	0	6	0	1,411	2,480
Cost With Roll Forward	31	388,953	0	899	0	15,913	16,984
Adjustments	0	0	0	0	0	0	0
Proposed Costs	31	388,953	0	899	0	15,913	16,984



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Central Service Departments	FIRE	OFFICE OF EMERG MGT	HOMELAND SECURITY	AG COMMISSIONER	BLDG INSPECTION	PLANNING	LAFCO
BUILDING DEPRECIATION	71,887	0	0	42,067	1,525	4,593	239
EQUIPMENT	366,751	20,395	0	5,888	0	3,526	0
ADMINISTRATION	41,962	1,007	2,022	8,592	2,239	3,481	206
INSURANCE	47,786	897	25	19,597	2,011	4,674	63
HUMAN RESOURCES	71,240	1,657	0	19,882	3,313	7,455	0
FINANCE	103,253	2,783	3,082	23,984	5,672	10,083	674
COMMUNICATIONS	(76,679)	0	0	0	0	0	0
COUNTY COUNSEL	10,493	2,073	0	8,290	0	10,934	(150)
Total Allocated	636,693	28,812	5,129	128,300	14,760	44,746	1,032
Roll Forward	(13,976)	3,230	1,083	(9,283)	1,542	(9,050)	1,593
Cost With Roll Forward	622,717	32,042	6,212	119,017	16,302	35,696	2,625
Adjustments	0	0	0	0	0	0	0
Proposed Costs	622,717	32,042	6,212	119,017	16,302	35,696	2,625



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Detail

Central Service Departments	REGIONAL PLANNING	KCAG	RECORDER	PUBLIC GUARDIAN	ANIMAL CONTROL	ANIMAL SHELTER	HEALTH DEPT
BUILDING DEPRECIATION	0	0	1,345	6,368	0	4,872	0
EQUIPMENT	0	0	1,984	766	6,209	1,133	11,653
ADMINISTRATION	0	0	2,154	1,968	1,018	2,700	1,250
INSURANCE	0	0	3,752	5,715	1,334	3,959	461
HUMAN RESOURCES	0	0	6,627	9,112	2,485	4,970	829
FINANCE	0	3,044	6,690	8,067	3,381	10,658	2,976
COMMUNICATIONS	0	0	0	0	96,727	0	0
COUNTY COUNSEL	0	0	0	13,123	4,663	0	0
Total Allocated	0	3,044	22,552	45,119	115,817	28,292	17,169
Roll Forward	0	(486)	(5,849)	(15,522)	19,741	1,897	(2,521)
Cost With Roll Forward	0	2,558	16,703	29,597	135,558	30,189	14,648
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	2,558	16,703	29,597	135,558	30,189	14,648



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Detail

Central Service Departments	HEALTH-ADMIN	COMM. DISEASE	EHS	PUB HLTH NURSING	HEALTH LAB	MEDICAL RECORDS	TOBACCO GRANT
BUILDING DEPRECIATION	38,361	0	0	0	0	0	0
EQUIPMENT	34,778	0	1,182	0	0	0	0
ADMINISTRATION	615	2,205	5,129	2,310	1,719	0	2,011
INSURANCE	30,802	6,570	6,548	3,080	1,334	25	2,207
HUMAN RESOURCES	15,739	12,425	10,769	5,799	2,485	0	4,142
FINANCE	11,557	9,724	13,277	6,479	5,617	0	5,326
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	37,437	0	1,878	0	0	0	0
Total Allocated	169,289	30,924	38,783	17,668	11,155	25	13,686
Roll Forward	28,189	13,039	7,202	2,643	(918)	(21)	2,335
Cost With Roll Forward	197,478	43,963	45,985	20,311	10,237	4	16,021
Adjustments	0	0	0	0	0	0	0
Proposed Costs	197,478	43,963	45,985	20,311	10,237	4	16,021



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Detail

Central Service Departments	WIC	TB PROGRAM	FAMILY PLANNING	HEALTH INFO MGT	EMERGENCY PREP	AIDS PROGRAM	CHILD HEALTH
BUILDING DEPRECIATION	0	0	0	0	0	0	0
EQUIPMENT	18,932	0	0	0	19,329	0	0
ADMINISTRATION	7,137	530	0	1,012	1,265	816	2,651
INSURANCE	10,936	461	0	2,643	897	897	2,993
HUMAN RESOURCES	20,709	829	0	4,970	1,657	1,657	5,633
FINANCE	21,618	1,888	0	3,763	3,273	3,122	6,699
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	79,332	3,708	0	12,388	26,421	6,492	17,976
Roll Forward	(215)	231	(19)	(5,422)	(3,197)	(345)	(79)
Cost With Roll Forward	79,117	3,939	(19)	6,966	23,224	6,147	17,897
Adjustments	0	0	0	0	0	0	0
Proposed Costs	79,117	3,939	(19)	6,966	23,224	6,147	17,897



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Detail

Central Service Departments	CALIFORNIA CHILDREN	HEALTH GRANTS	MARGOLIN GRANT	MEDICAL ASSISTANCE	MENTAL HEALTH	MENTAL HLTH-CNTY	SUBSTANCE ABUSE
BUILDING DEPRECIATION	0	0	0	0	0	0	0
EQUIPMENT	585	0	0	0	0	0	0
ADMINISTRATION	4,062	839	924	0	35,712	3,850	15,204
INSURANCE	4,477	897	810	0	0	25	1,334
HUMAN RESOURCES	8,449	1,657	1,491	0	0	0	2,485
FINANCE	10,509	2,369	2,250	175	57,545	6,582	25,996
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	28,082	5,762	5,475	175	93,257	10,457	45,019
Roll Forward	2,614	417	519	66	42,524	581	21,679
Cost With Roll Forward	30,696	6,179	5,994	241	135,781	11,038	66,698
Adjustments	0	0	0	0	0	0	0
Proposed Costs	30,696	6,179	5,994	241	135,781	11,038	66,698

County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Allocated Costs By Department

Detail

Central Service Departments	BHA-MH ACT	FIRST 5	AOD GRANTS	BHA	HUMAN SERVICES	WHOLE PERSON CARE	IHSS
BUILDING DEPRECIATION	0	0	0	2,734	712,238	0	0
EQUIPMENT	5,597	0	0	987	0	0	0
ADMINISTRATION	45,591	6,996	0	0	146,983	9,623	1,496
INSURANCE	15,737	1,771	0	10,500	276,796	25	25
HUMAN RESOURCES	29,821	3,313	0	19,882	189,745	0	0
FINANCE	88,279	7,174	0	11,840	412,229	15,279	2,842
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	(4,333)	0	(16,081)	(67,936)	0	(692)
Total Allocated	185,025	14,921	0	29,862	1,670,055	24,927	3,671
Roll Forward	49,112	2,998	0	86	336,968	6,552	5,285
Cost With Roll Forward	234,137	17,919	0	29,948	2,007,023	31,479	8,956
Adjustments	0	0	0	0	0	0	0
Proposed Costs	234,137	17,919	0	29,948	2,007,023	31,479	8,956

County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	CATEGORICAL AID	CHILD ABUSE	JOB TRAINING	LIBRARY	AG EXTENSION	ROADS	PARKS
BUILDING DEPRECIATION	0	0	0	38,000	24,420	973	18,938
EQUIPMENT	0	0	0	56,135	0	0	0
ADMINISTRATION	0	0	0	7,230	569	50,831	3,939
INSURANCE	0	0	10,936	16,878	2,586	441,002	6,866
HUMAN RESOURCES	0	0	20,709	14,505	829	17,396	7,455
FINANCE	0	0	19,620	23,976	1,607	92,795	13,098
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	3,498	842	2,332	0	1,166
Total Allocated	0	0	54,763	157,566	32,343	602,997	51,462
Roll Forward	0	(1,824)	10,491	11,176	(4,881)	336,817	(8,432)
Cost With Roll Forward	0	(1,824)	65,254	168,742	27,462	939,814	43,030
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	(1,824)	65,254	168,742	27,462	939,814	43,030



County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	BLDG PROJECTS	FLEET MANAGEMENT	BLDG MAINTENANCE	SURVEYOR	KCAPTA AITS	TRANSIT AGENCY	KCAPTA VAN POOL
BUILDING DEPRECIATION	0	10,447	22,953	0	0	0	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	0	11,373	11,385	2,171	0	0	0
INSURANCE	0	6,898	17,084	2,207	0	0	0
HUMAN RESOURCES	0	5,799	28,165	4,142	0	0	0
FINANCE	0	32,509	41,019	5,440	0	4,910	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	0	67,026	120,606	13,960	0	4,910	0
Roll Forward	0	(2,439)	1,106	1,595	0	293	0
Cost With Roll Forward	0	64,587	121,712	15,555	0	5,203	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	64,587	121,712	15,555	0	5,203	0

County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	AIT5 II	GREENFIELD AITS	VENTURA AITS	SACRAMENTO AITS	CAL VANS ADMIN	VANPOOL	AIT5
BUILDING DEPRECIATION	0	0	0	0	8,866	0	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	0	0	0	0	0	0	0
INSURANCE	0	0	0	0	1,299	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0
FINANCE	0	0	0	0	5,822	4,454	7,854
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	0	0	0	0	15,987	4,454	7,854
Roll Forward	0	0	0	0	2,747	(270)	2,918
Cost With Roll Forward	0	0	0	0	18,734	4,184	10,772
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	18,734	4,184	10,772



County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	PW-ADMIN	KCWMA	OTHER	SubTotal	Direct Billed	Unallocated	Total
BUILDING DEPRECIATION	6,665	0	905,238	4,522,483	0	0	4,522,483
EQUIPMENT	0	0	0	846,915	0	0	846,915
ADMINISTRATION	0	0	0	730,496	350,000	164,640	1,245,136
INSURANCE	2,820	0	0	1,868,074	60,231	0	1,928,305
HUMAN RESOURCES	3,313	0	0	1,078,769	188,821	0	1,267,590
FINANCE	2,097	22,590	(19,462)	1,875,331	45,798	1,236,821	3,157,950
COMMUNICATIONS	0	0	162,238	1,284,638	299,441	0	1,584,079
COUNTY COUNSEL	27,917	(349)	97,489	384,620	845,392	586,560	1,816,572
Total Allocated	42,812	22,241	1,145,503	12,591,326	1,789,683	1,988,021	16,369,030
Roll Forward	4,141	(7,752)	350,637	2,047,472	0	0	2,047,472
Cost With Roll Forward	46,953	14,489	1,496,140	14,638,798	1,789,683	1,988,021	18,416,502
Adjustments	0	0	0	0	0	0	0
Proposed Costs	46,953	14,489	1,496,140	14,638,798	1,789,683	1,988,021	18,416,502



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2022	Fixed Costs Fiscal 2022	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
BOARD OF SUP.	127,857	135,402	(7,545)	120,312	0	120,312
ASSESSOR	90,194	81,499	8,695	98,889	0	98,889
F/A REPAIR	0	0	0	0	0	0
ELECTIONS	57,739	46,399	11,340	69,079	0	69,079
EMP. BENEFITS	219	216	3	222	0	222
INFO. TECHNOLOGY	115,774	120,804	(5,030)	110,744	0	110,744
ITD PC REPLACEMENT	3,468	300	3,168	6,636	0	6,636
PURCHASING	8,821	9,018	(197)	8,624	0	8,624
MICROFILM/STORAGE	14,275	25,218	(10,943)	3,332	0	3,332
CENTRAL SERVICES	22,437	22,702	(265)	22,172	0	22,172
TELECOMMUNICATION	5,475	3,716	1,759	7,234	0	7,234
IT ADMIN.	6,668	6,995	(327)	6,341	0	6,341
UNEMP. INS.	79	81	(2)	77	0	77
WORKERS COMP	9,720	6,197	3,523	13,243	0	13,243
LIAB. INSURANCE	17,037	8,760	8,277	25,314	0	25,314
LAW LIBRARY	6,769	5,459	1,310	8,079	0	8,079
GEN. FUND COURT	231,328	266,649	(35,321)	196,007	0	196,007
DA AB109	8,382	12,564	(4,182)	4,200	0	4,200
COURT REPORTER	234	143	91	325	0	325
DA PROSECUTION	186,979	169,916	17,063	204,042	0	204,042
DA CAC GRANT	3,153	0	0	3,153	0	3,153
CHILD SUPPORT	131,774	122,914	8,860	140,634	0	140,634
DA CHILD ABDUCT.	3,959	4,711	(752)	3,207	0	3,207
CHILD ADVOCACY	23,319	19,603	3,716	27,035	0	27,035
DA FED VAWA	7,620	7,181	439	8,059	0	8,059
DA PRISONS	21,411	19,271	2,140	23,551	0	23,551
DA ST RAPE GRANT	25	19	6	31	0	31
DA MISC GRANTS	4,276	4,817	(541)	3,735	0	3,735
GRAND JURY	5,016	5,573	(557)	4,459	0	4,459
SHERIFF ADMIN	155,628	159,032	(3,404)	152,224	0	152,224
SHERIFF- CIVIL	588	315	273	861	0	861
SHERIFF-GTF	0	18,403	(18,403)	(18,403)	0	(18,403)
SHERIFF-NTF	0	22,586	(22,586)	(22,586)	0	(22,586)
SHERIFF-MAJOR CRIMES	30,254	0	0	30,254	0	30,254



County of Kings
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Fiscal Year 2019-2020
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2022	Fixed Costs Fiscal 2022	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
SHERIFF-AB109	227,373	215,195	12,178	239,551	0	239,551
SHERIFF-OPS.	1,804,231	1,956,026	(151,795)	1,652,436	0	1,652,436
RURAL CRIME	11,310	16,986	(5,676)	5,634	0	5,634
SHERIFF OPS-AB443	12,646	11,280	1,366	14,012	0	14,012
COURT SECURITY	42,698	35,548	7,150	49,848	0	49,848
SHERIFF - JAIL	2,446,789	1,416,127	1,030,662	3,477,451	0	3,477,451
JAIL KITCHEN	65,931	41,582	24,349	90,280	0	90,280
SHERIFF-INMATE WELFARE	2,402	2,714	(312)	2,090	0	2,090
ASSET FORFEITURE TRUST	534	743	(209)	325	0	325
SHERIFF-SPECIAL TRUST	517	796	(279)	238	0	238
JUVENILE CENTER	182,051	200,707	(18,656)	163,395	0	163,395
PROBATION-AB109	79,969	100,697	(20,728)	59,241	0	59,241
PROBATION-SB678	20,519	18,498	2,021	22,540	0	22,540
PROB-GREAT GRANT	0	0	0	0	0	0
PROB-YOBG	14,582	13,303	1,279	15,861	0	15,861
PROB-PROP 36	25	19	6	31	0	31
PROBATION	368,888	348,823	20,065	388,953	0	388,953
TITLE II GRANTS	0	0	0	0	0	0
VICTIM WITNESS	893	887	6	899	0	899
FEMALE JUV CENTER	0	0	0	0	0	0
VICTIM ASSIST PROG	14,502	13,091	1,411	15,913	0	15,913
PROB. MISC GRANTS	14,504	12,024	2,480	16,984	0	16,984
FIRE	636,693	650,669	(13,976)	622,717	0	622,717
OFFICE OF EMERG MGT	28,812	25,582	3,230	32,042	0	32,042
HOMELAND SECURITY	5,129	4,046	1,083	6,212	0	6,212
AG COMMISSIONER	128,300	137,583	(9,283)	119,017	0	119,017
BLDG INSPECTION	14,760	13,218	1,542	16,302	0	16,302
PLANNING	44,746	53,796	(9,050)	35,696	0	35,696
LAFCO	1,032	(561)	1,593	2,625	0	2,625
REGIONAL PLANNING	0	0	0	0	0	0
KCAG	3,044	3,530	(486)	2,558	0	2,558
RECORDER	22,552	28,401	(5,849)	16,703	0	16,703
PUBLIC GUARDIAN	45,119	60,641	(15,522)	29,597	0	29,597
ANIMAL CONTROL	115,817	96,076	19,741	135,558	0	135,558



County of Kings
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Fiscal Year 2019-2020
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2022	Fixed Costs Fiscal 2022	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
ANIMAL SHELTER	28,292	26,395	1,897	30,189	0	30,189
HEALTH DEPT	17,169	19,690	(2,521)	14,648	0	14,648
HEALTH-ADMIN	169,289	141,100	28,189	197,478	0	197,478
COMM. DISEASE	30,924	17,885	13,039	43,963	0	43,963
EHS	38,783	31,581	7,202	45,985	0	45,985
PUB HLTH NURSING	17,668	15,025	2,643	20,311	0	20,311
HEALTH LAB	11,155	12,073	(918)	10,237	0	10,237
MEDICAL RECORDS	25	46	(21)	4	0	4
TOBACCO GRANT	13,686	11,351	2,335	16,021	0	16,021
WIC	79,332	79,547	(215)	79,117	0	79,117
TB PROGRAM	3,708	3,477	231	3,939	0	3,939
FAMILY PLANNING	0	19	(19)	(19)	0	(19)
HEALTH INFO MGT	12,388	17,810	(5,422)	6,966	0	6,966
EMERGENCY PREP	26,421	29,618	(3,197)	23,224	0	23,224
AIDS PROGRAM	6,492	6,837	(345)	6,147	0	6,147
CHILD HEALTH	17,976	18,055	(79)	17,897	0	17,897
CALIFORNIA CHILDREN	28,082	25,468	2,614	30,696	0	30,696
HEALTH GRANTS	5,762	5,345	417	6,179	0	6,179
MARGOLIN GRANT	5,475	4,956	519	5,994	0	5,994
MEDICAL ASSISTANCE	175	109	66	241	0	241
MENTAL HEALTH	93,257	50,733	42,524	135,781	0	135,781
MENTAL HLTH-CNTY	10,457	9,876	581	11,038	0	11,038
SUBSTANCE ABUSE	45,019	23,340	21,679	66,698	0	66,698
BHA-MH ACT	185,025	135,913	49,112	234,137	0	234,137
FIRST 5	14,921	11,923	2,998	17,919	0	17,919
AOD GRANTS	0	0	0	0	0	0
BHA	29,862	29,776	86	29,948	0	29,948
HUMAN SERVICES	1,670,055	1,333,087	336,968	2,007,023	0	2,007,023
WHOLE PERSON CARE	24,927	18,375	6,552	31,479	0	31,479
IHSS	3,671	(1,614)	5,285	8,956	0	8,956
CATEGORICAL AID	0	0	0	0	0	0
CHILD ABUSE	0	1,824	(1,824)	(1,824)	0	(1,824)
JOB TRAINING	54,763	44,272	10,491	65,254	0	65,254
LIBRARY	157,566	146,390	11,176	168,742	0	168,742



County of Kings
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Fiscal Year 2019-2020
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2022	Fixed Costs Fiscal 2022	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
AG EXTENSION	32,343	37,224	(4,881)	27,462	0	27,462
ROADS	602,997	266,180	336,817	939,814	0	939,814
PARKS	51,462	59,894	(8,432)	43,030	0	43,030
BLDG PROJECTS	0	0	0	0	0	0
FLEET MANAGEMENT	67,026	69,465	(2,439)	64,587	0	64,587
BLDG MAINTENANCE	120,606	119,500	1,106	121,712	0	121,712
SURVEYOR	13,960	12,365	1,595	15,555	0	15,555
KCAPTA AITS	0	0	0	0	0	0
TRANSIT AGENCY	4,910	4,617	293	5,203	0	5,203
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	15,987	13,240	2,747	18,734	0	18,734
VANPOOL	4,454	4,724	(270)	4,184	0	4,184
AITs	7,854	4,936	2,918	10,772	0	10,772
PW-ADMIN	42,812	38,671	4,141	46,953	0	46,953
KCWMA	22,241	29,993	(7,752)	14,489	0	14,489
OTHER	1,145,503	794,866	350,637	1,496,140	0	1,496,140
SubTotal	12,591,326	10,510,447	2,047,472	14,638,798	0	14,638,798
Direct Billed	1,789,683					1,789,683
Unallocated	1,988,021					1,988,021
Total	16,369,030					18,416,502



County of Kings
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Fiscal Year 2019-2020
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING DEPRECIATION	4,552,204	0	
EQUIPMENT DEPRECIATION	888,585	0	
ADMINISTRATION	1,646,316	0	
INSURANCE	1,520,822	0	
HUMAN RESOURCES	1,351,631	(68,130)	
FINANCE	3,161,772	0	
COMMUNICATIONS	1,622,993	(123,618)	
COUNTY COUNSEL	1,816,455	0	
BOARD OF SUP.			127,857
ASSESSOR			90,194
F/A REPAIR			0
ELECTIONS			57,739
EMP. BENEFITS			219
INFO. TECHNOLOGY			115,774
ITD PC REPLACEMENT			3,468
PURCHASING			8,821
MICROFILM/STORAGE			14,275
CENTRAL SERVICES			22,437
TELECOMMUNICATION			5,475
IT ADMIN.			6,668
UNEMP. INS.			79
WORKERS COMP			9,720
LIAB. INSURANCE			17,037
LAW LIBRARY			6,769
GEN. FUND COURT			231,328
DA AB109			8,382
COURT REPORTER			234
DA PROSECUTION			186,979
DA CAC GRANT			3,153
CHILD SUPPORT			131,774
DA CHILD ABDUCT.			3,959
CHILD ADVOCACY			23,319
DA FED VAWA			7,620
DA PRISONS			21,411
DA ST RAPE GRANT			25
DA MISC GRANTS			4,276

All Monetary Values Are \$ Dollars

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County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
GRAND JURY			5,016
SHERIFF ADMIN			155,628
SHERIFF- CIVIL			588
SHERIFF-GTF			0
SHERIFF-NTF			0
SHERIFF-MAJOR CRIMES			30,254
SHERIFF-AB109			227,373
SHERIFF-OPS.			1,804,231
RURAL CRIME			11,310
SHERIFF OPS-AB443			12,646
COURT SECURITY			42,698
SHERIFF - JAIL			2,446,789
JAIL KITCHEN			65,931
SHERIFF-INMATE WELFARE			2,402
ASSET FORFEITURE TRUST			534
SHERIFF-SPECIAL TRUST			517
JUVENILE CENTER			182,051
PROBATION-AB109			79,969
PROBATION-SB678			20,519
PROB-GREAT GRANT			0
PROB-YOBG			14,582
PROB-PROP 36			25
PROBATION			368,888
TITLE II GRANTS			0
VICTIM WITNESS			893
FEMALE JUV CENTER			0
VICTIM ASSIST PROG			14,502
PROB. MISC GRANTS			14,504
FIRE			636,693
OFFICE OF EMERG MGT			28,812
HOMELAND SECURITY			5,129
AG COMMISSIONER			128,300
BLDG INSPECTION			14,760
PLANNING			44,746
LAFCO			1,032
REGIONAL PLANNING			0



County of Kings
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Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
KCAG			3,044
RECORDER			22,552
PUBLIC GUARDIAN			45,119
ANIMAL CONTROL			115,817
ANIMAL SHELTER			28,292
HEALTH DEPT			17,169
HEALTH-ADMIN			169,289
COMM. DISEASE			30,924
EHS			38,783
PUB HLTH NURSING			17,668
HEALTH LAB			11,155
MEDICAL RECORDS			25
TOBACCO GRANT			13,686
WIC			79,332
TB PROGRAM			3,708
FAMILY PLANNING			0
HEALTH INFO MGT			12,388
EMERGENCY PREP			26,421
AIDS PROGRAM			6,492
CHILD HEALTH			17,976
CALIFORNIA CHILDREN			28,082
HEALTH GRANTS			5,762
MARGOLIN GRANT			5,475
MEDICAL ASSISTANCE			175
MENTAL HEALTH			93,257
MENTAL HLTH-CNTY			10,457
SUBSTANCE ABUSE			45,019
BHA-MH ACT			185,025
FIRST 5			14,921
AOD GRANTS			0
BHA			29,862
HUMAN SERVICES			1,670,055
WHOLE PERSON CARE			24,927
IHSS			3,671
CATEGORICAL AID			0
CHILD ABUSE			0



County of Kings
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Fiscal Year 2019-2020
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
JOB TRAINING			54,763	
LIBRARY			157,566	
AG EXTENSION			32,343	
ROADS			602,997	
PARKS			51,462	
BLDG PROJECTS			0	
FLEET MANAGEMENT			67,026	
BLDG MAINTENANCE			120,606	
SURVEYOR			13,960	
KCAPTA AITS			0	
TRANSIT AGENCY			4,910	
KCAPTA VAN POOL			0	
AITS II			0	
GREENFIELD AITS			0	
VENTURA AITS			0	
SACRAMENTO AITS			0	
CAL VANS ADMIN			15,987	
VANPOOL			4,454	
AITS			7,854	
PW-ADMIN			42,812	
KCWMA			22,241	
OTHER			1,145,503	
Direct Billed Total			1,789,683	
Unallocated Total			1,988,021	
Totals	16,560,778	(191,748)	16,369,030	Deviation 0



County of Kings
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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	(4,552,204)	0	0	0	0	0	0
EQUIPMENT	0	(888,585)	0	0	0	0	0
ADMINISTRATION	8,330	2,222	4,349	(1,696,022)	5,688	8,636	0
INSURANCE	0	0	(1,961,597)	426,549	0	10,190	0
HUMAN RESOURCES	3,550	996	4,610	3,763	(1,313,868)	11,063	0
FINANCE	6,510	1,848	9,452	9,725	15,739	(3,218,720)	0
COMMUNICATIONS	7,729	35,160	8,125	5,021	13,254	15,415	(1,584,079)
COUNTY COUNSEL	3,602	1,444	6,756	5,828	11,597	15,466	0
BOARD OF SUP.	8,330	0	4,452	2,954	5,799	7,479	0
ASSESSOR	8,899	5,474	11,616	7,661	19,053	21,169	0
F/A REPAIR	0	0	0	0	0	0	0
ELECTIONS	5,672	20,601	3,707	3,566	4,970	9,961	0
EMP. BENEFITS	0	0	0	0	0	219	0
INFO. TECHNOLOGY	30,416	0	13,961	13,956	21,538	33,701	0
ITD PC REPLACEMENT	0	0	0	1,342	0	2,126	0
PURCHASING	1,223	0	1,146	583	1,657	1,815	0
MICROFILM/STORAGE	11,221	0	1,530	420	0	1,104	0
CENTRAL SERVICES	7,081	0	2,591	2,262	3,313	7,190	0
TELECOMMUNICATION	0	0	25	1,798	0	3,652	0
IT ADMIN.	0	0	1,771	0	3,313	1,584	0
UNEMP. INS.	0	0	0	0	0	79	0
WORKERS COMP	0	0	0	3,679	0	6,041	0
LIAB. INSURANCE	0	0	0	6,394	0	10,643	0
LAW LIBRARY	2,300	0	770	269	663	1,148	0
GEN. FUND COURT	175,132	0	13,839	13,632	0	28,725	0
DA AB109	0	0	1,553	1,031	2,899	2,834	0
COURT REPORTER	0	0	0	92	0	142	0
DA PROSECUTION	21,924	30,716	23,265	19,310	34,792	45,702	0
DA CAC GRANT	0	0	461	477	829	1,386	0
CHILD SUPPORT	0	0	28,702	14,211	43,904	43,468	0
DA CHILD ABDUCT.	0	0	680	555	1,243	1,481	0
CHILD ADVOCACY	10,696	854	1,937	1,767	2,982	5,083	0
DA FED VAWA	0	0	1,334	1,024	2,485	2,777	0
DA PRISONS	0	0	3,517	3,218	6,627	8,049	0
DA ST RAPE GRANT	0	0	25	0	0	0	0

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County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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
DA MISC GRANTS	0	2,866	1,334	806	2,485	(3,215)	0
GRAND JURY	0	605	25	357	0	2,798	0
SHERIFF ADMIN	57,634	23,297	10,852	8,374	14,083	23,317	0
SHERIFF- CIVIL	0	0	25	209	0	354	0
SHERIFF-GTF	0	0	0	0	0	0	0
SHERIFF-NTF	0	0	0	0	0	0	0
SHERIFF-MAJOR CRIMES	24,988	1,005	1,630	206	829	1,596	0
SHERIFF-AB109	0	5,220	27,084	23,816	51,359	60,434	0
SHERIFF-OPS.	0	143,692	565,128	36,405	50,531	83,377	925,098
RURAL CRIME	0	3,292	1,334	1,234	2,485	2,965	0
SHERIFF OPS-AB443	0	0	2,207	1,779	4,142	4,518	0
COURT SECURITY	0	0	7,663	5,504	14,497	15,034	0
SHERIFF - JAIL	2,094,700	27,622	79,045	45,589	87,808	112,025	0
JAIL KITCHEN	42,191	4,601	4,585	0	7,455	7,099	0
SHERIFF-INMATE	0	0	25	609	0	1,768	0
ASSET FORFEITURE	0	0	25	195	0	314	0
SHERIFF-SPECIAL TRUST	0	0	25	109	0	383	0
JUVENILE CENTER	56,916	7,488	24,121	14,983	37,277	41,266	0
PROBATION-AB109	0	3,446	8,972	8,014	16,982	20,533	0
PROBATION-SB678	0	0	2,207	4,469	4,142	9,701	0
PROB-GREAT GRANT	0	0	0	0	0	0	0
PROB-YOBS	0	0	2,207	2,286	4,142	5,947	0
PROB-PROP 36	0	0	25	0	0	0	0
PROBATION	40,431	4,005	27,554	17,863	43,490	50,518	177,254
TITLE II GRANTS	0	0	0	0	0	0	0
VICTIM WITNESS	0	562	331	0	0	0	0
FEMALE JUV CENTER	0	0	0	0	0	0	0
VICTIM ASSIST PROG	0	4,727	1,771	1,015	3,313	3,676	0
PROB. MISC GRANTS	0	1,012	2,377	1,696	4,142	5,277	0
FIRE	71,887	366,751	47,786	41,962	71,240	103,253	(76,679)
OFFICE OF EMERG MGT	0	20,395	897	1,007	1,657	2,783	0
HOMELAND SECURITY	0	0	25	2,022	0	3,082	0
AG COMMISSIONER	42,067	5,888	19,597	8,592	19,882	23,984	0
BLDG INSPECTION	1,525	0	2,011	2,239	3,313	5,672	0
PLANNING	4,593	3,526	4,674	3,481	7,455	10,083	0



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Department	BUILDING 1.5	EQUIPMENT 2.5	INSURANCE 4.5	ADMINISTRATION 3.5	HUMAN RESOURCES 5.5	FINANCE 6.5	COMMUNICATIONS 7.5
LAFCO	239	0	63	206	0	674	0
REGIONAL PLANNING	0	0	0	0	0	0	0
KCAG	0	0	0	0	0	3,044	0
RECORDER	1,345	1,984	3,752	2,154	6,627	6,690	0
PUBLIC GUARDIAN	6,368	766	5,715	1,968	9,112	8,067	0
ANIMAL CONTROL	0	6,209	1,334	1,018	2,485	3,381	96,727
ANIMAL SHELTER	4,872	1,133	3,959	2,700	4,970	10,658	0
HEALTH DEPT	0	11,653	461	1,250	829	2,976	0
HEALTH-ADMIN	38,361	34,778	30,802	615	15,739	11,557	0
COMM. DISEASE	0	0	6,570	2,205	12,425	9,724	0
EHS	0	1,182	6,548	5,129	10,769	13,277	0
PUB HLTH NURSING	0	0	3,080	2,310	5,799	6,479	0
HEALTH LAB	0	0	1,334	1,719	2,485	5,617	0
MEDICAL RECORDS	0	0	25	0	0	0	0
TOBACCO GRANT	0	0	2,207	2,011	4,142	5,326	0
WIC	0	18,932	10,936	7,137	20,709	21,618	0
TB PROGRAM	0	0	461	530	829	1,888	0
FAMILY PLANNING	0	0	0	0	0	0	0
HEALTH INFO MGT	0	0	2,643	1,012	4,970	3,763	0
EMERGENCY PREP	0	19,329	897	1,265	1,657	3,273	0
AIDS PROGRAM	0	0	897	816	1,657	3,122	0
CHILD HEALTH	0	0	2,993	2,651	5,633	6,699	0
CALIFORNIA CHILDREN	0	585	4,477	4,062	8,449	10,509	0
HEALTH GRANTS	0	0	897	839	1,657	2,369	0
MARGOLIN GRANT	0	0	810	924	1,491	2,250	0
MEDICAL ASSISTANCE	0	0	0	0	0	175	0
MENTAL HEALTH	0	0	0	35,712	0	57,545	0
MENTAL HLTH-CNTY	0	0	25	3,850	0	6,582	0
SUBSTANCE ABUSE	0	0	1,334	15,204	2,485	25,996	0
BHA-MH ACT	0	5,597	15,737	45,591	29,821	88,279	0
FIRST 5	0	0	1,771	6,996	3,313	7,174	0
AOD GRANTS	0	0	0	0	0	0	0
BHA	2,734	987	10,500	0	19,882	11,840	0
HUMAN SERVICES	712,238	0	276,796	146,983	189,745	412,229	0
WHOLE PERSON CARE	0	0	25	9,623	0	15,279	0

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County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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
IHSS	0	0	25	1,496	0	2,842	0
CATEGORICAL AID	0	0	0	0	0	0	0
CHILD ABUSE	0	0	0	0	0	0	0
JOB TRAINING	0	0	10,936	0	20,709	19,620	0
LIBRARY	38,000	56,135	16,878	7,230	14,505	23,976	0
AG EXTENSION	24,420	0	2,586	569	829	1,607	0
ROADS	973	0	441,002	50,831	17,396	92,795	0
PARKS	18,938	0	6,866	3,939	7,455	13,098	0
BLDG PROJECTS	0	0	0	0	0	0	0
FLEET MANAGEMENT	10,447	0	6,898	11,373	5,799	32,509	0
BLDG MAINTENANCE	22,953	0	17,084	11,385	28,165	41,019	0
SURVEYOR	0	0	2,207	2,171	4,142	5,440	0
KCAPTA AITS	0	0	0	0	0	0	0
TRANSIT AGENCY	0	0	0	0	0	4,910	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	1,299	0	0	5,822	0
VANPOOL	0	0	0	0	0	4,454	0
AITs	0	0	0	0	0	7,854	0
PW-ADMIN	6,665	0	2,820	0	3,313	2,097	0
KCWMA	0	0	0	0	0	22,590	0
OTHER	905,238	0	0	0	0	(19,462)	162,238
Direct Billings	0	0	60,231	350,000	188,821	45,798	299,441
Unallocated	0	0	0	164,640	0	1,236,821	0
Total	0	0	0	0	0	0	0

County of Kings
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Fiscal Year 2019-2020
Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
BUILDING DEPRECIATION	0	0
EQUIPMENT	0	0
ADMINISTRATION	20,481	0
INSURANCE	4,036	0
HUMAN RESOURCES	6,385	0
FINANCE	13,674	0
COMMUNICATIONS	0	0
COUNTY COUNSEL	(1,861,148)	0
BOARD OF SUP.	98,843	127,857
ASSESSOR	16,322	90,194
F/A REPAIR	0	0
ELECTIONS	9,262	57,739
EMP. BENEFITS	0	219
INFO. TECHNOLOGY	2,202	115,774
ITD PC REPLACEMENT	0	3,468
PURCHASING	2,397	8,821
MICROFILM/STORAGE	0	14,275
CENTRAL SERVICES	0	22,437
TELECOMMUNICATION	0	5,475
IT ADMIN.	0	6,668
UNEMP. INS.	0	79
WORKERS COMP	0	9,720
LIAB. INSURANCE	0	17,037
LAW LIBRARY	1,619	6,769
GEN. FUND COURT	0	231,328
DA AB109	65	8,382
COURT REPORTER	0	234
DA PROSECUTION	11,270	186,979
DA CAC GRANT	0	3,153
CHILD SUPPORT	1,489	131,774
DA CHILD ABDUCT.	0	3,959
CHILD ADVOCACY	0	23,319
DA FED VAWA	0	7,620
DA PRISONS	0	21,411
DA ST RAPE GRANT	0	25

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Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
DA MISC GRANTS	0	4,276
GRAND JURY	1,231	5,016
SHERIFF ADMIN	18,071	155,628
SHERIFF- CIVIL	0	588
SHERIFF-GTF	0	0
SHERIFF-NTF	0	0
SHERIFF-MAJOR CRIMES	0	30,254
SHERIFF-AB109	59,460	227,373
SHERIFF-OPS.	0	1,804,231
RURAL CRIME	0	11,310
SHERIFF OPS-AB443	0	12,646
COURT SECURITY	0	42,698
SHERIFF - JAIL	0	2,446,789
JAIL KITCHEN	0	65,931
SHERIFF-INMATE	0	2,402
ASSET FORFEITURE	0	534
SHERIFF-SPECIAL TRUST	0	517
JUVENILE CENTER	0	182,051
PROBATION-AB109	22,022	79,969
PROBATION-SB678	0	20,519
PROB-GREAT GRANT	0	0
PROB-YOBG	0	14,582
PROB-PROP 36	0	25
PROBATION	7,773	368,888
TITLE II GRANTS	0	0
VICTIM WITNESS	0	893
FEMALE JUV CENTER	0	0
VICTIM ASSIST PROG	0	14,502
PROB. MISC GRANTS	0	14,504
FIRE	10,493	636,693
OFFICE OF EMERG MGT	2,073	28,812
HOMELAND SECURITY	0	5,129
AG COMMISSIONER	8,290	128,300
BLDG INSPECTION	0	14,760
PLANNING	10,934	44,746

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County of Kings
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Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
LAFCO	(150)	1,032
REGIONAL PLANNING	0	0
KCAG	0	3,044
RECORDER	0	22,552
PUBLIC GUARDIAN	13,123	45,119
ANIMAL CONTROL	4,663	115,817
ANIMAL SHELTER	0	28,292
HEALTH DEPT	0	17,169
HEALTH-ADMIN	37,437	169,289
COMM. DISEASE	0	30,924
EHS	1,878	38,783
PUB HLTH NURSING	0	17,668
HEALTH LAB	0	11,155
MEDICAL RECORDS	0	25
TOBACCO GRANT	0	13,686
WIC	0	79,332
TB PROGRAM	0	3,708
FAMILY PLANNING	0	0
HEALTH INFO MGT	0	12,388
EMERGENCY PREP	0	26,421
AIDS PROGRAM	0	6,492
CHILD HEALTH	0	17,976
CALIFORNIA CHILDREN	0	28,082
HEALTH GRANTS	0	5,762
MARGOLIN GRANT	0	5,475
MEDICAL ASSISTANCE	0	175
MENTAL HEALTH	0	93,257
MENTAL HLTH-CNTY	0	10,457
SUBSTANCE ABUSE	0	45,019
BHA-MH ACT	0	185,025
FIRST 5	(4,333)	14,921
AOD GRANTS	0	0
BHA	(16,081)	29,862
HUMAN SERVICES	(67,936)	1,670,055
WHOLE PERSON CARE	0	24,927

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County of Kings
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Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
IHSS	(692)	3,671
CATEGORICAL AID	0	0
CHILD ABUSE	0	0
JOB TRAINING	3,498	54,763
LIBRARY	842	157,566
AG EXTENSION	2,332	32,343
ROADS	0	602,997
PARKS	1,166	51,462
BLDG PROJECTS	0	0
FLEET MANAGEMENT	0	67,026
BLDG MAINTENANCE	0	120,606
SURVEYOR	0	13,960
KCAPTA AITS	0	0
TRANSIT AGENCY	0	4,910
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	15,987
VANPOOL	0	4,454
AITS	0	7,854
PW-ADMIN	27,917	42,812
KCWMA	(349)	22,241
OTHER	97,489	1,145,503
Direct Billings	845,392	1,789,683
Unallocated	586,560	1,988,021
Total	0	16,369,030

All Monetary Values Are \$ Dollars

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County of Kings
Cost Plan Year 2021-2022
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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	NUMBER OF EMPLOYEES	BUDGET & PAYROLL REPORTS
4.4.2 PROPERTY/FIRE	SQUARE FOOTAGE OCCUPIED	SPACE COSTS SUMMARY
4.4.3 MEDICAL MALPRCT	DIRECT ALLOCATION TO HEALTH DEPT	APPROPRIATIONS LEDGER
4.4.4 GEN LIAB EXPER	DEPARTMENTAL PERCENTAGE OF INCURRED	COST CLAIM DETAIL
4.4.5 GEN LIAB EXPO	NUMBER OF EMPLOYEES	BUDGET & PAYROLL REPORTS
4.4.6 POLLUTION LIAB	SQUARE FOOTAGE OCCUPIED	SPACE COSTS SUMMARY
4.4.7 AIRCRAFT INSURANCE	DIRECT ALLOCATION TO FIRE DEPARTMENT	APPROPRIATIONS LEDGER
4.4.8 CYBER INSURANCE	DIRECT ALLOCATION TO COVERED DEPARTMENTS	APPROPRIATIONS LEDGER
HUMAN RESOURCES		
5.4.1 PERSONNEL	NUMBER OF EMPLOYEES	BUDGET & PAYROLL REPORTS
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 2021-2022
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Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
COMMUNICATIONS		
7.4.1 RADIO DISPATCH	NUMBER OF CALLS	COMMUNICATIONS RECORDS
COUNTY COUNSEL		
8.4.1 LEGAL SERVICES	DIRECT HOURS OF ATTORNEYS	COUNTY COUNSEL TIME RECORDS
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 2021-2022
Fiscal Year 2019-2020
Schedule .2 - Costs To Be Allocated
For Department BUILDING DEPRECIATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,552,204			4,552,204
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>4,552,204</u>	<u>0</u>		<u>4,552,204</u>

County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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 DEPRECIATION	4,552,204	0	4,552,204
Departmental Totals			
Total Expenditures	4,552,204	0	4,552,204
Deductions			
Total Deductions	0	0	0
Functional Cost	4,552,204	0	4,552,204
Allocation Step 1			
1st Allocation	4,552,204	0	4,552,204
Allocation Step 2			
2nd Allocation	0	0	0
Total For 01 BUILDING DEPRECIATION			
Total Allocated	4,552,204	0	4,552,204



County of Kings
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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	0.1830	8,330		8,330		8,330
HUMAN RESOURCES	3,550	0.0780	3,550		3,550		3,550
FINANCE	6,510	0.1430	6,510		6,510		6,510
COMMUNICATIONS	7,729	0.1698	7,729		7,729		7,729
COUNTY COUNSEL	3,602	0.0791	3,602		3,602		3,602
BOARD OF SUP.	8,330	0.1830	8,330		8,330		8,330
ASSESSOR	8,899	0.1955	8,899		8,899		8,899
ELECTIONS	5,672	0.1246	5,672		5,672		5,672
INFO. TECHNOLOGY	30,416	0.6682	30,416		30,416		30,416
PURCHASING	1,223	0.0269	1,223		1,223		1,223
MICROFILM/STORAGE	11,221	0.2465	11,221		11,221		11,221
CENTRAL SERVICES	7,081	0.1556	7,081		7,081		7,081
LAW LIBRARY	2,300	0.0505	2,300		2,300		2,300
GEN. FUND COURT	175,132	3.8472	175,132		175,132		175,132
DA PROSECUTION	21,924	0.4816	21,924		21,924		21,924
CHILD ADVOCACY	10,696	0.2350	10,696		10,696		10,696
SHERIFF ADMIN	57,634	1.2661	57,634		57,634		57,634
SHERIFF-MAJOR CRIMES	24,988	0.5489	24,988		24,988		24,988
SHERIFF - JAIL	2,094,700	46.0148	2,094,700		2,094,700		2,094,700
JAIL KITCHEN	42,191	0.9268	42,191		42,191		42,191
JUVENILE CENTER	56,916	1.2503	56,916		56,916		56,916
PROBATION	40,431	0.8882	40,431		40,431		40,431
FIRE	71,887	1.5792	71,887		71,887		71,887
AG COMMISSIONER	42,067	0.9241	42,067		42,067		42,067
BLDG INSPECTION	1,525	0.0335	1,525		1,525		1,525
PLANNING	4,593	0.1009	4,593		4,593		4,593
LAFCO	239	0.0053	239		239		239
RECORDER	1,345	0.0295	1,345		1,345		1,345
PUBLIC GUARDIAN	6,368	0.1399	6,368		6,368		6,368
ANIMAL SHELTER	4,872	0.1070	4,872		4,872		4,872

County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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	0.8427	38,361		38,361		38,361
BHA	2,734	0.0601	2,734		2,734		2,734
HUMAN SERVICES	712,238	15.6460	712,238		712,238		712,238
LIBRARY	38,000	0.8348	38,000		38,000		38,000
AG EXTENSION	24,420	0.5364	24,420		24,420		24,420
ROADS	973	0.0214	973		973		973
PARKS	18,938	0.4160	18,938		18,938		18,938
FLEET MANAGEMENT	10,447	0.2295	10,447		10,447		10,447
BLDG MAINTENANCE	22,953	0.5042	22,953		22,953		22,953
CAL VANS ADMIN	8,866	0.1948	8,866		8,866		8,866
PW-ADMIN	6,665	0.1464	6,665		6,665		6,665
OTHER	905,238	19.8857	905,238		905,238		905,238
SubTotal	4,552,204	100.0000	4,552,204		4,552,204		4,552,204
TOTAL	4,552,204	100.0000	4,552,204		4,552,204		4,552,204

Allocation Basis: ACTUAL BUILDING DEPRECIATION CHARGES

Allocation Source: DEPRECIATION REPORT

County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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.	8,330	8,330
ASSESSOR	8,899	8,899
ELECTIONS	5,672	5,672
INFO. TECHNOLOGY	30,416	30,416
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-MAJOR CRIMES	24,988	24,988
SHERIFF - JAIL	2,094,700	2,094,700
JAIL KITCHEN	42,191	42,191
JUVENILE CENTER	56,916	56,916
PROBATION	40,431	40,431
FIRE	71,887	71,887
AG COMMISSIONER	42,067	42,067
BLDG INSPECTION	1,525	1,525
PLANNING	4,593	4,593
LAFCO	239	239
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 2021-2022
Fiscal Year 2019-2020
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	Total	BUILDING
LIBRARY	38,000	38,000
AG EXTENSION	24,420	24,420
ROADS	973	973
PARKS	18,938	18,938
FLEET MANAGEMENT	10,447	10,447
BLDG MAINTENANCE	22,953	22,953
CAL VANS ADMIN	8,866	8,866
PW-ADMIN	6,665	6,665
OTHER	905,238	905,238
Direct Billed	0	0
Total	4,552,204	4,552,204

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 \$888,585 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 2021-2022
Fiscal Year 2019-2020
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT DEPRECIATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	888,585			888,585
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>888,585</u>	<u>0</u>		<u>888,585</u>

County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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	888,585	0	888,585
Departmental Totals			
Total Expenditures	888,585	0	888,585
Deductions			
Total Deductions	0	0	0
Functional Cost	888,585	0	888,585
Allocation Step 1			
1st Allocation	888,585	0	888,585
Allocation Step 2			
2nd Allocation	0	0	0
Total For 02 EQUIPMENT DEPRECIATION			
Total Allocated	888,585	0	888,585



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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	0.2501	2,222		2,222		2,222
HUMAN RESOURCES	9,688	0.1121	996		996		996
FINANCE	17,976	0.2080	1,848		1,848		1,848
COMMUNICATIONS	341,938	3.9569	35,160		35,160		35,160
COUNTY COUNSEL	14,043	0.1625	1,444		1,444		1,444
ASSESSOR	53,233	0.6160	5,474		5,474		5,474
ELECTIONS	200,350	2.3184	20,601		20,601		20,601
DA PROSECUTION	298,714	3.4567	30,716		30,716		30,716
CHILD ADVOCACY	8,308	0.0961	854		854		854
DA MISC GRANTS	27,873	0.3225	2,866		2,866		2,866
GRAND JURY	5,881	0.0681	605		605		605
SHERIFF ADMIN	226,570	2.6218	23,297		23,297		23,297
SHERIFF-MAJOR CRIMES	9,774	0.1131	1,005		1,005		1,005
SHERIFF-AB109	50,769	0.5875	5,220		5,220		5,220
SHERIFF-OPS.	1,397,427	16.1709	143,692		143,692		143,692
RURAL CRIME	32,013	0.3705	3,292		3,292		3,292
SHERIFF - JAIL	268,629	3.1085	27,622		27,622		27,622
JAIL KITCHEN	44,741	0.5177	4,601		4,601		4,601
JUVENILE CENTER	72,824	0.8427	7,488		7,488		7,488
PROBATION-AB109	33,516	0.3878	3,446		3,446		3,446
PROBATION	38,951	0.4507	4,005		4,005		4,005
VICTIM WITNESS	5,467	0.0633	562		562		562
VICTIM ASSIST PROG	45,973	0.5320	4,727		4,727		4,727
PROB. MISC GRANTS	9,846	0.1139	1,012		1,012		1,012
FIRE	3,566,696	41.2735	366,751		366,751		366,751
OFFICE OF EMERG MGT	198,341	2.2952	20,395		20,395		20,395
AG COMMISSIONER	57,265	0.6627	5,888		5,888		5,888
PLANNING	34,290	0.3968	3,526		3,526		3,526
RECORDER	19,298	0.2233	1,984		1,984		1,984
PUBLIC GUARDIAN	7,445	0.0862	766		766		766



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT DEPRECIATION

Activity - EQUIPMENT DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ANIMAL CONTROL	60,379	0.6987	6,209		6,209		6,209
ANIMAL SHELTER	11,019	0.1275	1,133		1,133		1,133
HEALTH DEPT	113,324	1.3114	11,653		11,653		11,653
HEALTH-ADMIN	338,218	3.9138	34,778		34,778		34,778
EHS	11,495	0.1330	1,182		1,182		1,182
WIC	184,121	2.1306	18,932		18,932		18,932
EMERGENCY PREP	187,973	2.1752	19,329		19,329		19,329
CALIFORNIA CHILDREN	5,694	0.0659	585		585		585
BHA-MH ACT	54,434	0.6299	5,597		5,597		5,597
BHA	9,597	0.1111	987		987		987
LIBRARY	545,922	6.3174	56,135		56,135		56,135
SubTotal	8,641,629	100.0000	888,585		888,585		888,585
TOTAL	8,641,629	100.0000	888,585		888,585		888,585

Allocation Basis: DEPARTMENTAL EQUIPMENT INVENTORIES

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

County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .5 - Allocation Summary
For Department EQUIPMENT DEPRECIATION

Receiving Department	Total	EQUIPMENT
ADMINISTRATION	2,222	2,222
HUMAN RESOURCES	996	996
FINANCE	1,848	1,848
COMMUNICATIONS	35,160	35,160
COUNTY COUNSEL	1,444	1,444
ASSESSOR	5,474	5,474
ELECTIONS	20,601	20,601
DA PROSECUTION	30,716	30,716
CHILD ADVOCACY	854	854
DA MISC GRANTS	2,866	2,866
GRAND JURY	605	605
SHERIFF ADMIN	23,297	23,297
SHERIFF-MAJOR CRIMES	1,005	1,005
SHERIFF-AB109	5,220	5,220
SHERIFF-OPS.	143,692	143,692
RURAL CRIME	3,292	3,292
SHERIFF - JAIL	27,622	27,622
JAIL KITCHEN	4,601	4,601
JUVENILE CENTER	7,488	7,488
PROBATION-AB109	3,446	3,446
PROBATION	4,005	4,005
VICTIM WITNESS	562	562
VICTIM ASSIST PROG	4,727	4,727
PROB. MISC GRANTS	1,012	1,012
FIRE	366,751	366,751
OFFICE OF EMERG MGT	20,395	20,395
AG COMMISSIONER	5,888	5,888
PLANNING	3,526	3,526
RECORDER	1,984	1,984
PUBLIC GUARDIAN	766	766
ANIMAL CONTROL	6,209	6,209
ANIMAL SHELTER	1,133	1,133
HEALTH DEPT	11,653	11,653



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .5 - Allocation Summary
For Department EQUIPMENT DEPRECIATION

Receiving Department	Total	EQUIPMENT
HEALTH-ADMIN	34,778	34,778
EHS	1,182	1,182
WIC	18,932	18,932
EMERGENCY PREP	19,329	19,329
CALIFORNIA CHILDREN	585	585
BHA-MH ACT	5,597	5,597
BHA	987	987
LIBRARY	56,135	56,135
Direct Billed	0	0
Total	888,585	888,585



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 2021-2022
Fiscal Year 2019-2020
Schedule .2 - Costs To Be Allocated
For Department ADMINISTRATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,646,316			1,646,316
BUILDING DEPRECIATION	8,330		8,330	
EQUIPMENT DEPRECIATION	2,222		2,222	
ADMINISTRATION		3,327	3,327	
INSURANCE		4,349	4,349	
HUMAN RESOURCES		5,688	5,688	
FINANCE		8,636	8,636	
COUNTY COUNSEL		20,481	20,481	
Total Allocated Additions:	10,552	42,481	53,033	53,033
Total To Be Allocated:	1,656,868	42,481		1,699,349

County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .3 - Costs Allocated By Activity
For Department ADMINISTRATION

	Total	General & Admin	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT
Wages & Benefits					
SALARIES & WAGES	745,135	0	123,249	212,154	337,554
FRINGE BENEFITS	415,688	0	68,755	118,346	188,307
Other Expense & Cost					
SERVICES & SUPPLIES	485,493	0	80,301	138,220	219,928
FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	1,646,316	0	272,305	468,720	745,789
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	1,646,316	0	272,305	468,720	745,789
Allocation Step 1					
Inbound- All Others	10,552	10,552	0	0	0
Reallocate Admin Costs		(10,552)	1,745	3,004	4,781
Unallocated Costs	(160,524)	0	0	0	0
1st Allocation	1,496,344	0	274,050	471,724	750,570
Allocation Step 2					
Inbound- All Others	42,481	42,481	0	0	0
Reallocate Admin Costs		(42,481)	7,026	12,095	19,244
Unallocated Costs	(4,116)	0	0	0	0
2nd Allocation	38,365	0	7,026	12,095	19,244
Total For 04 ADMINISTRATION					
Total Allocated	1,534,709	0	281,076	483,819	769,814



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .3 - Costs Allocated By Activity
For Department ADMINISTRATION

	PERSONNEL ADMIN	UNALLOWED
Wages & Benefits		
SALARIES & WAGES	0	72,178
FRINGE BENEFITS	0	40,280
Other Expense & Cost		
SERVICES & SUPPLIES	0	47,044
FIXED ASSETS	0	0
Departmental Totals		
Total Expenditures	0	159,502
Deductions		
Total Deductions	0	0
Functional Cost	0	159,502
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	0	1,022
Unallocated Costs	0	(160,524)
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	0	4,116
Unallocated Costs	0	(4,116)
2nd Allocation	0	0
Total For 04 ADMINISTRATION		
Total Allocated	0	0



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Activity - BUDGET ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	1,139	0.4461	1,223		1,223		1,223
INSURANCE	2,248	0.8804	2,413		2,413	62	2,475
HUMAN RESOURCES	1,256	0.4919	1,348		1,348	35	1,383
FINANCE	3,246	1.2713	3,484		3,484	90	3,574
COMMUNICATIONS	1,676	0.6564	1,799		1,799	46	1,845
COUNTY COUNSEL	1,945	0.7618	2,088		2,088	54	2,142
BOARD OF SUP.	986	0.3862	1,058		1,058	27	1,085
ASSESSOR	2,557	1.0014	2,744		2,744	71	2,815
ELECTIONS	1,190	0.4661	1,277		1,277	33	1,310
INFO. TECHNOLOGY	4,658	1.8243	4,999		4,999	129	5,128
ITD PC REPLACEMENT	448	0.1755	481		481	12	493
PURCHASING	195	0.0764	209		209	5	214
MICROFILM/STORAGE	140	0.0548	150		150	4	154
CENTRAL SERVICES	755	0.2957	810		810	21	831
TELECOMMUNICATION	600	0.2350	644		644	17	661
WORKERS COMP	1,228	0.4809	1,318		1,318	34	1,352
LIAB. INSURANCE	2,134	0.8358	2,290		2,290	59	2,349
LAW LIBRARY	90	0.0352	97		97	2	99
GEN. FUND COURT	4,550	1.7820	4,884		4,884	126	5,010
DA AB109	344	0.1347	369		369	10	379
COURT REPORTER	31	0.0121	33		33	1	34
DA PROSECUTION	6,445	2.5242	6,918		6,918	178	7,096
DA CAC GRANT	159	0.0623	171		171	4	175
CHILD SUPPORT	4,743	1.8576	5,091		5,091	131	5,222
DA CHILD ABDUCT.	185	0.0725	199		199	5	204
CHILD ADVOCACY	590	0.2311	633		633	16	649
DA FED VAWA	342	0.1339	367		367	9	376
DA PRISONS	1,074	0.4206	1,153		1,153	30	1,183
DA MISC GRANTS	269	0.1054	289		289	7	296
GRAND JURY	119	0.0466	128		128	3	131



All Monetary Values Are \$ Dollars

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Report Output Prepared By County of Kings

County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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 ADMIN	2,795	1.0947	3,000		3,000	77	3,077
SHERIFF- CIVIL	70	0.0274	75		75	2	77
SHERIFF-MAJOR CRIMES	69	0.0270	74		74	2	76
SHERIFF-AB109	7,949	3.1132	8,532		8,532	220	8,752
SHERIFF-OPS.	12,151	4.7589	13,042		13,042	336	13,378
RURAL CRIME	412	0.1614	442		442	11	453
SHERIFF OPS-AB443	594	0.2326	638		638	16	654
COURT SECURITY	1,837	0.7195	1,972		1,972	51	2,023
SHERIFF - JAIL	15,216	5.9593	16,332		16,332	421	16,753
SHERIFF-INMATE WELFARE	203	0.0795	218		218	6	224
ASSET FORFEITURE TRUST	65	0.0255	70		70	2	72
SHERIFF-SPECIAL TRUST	36	0.0141	39		39	1	40
JUVENILE CENTER	5,001	1.9586	5,368		5,368	138	5,506
PROBATION-AB109	2,675	1.0477	2,871		2,871	74	2,945
PROBATION-SB678	1,492	0.5843	1,601		1,601	41	1,642
PROB-YOYG	763	0.2988	819		819	21	840
PROBATION	5,962	2.3350	6,399		6,399	165	6,564
VICTIM ASSIST PROG	339	0.1328	364		364	9	373
PROB. MISC GRANTS	566	0.2217	607		607	16	623
FIRE	14,006	5.4854	15,033		15,033	387	15,420
OFFICE OF EMERG MGT	336	0.1316	361		361	9	370
HOMELAND SECURITY	675	0.2644	724		724	19	743
AG COMMISSIONER	2,868	1.1232	3,078		3,078	79	3,157
BLDG INSPECTION	747	0.2926	802		802	21	823
PLANNING	1,162	0.4551	1,247		1,247	32	1,279
LAFCO	69	0.0270	74		74	2	76
RECORDER	719	0.2816	772		772	20	792
PUBLIC GUARDIAN	657	0.2573	705		705	18	723
ANIMAL CONTROL	340	0.1332	365		365	9	374
ANIMAL SHELTER	901	0.3529	967		967	25	992



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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 DEPT	417	0.1633	448		448	12	460
HEALTH-ADMIN	205	0.0803	220		220	6	226
COMM. DISEASE	736	0.2883	790		790	20	810
EHS	1,712	0.6705	1,838		1,838	47	1,885
PUB HLTH NURSING	771	0.3020	828		828	21	849
HEALTH LAB	574	0.2248	616		616	16	632
TOBACCO GRANT	671	0.2628	720		720	19	739
WIC	2,382	0.9329	2,557		2,557	66	2,623
TB PROGRAM	177	0.0693	190		190	5	195
HEALTH INFO MGT	338	0.1324	363		363	9	372
EMERGENCY PREP	422	0.1653	453		453	12	465
AIDS PROGRAM	272	0.1065	292		292	8	300
CHILD HEALTH	885	0.3466	950		950	24	974
CALIFORNIA CHILDREN	1,356	0.5311	1,455		1,455	37	1,492
HEALTH GRANTS	280	0.1097	301		301	8	309
MARGOLIN GRANT	308	0.1206	331		331	9	340
MENTAL HEALTH	11,920	4.6685	12,794		12,794	329	13,123
MENTAL HLTH-CNTY	1,285	0.5033	1,379		1,379	36	1,415
SUBSTANCE ABUSE	5,075	1.9876	5,447		5,447	140	5,587
BHA-MH ACT	15,217	5.9597	16,333		16,333	421	16,754
FIRST 5	2,335	0.9145	2,506		2,506	65	2,571
HUMAN SERVICES	49,060	19.2141	52,652		52,652	1,355	54,007
WHOLE PERSON CARE	3,212	1.2580	3,447		3,447	89	3,536
IHSS	499	0.1954	536		536	14	550
LIBRARY	2,413	0.9450	2,590		2,590	67	2,657
AG EXTENSION	190	0.0744	204		204	5	209
ROADS	16,966	6.6447	18,210		18,210	469	18,679
PARKS	1,315	0.5150	1,411		1,411	36	1,447
FLEET MANAGEMENT	3,796	1.4867	4,074		4,074	105	4,179
BLDG MAINTENANCE	3,800	1.4883	4,079		4,079	105	4,184



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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
SURVEYOR	725	0.2839	778		778	20	798
SubTotal	255,331	100.0000	274,050		274,050	7,026	281,076
TOTAL	255,331	100.0000	274,050		274,050	7,026	281,076

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Activity - DEPT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	1,139	0.4461	2,104		2,104		2,104
INSURANCE	2,248	0.8804	4,153		4,153	107	4,260
HUMAN RESOURCES	1,256	0.4919	2,320		2,320	60	2,380
FINANCE	3,246	1.2713	5,997		5,997	154	6,151
COMMUNICATIONS	1,676	0.6564	3,096		3,096	80	3,176
COUNTY COUNSEL	1,945	0.7618	3,593		3,593	93	3,686
BOARD OF SUP.	986	0.3862	1,822		1,822	47	1,869
ASSESSOR	2,557	1.0014	4,724		4,724	122	4,846
ELECTIONS	1,190	0.4661	2,199		2,199	57	2,256
INFO. TECHNOLOGY	4,658	1.8243	8,606		8,606	222	8,828
ITD PC REPLACEMENT	448	0.1755	828		828	21	849
PURCHASING	195	0.0764	360		360	9	369
MICROFILM/STORAGE	140	0.0548	259		259	7	266
CENTRAL SERVICES	755	0.2957	1,395		1,395	36	1,431
TELECOMMUNICATION	600	0.2350	1,108		1,108	29	1,137
WORKERS COMP	1,228	0.4809	2,269		2,269	58	2,327
LIAB. INSURANCE	2,134	0.8358	3,943		3,943	102	4,045
LAW LIBRARY	90	0.0352	166		166	4	170
GEN. FUND COURT	4,550	1.7820	8,406		8,406	216	8,622
DA AB109	344	0.1347	636		636	16	652
COURT REPORTER	31	0.0121	57		57	1	58
DA PROSECUTION	6,445	2.5242	11,907		11,907	307	12,214
DA CAC GRANT	159	0.0623	294		294	8	302
CHILD SUPPORT	4,743	1.8576	8,763		8,763	226	8,989
DA CHILD ABDUCT.	185	0.0725	342		342	9	351
CHILD ADVOCACY	590	0.2311	1,090		1,090	28	1,118
DA FED VAWA	342	0.1339	632		632	16	648
DA PRISONS	1,074	0.4206	1,984		1,984	51	2,035
DA MISC GRANTS	269	0.1054	497		497	13	510
GRAND JURY	119	0.0466	220		220	6	226



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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 ADMIN	2,795	1.0947	5,164		5,164	133	5,297
SHERIFF- CIVIL	70	0.0274	129		129	3	132
SHERIFF-MAJOR CRIMES	69	0.0270	127		127	3	130
SHERIFF-AB109	7,949	3.1132	14,686		14,686	378	15,064
SHERIFF-OPS.	12,151	4.7589	22,449		22,449	578	23,027
RURAL CRIME	412	0.1614	761		761	20	781
SHERIFF OPS-AB443	594	0.2326	1,097		1,097	28	1,125
COURT SECURITY	1,837	0.7195	3,394		3,394	87	3,481
SHERIFF - JAIL	15,216	5.9593	28,112		28,112	724	28,836
SHERIFF-INMATE WELFARE	203	0.0795	375		375	10	385
ASSET FORFEITURE TRUST	65	0.0255	120		120	3	123
SHERIFF-SPECIAL TRUST	36	0.0141	67		67	2	69
JUVENILE CENTER	5,001	1.9586	9,239		9,239	238	9,477
PROBATION-AB109	2,675	1.0477	4,942		4,942	127	5,069
PROBATION-SB678	1,492	0.5843	2,756		2,756	71	2,827
PROB-YOYG	763	0.2988	1,410		1,410	36	1,446
PROBATION	5,962	2.3350	11,015		11,015	284	11,299
VICTIM ASSIST PROG	339	0.1328	626		626	16	642
PROB. MISC GRANTS	566	0.2217	1,046		1,046	27	1,073
FIRE	14,006	5.4854	25,876		25,876	666	26,542
OFFICE OF EMERG MGT	336	0.1316	621		621	16	637
HOMELAND SECURITY	675	0.2644	1,247		1,247	32	1,279
AG COMMISSIONER	2,868	1.1232	5,299		5,299	136	5,435
BLDG INSPECTION	747	0.2926	1,380		1,380	36	1,416
PLANNING	1,162	0.4551	2,147		2,147	55	2,202
LAFCO	69	0.0270	127		127	3	130
RECORDER	719	0.2816	1,328		1,328	34	1,362
PUBLIC GUARDIAN	657	0.2573	1,214		1,214	31	1,245
ANIMAL CONTROL	340	0.1332	628		628	16	644
ANIMAL SHELTER	901	0.3529	1,665		1,665	43	1,708



All Monetary Values Are \$ Dollars

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County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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 DEPT	417	0.1633	770		770	20	790
HEALTH-ADMIN	205	0.0803	379		379	10	389
COMM. DISEASE	736	0.2883	1,360		1,360	35	1,395
EHS	1,712	0.6705	3,163		3,163	81	3,244
PUB HLTH NURSING	771	0.3020	1,424		1,424	37	1,461
HEALTH LAB	574	0.2248	1,060		1,060	27	1,087
TOBACCO GRANT	671	0.2628	1,240		1,240	32	1,272
WIC	2,382	0.9329	4,401		4,401	113	4,514
TB PROGRAM	177	0.0693	327		327	8	335
HEALTH INFO MGT	338	0.1324	624		624	16	640
EMERGENCY PREP	422	0.1653	780		780	20	800
AIDS PROGRAM	272	0.1065	503		503	13	516
CHILD HEALTH	885	0.3466	1,635		1,635	42	1,677
CALIFORNIA CHILDREN	1,356	0.5311	2,505		2,505	65	2,570
HEALTH GRANTS	280	0.1097	517		517	13	530
MARGOLIN GRANT	308	0.1206	569		569	15	584
MENTAL HEALTH	11,920	4.6685	22,022		22,022	567	22,589
MENTAL HLTH-CNTY	1,285	0.5033	2,374		2,374	61	2,435
SUBSTANCE ABUSE	5,075	1.9876	9,376		9,376	241	9,617
BHA-MH ACT	15,217	5.9597	28,113		28,113	724	28,837
FIRST 5	2,335	0.9145	4,314		4,314	111	4,425
HUMAN SERVICES	49,060	19.2141	90,640		90,640	2,336	92,976
WHOLE PERSON CARE	3,212	1.2580	5,934		5,934	153	6,087
IHSS	499	0.1954	922		922	24	946
LIBRARY	2,413	0.9450	4,458		4,458	115	4,573
AG EXTENSION	190	0.0744	351		351	9	360
ROADS	16,966	6.6447	31,345		31,345	807	32,152
PARKS	1,315	0.5150	2,429		2,429	63	2,492
FLEET MANAGEMENT	3,796	1.4867	7,013		7,013	181	7,194
BLDG MAINTENANCE	3,800	1.4883	7,020		7,020	181	7,201



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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
SURVEYOR	725	0.2839	1,339		1,339	34	1,373
SubTotal	255,331	100.0000	471,724		471,724	12,095	483,819
TOTAL	255,331	100.0000	471,724		471,724	12,095	483,819

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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	750,570	-350,000	400,570	19,244	419,814
SubTotal	100	100.0000	750,570	-350,000	400,570	19,244	419,814
Direct Billed				350,000	350,000		350,000
TOTAL	100	100.0000	750,570		750,570	19,244	769,814

Allocation Basis: DIRECT ALLOCATION TO USER DEPARTMENT

Allocation Source: TIME WORKSHEETS

County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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 2021-2022
Fiscal Year 2019-2020
Schedule .5 - Allocation Summary
For Department ADMINISTRATION

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
ADMINISTRATION	3,327	1,223	2,104	0	0
INSURANCE	426,549	2,475	4,260	419,814	0
HUMAN RESOURCES	3,763	1,383	2,380	0	0
FINANCE	9,725	3,574	6,151	0	0
COMMUNICATIONS	5,021	1,845	3,176	0	0
COUNTY COUNSEL	5,828	2,142	3,686	0	0
BOARD OF SUP.	2,954	1,085	1,869	0	0
ASSESSOR	7,661	2,815	4,846	0	0
ELECTIONS	3,566	1,310	2,256	0	0
INFO. TECHNOLOGY	13,956	5,128	8,828	0	0
ITD PC REPLACEMENT	1,342	493	849	0	0
PURCHASING	583	214	369	0	0
MICROFILM/STORAGE	420	154	266	0	0
CENTRAL SERVICES	2,262	831	1,431	0	0
TELECOMMUNICATION	1,798	661	1,137	0	0
WORKERS COMP	3,679	1,352	2,327	0	0
LIAB. INSURANCE	6,394	2,349	4,045	0	0
LAW LIBRARY	269	99	170	0	0
GEN. FUND COURT	13,632	5,010	8,622	0	0
DA AB109	1,031	379	652	0	0
COURT REPORTER	92	34	58	0	0
DA PROSECUTION	19,310	7,096	12,214	0	0
DA CAC GRANT	477	175	302	0	0
CHILD SUPPORT	14,211	5,222	8,989	0	0
DA CHILD ABDUCT.	555	204	351	0	0
CHILD ADVOCACY	1,767	649	1,118	0	0
DA FED VAWA	1,024	376	648	0	0
DA PRISONS	3,218	1,183	2,035	0	0
DA MISC GRANTS	806	296	510	0	0
GRAND JURY	357	131	226	0	0
SHERIFF ADMIN	8,374	3,077	5,297	0	0
SHERIFF- CIVIL	209	77	132	0	0
SHERIFF-MAJOR CRIMES	206	76	130	0	0



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .5 - Allocation Summary
For Department ADMINISTRATION

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
SHERIFF-AB109	23,816	8,752	15,064	0	0
SHERIFF-OPS.	36,405	13,378	23,027	0	0
RURAL CRIME	1,234	453	781	0	0
SHERIFF OPS-AB443	1,779	654	1,125	0	0
COURT SECURITY	5,504	2,023	3,481	0	0
SHERIFF - JAIL	45,589	16,753	28,836	0	0
SHERIFF-INMATE	609	224	385	0	0
ASSET FORFEITURE	195	72	123	0	0
SHERIFF-SPECIAL TRUST	109	40	69	0	0
JUVENILE CENTER	14,983	5,506	9,477	0	0
PROBATION-AB109	8,014	2,945	5,069	0	0
PROBATION-SB678	4,469	1,642	2,827	0	0
PROB-YOBG	2,286	840	1,446	0	0
PROBATION	17,863	6,564	11,299	0	0
VICTIM ASSIST PROG	1,015	373	642	0	0
PROB. MISC GRANTS	1,696	623	1,073	0	0
FIRE	41,962	15,420	26,542	0	0
OFFICE OF EMERG MGT	1,007	370	637	0	0
HOMELAND SECURITY	2,022	743	1,279	0	0
AG COMMISSIONER	8,592	3,157	5,435	0	0
BLDG INSPECTION	2,239	823	1,416	0	0
PLANNING	3,481	1,279	2,202	0	0
LAFCO	206	76	130	0	0
RECORDER	2,154	792	1,362	0	0
PUBLIC GUARDIAN	1,968	723	1,245	0	0
ANIMAL CONTROL	1,018	374	644	0	0
ANIMAL SHELTER	2,700	992	1,708	0	0
HEALTH DEPT	1,250	460	790	0	0
HEALTH-ADMIN	615	226	389	0	0
COMM. DISEASE	2,205	810	1,395	0	0
EHS	5,129	1,885	3,244	0	0
PUB HLTH NURSING	2,310	849	1,461	0	0
HEALTH LAB	1,719	632	1,087	0	0



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .5 - Allocation Summary
For Department ADMINISTRATION

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
TOBACCO GRANT	2,011	739	1,272	0	0
WIC	7,137	2,623	4,514	0	0
TB PROGRAM	530	195	335	0	0
HEALTH INFO MGT	1,012	372	640	0	0
EMERGENCY PREP	1,265	465	800	0	0
AIDS PROGRAM	816	300	516	0	0
CHILD HEALTH	2,651	974	1,677	0	0
CALIFORNIA CHILDREN	4,062	1,492	2,570	0	0
HEALTH GRANTS	839	309	530	0	0
MARGOLIN GRANT	924	340	584	0	0
MENTAL HEALTH	35,712	13,123	22,589	0	0
MENTAL HLTH-CNTY	3,850	1,415	2,435	0	0
SUBSTANCE ABUSE	15,204	5,587	9,617	0	0
BHA-MH ACT	45,591	16,754	28,837	0	0
FIRST 5	6,996	2,571	4,425	0	0
HUMAN SERVICES	146,983	54,007	92,976	0	0
WHOLE PERSON CARE	9,623	3,536	6,087	0	0
IHSS	1,496	550	946	0	0
LIBRARY	7,230	2,657	4,573	0	0
AG EXTENSION	569	209	360	0	0
ROADS	50,831	18,679	32,152	0	0
PARKS	3,939	1,447	2,492	0	0
FLEET MANAGEMENT	11,373	4,179	7,194	0	0
BLDG MAINTENANCE	11,385	4,184	7,201	0	0
SURVEYOR	2,171	798	1,373	0	0
Direct Billed	350,000	0	0	350,000	0
Total	1,534,709	281,076	483,819	769,814	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 2021-2022
Fiscal Year 2019-2020
Schedule .2 - Costs To Be Allocated
For Department INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,520,822			1,520,822
ADMINISTRATION	407,136	19,413	426,549	
FINANCE		10,190	10,190	
COUNTY COUNSEL		4,036	4,036	
Total Allocated Additions:	407,136	33,639	440,775	440,775
Total To Be Allocated:	1,927,958	33,639		1,961,597



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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	11,607	0	11,607	0	0
PROPERTY/FIRE	111,358	0	0	111,358	0
MEDICAL MALPRACTICE	60,231	0	0	0	60,231
GENERAL LIABILITY	1,320,306	0	0	0	0
POLLUTION LIABILITY	2,478	0	0	0	0
AIRCRAFT INSURANCE	13,029	0	0	0	0
CYBER INSURANCE	1,813	0	0	0	0
Departmental Totals					
Total Expenditures	1,520,822	0	11,607	111,358	60,231
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	1,520,822	0	11,607	111,358	60,231
Allocation Step 1					
Inbound- All Others	407,136	407,136	0	0	0
Reallocate Admin Costs		(407,136)	3,107	29,811	16,124
1st Allocation	1,927,958	0	14,714	141,169	76,355
Allocation Step 2					
Inbound- All Others	33,639	33,639	0	0	0
Reallocate Admin Costs		(33,639)	257	2,463	1,332
2nd Allocation	33,639	0	257	2,463	1,332
Total For 03 INSURANCE					
Total Allocated	1,961,597	0	14,971	143,632	77,687



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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	792,184	528,122	0	0	0
POLLUTION LIABILITY	0	0	2,478	0	0
AIRCRAFT INSURANCE	0	0	0	13,029	0
CYBER INSURANCE	0	0	0	0	1,813
Departmental Totals					
Total Expenditures	792,184	528,122	2,478	13,029	1,813
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	792,184	528,122	2,478	13,029	1,813
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	212,076	141,382	663	3,488	485
1st Allocation	1,004,260	669,504	3,141	16,517	2,298
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	17,522	11,682	55	288	40
2nd Allocation	17,522	11,682	55	288	40
Total For 03 INSURANCE					
Total Allocated	1,021,782	681,186	3,196	16,805	2,338



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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	0.4388	65		65		65
HUMAN RESOURCES	900	0.5642	83		83	1	84
FINANCE	1,900	1.1911	175		175	3	178
COMMUNICATIONS	1,600	1.0030	148		148	3	151
COUNTY COUNSEL	1,400	0.8776	129		129	2	131
BOARD OF SUP.	700	0.4388	65		65	1	66
ASSESSOR	2,300	1.4418	212		212	4	216
ELECTIONS	600	0.3761	55		55	1	56
INFO. TECHNOLOGY	2,600	1.6299	240		240	4	244
PURCHASING	200	0.1254	18		18		18
CENTRAL SERVICES	400	0.2508	37		37	1	38
IT ADMIN.	400	0.2508	37		37	1	38
LAW LIBRARY	80	0.0502	7		7		7
DA AB109	350	0.2194	32		32	1	33
DA PROSECUTION	4,200	2.6329	387		387	7	394
DA CAC GRANT	100	0.0627	9		9		9
CHILD SUPPORT	5,300	3.3224	489		489	9	498
DA CHILD ABDUCT.	150	0.0940	14		14		14
CHILD ADVOCACY	360	0.2257	33		33	1	34
DA FED VAWA	300	0.1881	28		28		28
DA PRISONS	800	0.5015	74		74	1	75
DA MISC GRANTS	300	0.1881	28		28		28
SHERIFF ADMIN	1,700	1.0657	157		157	3	160
SHERIFF-MAJOR CRIMES	100	0.0627	9		9		9
SHERIFF-AB109	6,200	3.8866	572		572	10	582
SHERIFF-OPS.	6,100	3.8239	563		563	10	573
RURAL CRIME	300	0.1881	28		28		28
SHERIFF OPS-AB443	500	0.3134	46		46	1	47
COURT SECURITY	1,750	1.0970	161		161	3	164
SHERIFF - JAIL	10,600	6.6449	978		978	17	995



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Activity - BLANKET BOND

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JAIL KITCHEN	900	0.5642	83		83	1	84
JUVENILE CENTER	4,500	2.8209	415		415	7	422
PROBATION-AB109	2,050	1.2851	189		189	3	192
PROBATION-SB678	500	0.3134	46		46	1	47
PROB-YOBG	500	0.3134	46		46	1	47
PROBATION	5,250	3.2911	484		484	8	492
VICTIM ASSIST PROG	400	0.2508	37		37	1	38
PROB. MISC GRANTS	500	0.3134	46		46	1	47
FIRE	8,600	5.3911	793		793	14	807
OFFICE OF EMERG MGT	200	0.1254	18		18		18
AG COMMISSIONER	2,400	1.5045	221		221	4	225
BLDG INSPECTION	400	0.2508	37		37	1	38
PLANNING	900	0.5642	83		83	1	84
RECORDER	800	0.5015	74		74	1	75
PUBLIC GUARDIAN	1,100	0.6896	101		101	2	103
ANIMAL CONTROL	300	0.1881	28		28		28
ANIMAL SHELTER	600	0.3761	55		55	1	56
HEALTH DEPT	100	0.0627	9		9		9
HEALTH-ADMIN	1,900	1.1911	175		175	3	178
COMM. DISEASE	1,500	0.9403	138		138	2	140
EHS	1,300	0.8149	120		120	2	122
PUB HLTH NURSING	700	0.4388	65		65	1	66
HEALTH LAB	300	0.1881	28		28		28
TOBACCO GRANT	500	0.3134	46		46	1	47
WIC	2,500	1.5672	231		231	4	235
TB PROGRAM	100	0.0627	9		9		9
HEALTH INFO MGT	600	0.3761	55		55	1	56
EMERGENCY PREP	200	0.1254	18		18		18
AIDS PROGRAM	200	0.1254	18		18		18
CHILD HEALTH	680	0.4263	63		63	1	64

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Activity - BLANKET BOND

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CALIFORNIA CHILDREN	1,020	0.6394	94		94	2	96
HEALTH GRANTS	200	0.1254	18		18		18
MARGOLIN GRANT	180	0.1128	17		17		17
SUBSTANCE ABUSE	300	0.1881	28		28		28
BHA-MH ACT	3,600	2.2568	332		332	6	338
FIRST 5	400	0.2508	37		37	1	38
BHA	2,400	1.5045	221		221	4	225
HUMAN SERVICES	45,700	28.6480	4,216		4,216	78	4,294
JOB TRAINING	2,500	1.5672	231		231	4	235
LIBRARY	1,751	1.0977	162		162	3	165
AG EXTENSION	100	0.0627	9		9		9
ROADS	2,100	1.3164	194		194	3	197
PARKS	900	0.5642	83		83	1	84
FLEET MANAGEMENT	700	0.4388	65		65	1	66
BLDG MAINTENANCE	3,400	2.1314	314		314	6	320
SURVEYOR	500	0.3134	46		46	1	47
PW-ADMIN	400	0.2508	37		37	1	38
SubTotal	159,521	100.0000	14,714		14,714	257	14,971
TOTAL	159,521	100.0000	14,714		14,714	257	14,971

Allocation Basis: NUMER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS

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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	1,319		1,319		1,319
HUMAN RESOURCES	2,914	0.4218	595		595	10	605
FINANCE	5,344	0.7735	1,092		1,092	19	1,111
COMMUNICATIONS	5,250	0.7599	1,073		1,073	19	1,092
COUNTY COUNSEL	2,920	0.4226	597		597	11	608
BOARD OF SUP.	6,456	0.9344	1,319		1,319	23	1,342
ASSESSOR	7,305	1.0573	1,493		1,493	26	1,519
ELECTIONS	5,008	0.7248	1,023		1,023	18	1,041
INFO. TECHNOLOGY	12,182	1.7632	2,489		2,489	44	2,533
PURCHASING	1,176	0.1702	240		240	4	244
MICROFILM/STORAGE	7,080	1.0247	1,447		1,447	25	1,472
CENTRAL SERVICES	3,856	0.5581	788		788	14	802
LAW LIBRARY	1,863	0.2696	381		381	7	388
GEN. FUND COURT	65,112	9.4241	13,304		13,304	234	13,538
DA PROSECUTION	17,073	2.4711	3,488		3,488	61	3,549
CHILD SUPPORT	26,088	3.7759	5,330		5,330	94	5,424
CHILD ADVOCACY	1,606	0.2324	328		328	6	334
SHERIFF ADMIN	16,029	2.3200	3,275		3,275	58	3,333
SHERIFF-MAJOR CRIMES	5,500	0.7960	1,124		1,124	20	1,144
SHERIFF - JAIL	154,071	22.2996	31,481		31,481	556	32,037
JAIL KITCHEN	2,975	0.4306	608		608	11	619
JUVENILE CENTER	20,970	3.0351	4,285		4,285	75	4,360
PROBATION	21,720	3.1437	4,438		4,438	78	4,516
VICTIM WITNESS	1,440	0.2084	294		294	5	299
PROB. MISC GRANTS	800	0.1158	163		163	3	166
FIRE	43,134	6.2431	8,813		8,813	155	8,968
AG COMMISSIONER	13,760	1.9916	2,811		2,811	50	2,861
BLDG INSPECTION	1,130	0.1636	231		231	4	235
PLANNING	3,403	0.4925	695		695	12	707
LAFCO	177	0.0256	36		36	1	37



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Activity - PROPERTY/FIRE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
RECORDER	1,104	0.1598	226		226	4	230
PUBLIC GUARDIAN	4,183	0.6054	855		855	15	870
ANIMAL SHELTER	6,196	0.8968	1,266		1,266	22	1,288
HEALTH-ADMIN	23,658	3.4242	4,834		4,834	85	4,919
EHS	4,000	0.5789	817		817	14	831
HUMAN SERVICES	81,806	11.8403	16,715		16,715	294	17,009
LIBRARY	38,338	5.5489	7,833		7,833	138	7,971
AG EXTENSION	10,000	1.4474	2,043		2,043	36	2,079
ROADS	5,661	0.8194	1,157		1,157	20	1,177
PARKS	13,713	1.9848	2,802		2,802	49	2,851
FLEET MANAGEMENT	17,964	2.6000	3,670		3,670	65	3,735
BLDG MAINTENANCE	10,440	1.5110	2,133		2,133	38	2,171
CAL VANS ADMIN	6,113	0.8848	1,249		1,249	22	1,271
PW-ADMIN	4,938	0.7147	1,009		1,009	18	1,027
SubTotal	690,912	100.0000	141,169		141,169	2,463	143,632
TOTAL	690,912	100.0000	141,169		141,169	2,463	143,632

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	76,355	-60,231	16,124	1,332	17,456
SubTotal	100	100.0000	76,355	-60,231	16,124	1,332	17,456
Direct Billed				60,231	60,231		60,231
TOTAL	100	100.0000	76,355		76,355	1,332	77,687

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	1,255	0.1255	1,260		1,260	22	1,282
SHERIFF-OPS.	510,553	51.0553	512,729		512,729	8,946	521,675
FIRE	1,038	0.1038	1,042		1,042	18	1,060
AG COMMISSIONER	6,040	0.6040	6,066		6,066	106	6,172
HUMAN SERVICES	58,644	5.8644	58,894		58,894	1,028	59,922
LIBRARY	1,040	0.1040	1,044		1,044	18	1,062
ROADS	421,430	42.1430	423,225		423,225	7,384	430,609
SubTotal	1,000,000	100.0000	1,004,260		1,004,260	17,522	1,021,782
TOTAL	1,000,000	100.0000	1,004,260		1,004,260	17,522	1,021,782

Allocation Basis: DEPARTMENTAL PERCENTAGE OF INCURRED

Allocation Source: COST CLAIM DETAIL

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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
ADMINISTRATION	700	0.4388	2,938		2,938		2,938
HUMAN RESOURCES	900	0.5642	3,777		3,777	66	3,843
FINANCE	1,900	1.1911	7,974		7,974	140	8,114
COMMUNICATIONS	1,600	1.0030	6,715		6,715	118	6,833
COUNTY COUNSEL	1,400	0.8776	5,876		5,876	103	5,979
BOARD OF SUP.	700	0.4388	2,938		2,938	51	2,989
ASSESSOR	2,300	1.4418	9,653		9,653	169	9,822
ELECTIONS	600	0.3761	2,518		2,518	44	2,562
INFO. TECHNOLOGY	2,600	1.6299	10,912		10,912	191	11,103
PURCHASING	200	0.1254	839		839	15	854
CENTRAL SERVICES	400	0.2508	1,679		1,679	29	1,708
IT ADMIN.	400	0.2508	1,679		1,679	29	1,708
LAW LIBRARY	80	0.0502	336		336	6	342
DA AB109	350	0.2194	1,469		1,469	26	1,495
DA PROSECUTION	4,200	2.6329	17,627		17,627	309	17,936
DA CAC GRANT	100	0.0627	420		420	7	427
CHILD SUPPORT	5,300	3.3224	22,244		22,244	390	22,634
DA CHILD ABDUCT.	150	0.0940	630		630	11	641
CHILD ADVOCACY	360	0.2257	1,511		1,511	26	1,537
DA FED VAWA	300	0.1881	1,259		1,259	22	1,281
DA PRISONS	800	0.5015	3,358		3,358	59	3,417
DA MISC GRANTS	300	0.1881	1,259		1,259	22	1,281
SHERIFF ADMIN	1,700	1.0657	7,135		7,135	125	7,260
SHERIFF-MAJOR CRIMES	100	0.0627	420		420	7	427
SHERIFF-AB109	6,200	3.8866	26,021		26,021	456	26,477
SHERIFF-OPS.	6,100	3.8239	25,601		25,601	449	26,050
RURAL CRIME	300	0.1881	1,259		1,259	22	1,281
SHERIFF OPS-AB443	500	0.3134	2,098		2,098	37	2,135
COURT SECURITY	1,750	1.0970	7,345		7,345	129	7,474
SHERIFF - JAIL	10,600	6.6449	44,488		44,488	780	45,268

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Activity - GEN LIAB EXPO

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JAIL KITCHEN	900	0.5642	3,777		3,777	66	3,843
JUVENILE CENTER	4,500	2.8209	18,886		18,886	331	19,217
PROBATION-AB109	2,050	1.2851	8,604		8,604	151	8,755
PROBATION-SB678	500	0.3134	2,098		2,098	37	2,135
PROB-YOYG	500	0.3134	2,098		2,098	37	2,135
PROBATION	5,250	3.2911	22,034		22,034	386	22,420
VICTIM ASSIST PROG	400	0.2508	1,679		1,679	29	1,708
PROB. MISC GRANTS	500	0.3134	2,098		2,098	37	2,135
FIRE	8,600	5.3911	36,094		36,094	633	36,727
OFFICE OF EMERG MGT	200	0.1254	839		839	15	854
AG COMMISSIONER	2,400	1.5045	10,073		10,073	177	10,250
BLDG INSPECTION	400	0.2508	1,679		1,679	29	1,708
PLANNING	900	0.5642	3,777		3,777	66	3,843
RECORDER	800	0.5015	3,358		3,358	59	3,417
PUBLIC GUARDIAN	1,100	0.6896	4,617		4,617	81	4,698
ANIMAL CONTROL	300	0.1881	1,259		1,259	22	1,281
ANIMAL SHELTER	600	0.3761	2,518		2,518	44	2,562
HEALTH DEPT	100	0.0627	420		420	7	427
HEALTH-ADMIN	1,900	1.1911	7,974		7,974	140	8,114
COMM. DISEASE	1,500	0.9403	6,295		6,295	110	6,405
EHS	1,300	0.8149	5,456		5,456	96	5,552
PUB HLTH NURSING	700	0.4388	2,938		2,938	51	2,989
HEALTH LAB	300	0.1881	1,259		1,259	22	1,281
TOBACCO GRANT	500	0.3134	2,098		2,098	37	2,135
WIC	2,500	1.5672	10,492		10,492	184	10,676
TB PROGRAM	100	0.0627	420		420	7	427
HEALTH INFO MGT	600	0.3761	2,518		2,518	44	2,562
EMERGENCY PREP	200	0.1254	839		839	15	854
AIDS PROGRAM	200	0.1254	839		839	15	854
CHILD HEALTH	680	0.4263	2,854		2,854	50	2,904

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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
CALIFORNIA CHILDREN	1,020	0.6394	4,281		4,281	75	4,356
HEALTH GRANTS	200	0.1254	839		839	15	854
MARGOLIN GRANT	180	0.1128	755		755	13	768
SUBSTANCE ABUSE	300	0.1881	1,259		1,259	22	1,281
BHA-MH ACT	3,600	2.2568	15,109		15,109	265	15,374
FIRST 5	400	0.2508	1,679		1,679	29	1,708
BHA	2,400	1.5045	10,073		10,073	177	10,250
HUMAN SERVICES	45,700	28.6480	191,804		191,804	3,363	195,167
JOB TRAINING	2,500	1.5672	10,492		10,492	184	10,676
LIBRARY	1,751	1.0977	7,349		7,349	129	7,478
AG EXTENSION	100	0.0627	420		420	7	427
ROADS	2,100	1.3164	8,814		8,814	154	8,968
PARKS	900	0.5642	3,777		3,777	66	3,843
FLEET MANAGEMENT	700	0.4388	2,938		2,938	51	2,989
BLDG MAINTENANCE	3,400	2.1314	14,270		14,270	250	14,520
SURVEYOR	500	0.3134	2,098		2,098	37	2,135
PW-ADMIN	400	0.2508	1,679		1,679	29	1,708
SubTotal	159,521	100.0000	669,504		669,504	11,682	681,186
TOTAL	159,521	100.0000	669,504		669,504	11,682	681,186

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	29		29		29
HUMAN RESOURCES	2,914	0.4218	13		13		13
FINANCE	5,344	0.7735	24		24		24
COMMUNICATIONS	5,250	0.7599	24		24		24
COUNTY COUNSEL	2,920	0.4226	13		13		13
BOARD OF SUP.	6,456	0.9344	29		29	1	30
ASSESSOR	7,305	1.0573	33		33	1	34
ELECTIONS	5,008	0.7248	23		23		23
INFO. TECHNOLOGY	12,182	1.7632	55		55	1	56
PURCHASING	1,176	0.1702	5		5		5
MICROFILM/STORAGE	7,080	1.0247	32		32	1	33
CENTRAL SERVICES	3,856	0.5581	18		18		18
LAW LIBRARY	1,863	0.2696	8		8		8
GEN. FUND COURT	65,112	9.4241	296		296	5	301
DA PROSECUTION	17,073	2.4711	78		78	1	79
CHILD SUPPORT	26,088	3.7759	119		119	2	121
CHILD ADVOCACY	1,606	0.2324	7		7		7
SHERIFF ADMIN	16,029	2.3200	73		73	1	74
SHERIFF-MAJOR CRIMES	5,500	0.7960	25		25		25
SHERIFF - JAIL	154,071	22.2996	702		702	18	720
JAIL KITCHEN	2,975	0.4306	14		14		14
JUVENILE CENTER	20,970	3.0351	95		95	2	97
PROBATION	21,720	3.1437	99		99	2	101
VICTIM WITNESS	1,440	0.2084	7		7		7
PROB. MISC GRANTS	800	0.1158	4		4		4
FIRE	43,134	6.2431	196		196	3	199
AG COMMISSIONER	13,760	1.9916	63		63	1	64
BLDG INSPECTION	1,130	0.1636	5		5		5
PLANNING	3,403	0.4925	15		15		15
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	19		19		19
ANIMAL SHELTER	6,196	0.8968	28		28		28
HEALTH-ADMIN	23,658	3.4242	108		108	2	110
EHS	4,000	0.5789	18		18		18
HUMAN SERVICES	81,806	11.8403	372		372	7	379
LIBRARY	38,338	5.5489	174		174	3	177
AG EXTENSION	10,000	1.4474	45		45	1	46
ROADS	5,661	0.8194	26		26		26
PARKS	13,713	1.9848	62		62	1	63
FLEET MANAGEMENT	17,964	2.6000	82		82	1	83
BLDG MAINTENANCE	10,440	1.5110	47		47	1	48
CAL VANS ADMIN	6,113	0.8848	28		28		28
PW-ADMIN	4,938	0.7147	22		22		22
SubTotal	690,912	100.0000	3,141		3,141	55	3,196
TOTAL	690,912	100.0000	3,141		3,141	55	3,196

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	16,517		16,517	288	16,805
SubTotal	100	100.0000	16,517		16,517	288	16,805
TOTAL	100	100.0000	16,517		16,517	288	16,805

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	1.0724	-2		-2		-2
HUMAN RESOURCES	1	1.0753	25		25	40	65
FINANCE	1	1.0753	25		25		25
COMMUNICATIONS	1	1.0753	25		25		25
COUNTY COUNSEL	1	1.0753	25		25		25
BOARD OF SUP.	1	1.0753	25		25		25
ASSESSOR	1	1.0753	25		25		25
ELECTIONS	1	1.0753	25		25		25
INFO. TECHNOLOGY	1	1.0753	25		25		25
PURCHASING	1	1.0753	25		25		25
MICROFILM/STORAGE	1	1.0753	25		25		25
CENTRAL SERVICES	1	1.0753	25		25		25
TELECOMMUNICATION	1	1.0753	25		25		25
IT ADMIN.	1	1.0753	25		25		25
LAW LIBRARY	1	1.0753	25		25		25
DA AB109	1	1.0753	25		25		25
DA PROSECUTION	1	1.0753	25		25		25
DA CAC GRANT	1	1.0753	25		25		25
CHILD SUPPORT	1	1.0753	25		25		25
DA CHILD ABDUCT.	1	1.0753	25		25		25
CHILD ADVOCACY	1	1.0753	25		25		25
DA FED VAWA	1	1.0753	25		25		25
DA PRISONS	1	1.0753	25		25		25
DA ST RAPE GRANT	1	1.0753	25		25		25
DA MISC GRANTS	1	1.0753	25		25		25
GRAND JURY	1	1.0753	25		25		25
SHERIFF ADMIN	1	1.0753	25		25		25
SHERIFF- CIVIL	1	1.0753	25		25		25
SHERIFF-MAJOR CRIMES	1	1.0753	25		25		25
SHERIFF-AB109	1	1.0753	25		25		25



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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	1.0753	25		25		25
RURAL CRIME	1	1.0753	25		25		25
SHERIFF OPS-AB443	1	1.0753	25		25		25
COURT SECURITY	1	1.0753	25		25		25
SHERIFF - JAIL	1	1.0753	25		25		25
JAIL KITCHEN	1	1.0753	25		25		25
SHERIFF-INMATE WELFARE	1	1.0753	25		25		25
ASSET FORFEITURE TRUST	1	1.0753	25		25		25
SHERIFF-SPECIAL TRUST	1	1.0753	25		25		25
JUVENILE CENTER	1	1.0753	25		25		25
PROBATION-AB109	1	1.0753	25		25		25
PROBATION-SB678	1	1.0753	25		25		25
PROB-YOYG	1	1.0753	25		25		25
PROB-PROP 36	1	1.0753	25		25		25
PROBATION	1	1.0753	25		25		25
VICTIM WITNESS	1	1.0753	25		25		25
VICTIM ASSIST PROG	1	1.0753	25		25		25
PROB. MISC GRANTS	1	1.0753	25		25		25
FIRE	1	1.0753	25		25		25
OFFICE OF EMERG MGT	1	1.0753	25		25		25
HOMELAND SECURITY	1	1.0753	25		25		25
AG COMMISSIONER	1	1.0753	25		25		25
BLDG INSPECTION	1	1.0753	25		25		25
PLANNING	1	1.0753	25		25		25
LAFCO	1	1.0753	25		25		25
RECORDER	1	1.0753	25		25		25
PUBLIC GUARDIAN	1	1.0753	25		25		25
ANIMAL CONTROL	1	1.0753	25		25		25
ANIMAL SHELTER	1	1.0753	25		25		25
HEALTH DEPT	1	1.0753	25		25		25

County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - CYBER INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH-ADMIN	1	1.0753	25		25		25
COMM. DISEASE	1	1.0753	25		25		25
EHS	1	1.0753	25		25		25
PUB HLTH NURSING	1	1.0753	25		25		25
HEALTH LAB	1	1.0753	25		25		25
MEDICAL RECORDS	1	1.0753	25		25		25
TOBACCO GRANT	1	1.0753	25		25		25
WIC	1	1.0753	25		25		25
TB PROGRAM	1	1.0753	25		25		25
HEALTH INFO MGT	1	1.0753	25		25		25
EMERGENCY PREP	1	1.0753	25		25		25
AIDS PROGRAM	1	1.0753	25		25		25
CHILD HEALTH	1	1.0753	25		25		25
CALIFORNIA CHILDREN	1	1.0753	25		25		25
HEALTH GRANTS	1	1.0753	25		25		25
MARGOLIN GRANT	1	1.0753	25		25		25
MENTAL HLTH-CNTY	1	1.0753	25		25		25
SUBSTANCE ABUSE	1	1.0753	25		25		25
BHA-MH ACT	1	1.0753	25		25		25
FIRST 5	1	1.0753	25		25		25
BHA	1	1.0753	25		25		25
HUMAN SERVICES	1	1.0753	25		25		25
WHOLE PERSON CARE	1	1.0753	25		25		25
IHSS	1	1.0753	25		25		25
JOB TRAINING	1	1.0753	25		25		25
LIBRARY	1	1.0753	25		25		25
AG EXTENSION	1	1.0753	25		25		25
ROADS	1	1.0753	25		25		25
PARKS	1	1.0753	25		25		25
FLEET MANAGEMENT	1	1.0753	25		25		25



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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
BLDG MAINTENANCE	1	1.0753	25		25		25
SURVEYOR	1	1.0753	25		25		25
PW-ADMIN	1	1.0753	25		25		25
SubTotal	93	100.0000	2,298		2,298	40	2,338
TOTAL	93	100.0000	2,298		2,298	40	2,338

Allocation Basis: DIRECT ALLOCATION TO COVERED DEPARTMENTS

Allocation Source: APPROPRIATIONS LEDGER

County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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	4,349	65	1,319	0	0	2,938	29
HUMAN RESOURCES	4,610	84	605	0	0	3,843	13
FINANCE	9,452	178	1,111	0	0	8,114	24
COMMUNICATIONS	8,125	151	1,092	0	0	6,833	24
COUNTY COUNSEL	6,756	131	608	0	0	5,979	13
BOARD OF SUP.	4,452	66	1,342	0	0	2,989	30
ASSESSOR	11,616	216	1,519	0	0	9,822	34
ELECTIONS	3,707	56	1,041	0	0	2,562	23
INFO. TECHNOLOGY	13,961	244	2,533	0	0	11,103	56
PURCHASING	1,146	18	244	0	0	854	5
MICROFILM/STORAGE	1,530	0	1,472	0	0	0	33
CENTRAL SERVICES	2,591	38	802	0	0	1,708	18
TELECOMMUNICATION	25	0	0	0	0	0	0
IT ADMIN.	1,771	38	0	0	0	1,708	0
LAW LIBRARY	770	7	388	0	0	342	8
GEN. FUND COURT	13,839	0	13,538	0	0	0	301
DA AB109	1,553	33	0	0	0	1,495	0
DA PROSECUTION	23,265	394	3,549	0	1,282	17,936	79
DA CAC GRANT	461	9	0	0	0	427	0
CHILD SUPPORT	28,702	498	5,424	0	0	22,634	121
DA CHILD ABDUCT.	680	14	0	0	0	641	0
CHILD ADVOCACY	1,937	34	334	0	0	1,537	7
DA FED VAWA	1,334	28	0	0	0	1,281	0
DA PRISONS	3,517	75	0	0	0	3,417	0
DA ST RAPE GRANT	25	0	0	0	0	0	0
DA MISC GRANTS	1,334	28	0	0	0	1,281	0
GRAND JURY	25	0	0	0	0	0	0
SHERIFF ADMIN	10,852	160	3,333	0	0	7,260	74
SHERIFF- CIVIL	25	0	0	0	0	0	0
SHERIFF-MAJOR CRIMES	1,630	9	1,144	0	0	427	25
SHERIFF-AB109	27,084	582	0	0	0	26,477	0
SHERIFF-OPS.	565,128	573	0	0	521,675	26,050	0
RURAL CRIME	1,334	28	0	0	0	1,281	0



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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	2,207	47	0	0	0	2,135	0
COURT SECURITY	7,663	164	0	0	0	7,474	0
SHERIFF - JAIL	79,045	995	32,037	0	0	45,268	720
JAIL KITCHEN	4,585	84	619	0	0	3,843	14
SHERIFF-INMATE	25	0	0	0	0	0	0
ASSET FORFEITURE	25	0	0	0	0	0	0
SHERIFF-SPECIAL TRUST	25	0	0	0	0	0	0
JUVENILE CENTER	24,121	422	4,360	0	0	19,217	97
PROBATION-AB109	8,972	192	0	0	0	8,755	0
PROBATION-SB678	2,207	47	0	0	0	2,135	0
PROB-YOYG	2,207	47	0	0	0	2,135	0
PROB-PROP 36	25	0	0	0	0	0	0
PROBATION	27,554	492	4,516	0	0	22,420	101
VICTIM WITNESS	331	0	299	0	0	0	7
VICTIM ASSIST PROG	1,771	38	0	0	0	1,708	0
PROB. MISC GRANTS	2,377	47	166	0	0	2,135	4
FIRE	47,786	807	8,968	0	1,060	36,727	199
OFFICE OF EMERG MGT	897	18	0	0	0	854	0
HOMELAND SECURITY	25	0	0	0	0	0	0
AG COMMISSIONER	19,597	225	2,861	0	6,172	10,250	64
BLDG INSPECTION	2,011	38	235	0	0	1,708	5
PLANNING	4,674	84	707	0	0	3,843	15
LAFCO	63	0	37	0	0	0	1
RECORDER	3,752	75	230	0	0	3,417	5
PUBLIC GUARDIAN	5,715	103	870	0	0	4,698	19
ANIMAL CONTROL	1,334	28	0	0	0	1,281	0
ANIMAL SHELTER	3,959	56	1,288	0	0	2,562	28
HEALTH DEPT	461	9	0	0	0	427	0
HEALTH-ADMIN	30,802	178	4,919	17,456	0	8,114	110
COMM. DISEASE	6,570	140	0	0	0	6,405	0
EHS	6,548	122	831	0	0	5,552	18
PUB HLTH NURSING	3,080	66	0	0	0	2,989	0
HEALTH LAB	1,334	28	0	0	0	1,281	0



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
MEDICAL RECORDS	25	0	0	0	0	0	0
TOBACCO GRANT	2,207	47	0	0	0	2,135	0
WIC	10,936	235	0	0	0	10,676	0
TB PROGRAM	461	9	0	0	0	427	0
HEALTH INFO MGT	2,643	56	0	0	0	2,562	0
EMERGENCY PREP	897	18	0	0	0	854	0
AIDS PROGRAM	897	18	0	0	0	854	0
CHILD HEALTH	2,993	64	0	0	0	2,904	0
CALIFORNIA CHILDREN	4,477	96	0	0	0	4,356	0
HEALTH GRANTS	897	18	0	0	0	854	0
MARGOLIN GRANT	810	17	0	0	0	768	0
MENTAL HLTH-CNTY	25	0	0	0	0	0	0
SUBSTANCE ABUSE	1,334	28	0	0	0	1,281	0
BHA-MH ACT	15,737	338	0	0	0	15,374	0
FIRST 5	1,771	38	0	0	0	1,708	0
BHA	10,500	225	0	0	0	10,250	0
HUMAN SERVICES	276,796	4,294	17,009	0	59,922	195,167	379
WHOLE PERSON CARE	25	0	0	0	0	0	0
IHSS	25	0	0	0	0	0	0
JOB TRAINING	10,936	235	0	0	0	10,676	0
LIBRARY	16,878	165	7,971	0	1,062	7,478	177
AG EXTENSION	2,586	9	2,079	0	0	427	46
ROADS	441,002	197	1,177	0	430,609	8,968	26
PARKS	6,866	84	2,851	0	0	3,843	63
FLEET MANAGEMENT	6,898	66	3,735	0	0	2,989	83
BLDG MAINTENANCE	17,084	320	2,171	0	0	14,520	48
SURVEYOR	2,207	47	0	0	0	2,135	0
CAL VANS ADMIN	1,299	0	1,271	0	0	0	28
PW-ADMIN	2,820	38	1,027	0	0	1,708	22



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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	60,231	0	0	60,231	0	0	0
Total	1,961,597	14,971	143,632	77,687	1,021,782	681,186	3,196



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	AIRCRAFT	CYBER INSURANCE
ADMINISTRATION	0	(2)
HUMAN RESOURCES	0	65
FINANCE	0	25
COMMUNICATIONS	0	25
COUNTY COUNSEL	0	25
BOARD OF SUP.	0	25
ASSESSOR	0	25
ELECTIONS	0	25
INFO. TECHNOLOGY	0	25
PURCHASING	0	25
MICROFILM/STORAGE	0	25
CENTRAL SERVICES	0	25
TELECOMMUNICATION	0	25
IT ADMIN.	0	25
LAW LIBRARY	0	25
GEN. FUND COURT	0	0
DA AB109	0	25
DA PROSECUTION	0	25
DA CAC GRANT	0	25
CHILD SUPPORT	0	25
DA CHILD ABDUCT.	0	25
CHILD ADVOCACY	0	25
DA FED VAWA	0	25
DA PRISONS	0	25
DA ST RAPE GRANT	0	25
DA MISC GRANTS	0	25
GRAND JURY	0	25
SHERIFF ADMIN	0	25
SHERIFF- CIVIL	0	25
SHERIFF-MAJOR CRIMES	0	25
SHERIFF-AB109	0	25
SHERIFF-OPS.	16,805	25
RURAL CRIME	0	25



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	AIRCRAFT	CYBER INSURANCE
SHERIFF OPS-AB443	0	25
COURT SECURITY	0	25
SHERIFF - JAIL	0	25
JAIL KITCHEN	0	25
SHERIFF-INMATE	0	25
ASSET FORFEITURE	0	25
SHERIFF-SPECIAL TRUST	0	25
JUVENILE CENTER	0	25
PROBATION-AB109	0	25
PROBATION-SB678	0	25
PROB-YOYG	0	25
PROB-PROP 36	0	25
PROBATION	0	25
VICTIM WITNESS	0	25
VICTIM ASSIST PROG	0	25
PROB. MISC GRANTS	0	25
FIRE	0	25
OFFICE OF EMERG MGT	0	25
HOMELAND SECURITY	0	25
AG COMMISSIONER	0	25
BLDG INSPECTION	0	25
PLANNING	0	25
LAFCO	0	25
RECORDER	0	25
PUBLIC GUARDIAN	0	25
ANIMAL CONTROL	0	25
ANIMAL SHELTER	0	25
HEALTH DEPT	0	25
HEALTH-ADMIN	0	25
COMM. DISEASE	0	25
EHS	0	25
PUB HLTH NURSING	0	25
HEALTH LAB	0	25



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	AIRCRAFT	CYBER INSURANCE
MEDICAL RECORDS	0	25
TOBACCO GRANT	0	25
WIC	0	25
TB PROGRAM	0	25
HEALTH INFO MGT	0	25
EMERGENCY PREP	0	25
AIDS PROGRAM	0	25
CHILD HEALTH	0	25
CALIFORNIA CHILDREN	0	25
HEALTH GRANTS	0	25
MARGOLIN GRANT	0	25
MENTAL HLTH-CNTY	0	25
SUBSTANCE ABUSE	0	25
BHA-MH ACT	0	25
FIRST 5	0	25
BHA	0	25
HUMAN SERVICES	0	25
WHOLE PERSON CARE	0	25
IHSS	0	25
JOB TRAINING	0	25
LIBRARY	0	25
AG EXTENSION	0	25
ROADS	0	25
PARKS	0	25
FLEET MANAGEMENT	0	25
BLDG MAINTENANCE	0	25
SURVEYOR	0	25
CAL VANS ADMIN	0	0
PW-ADMIN	0	25



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	AIRCRAFT	CYBER INSURANCE
Direct Billed	0	0
Total	<u>16,805</u>	<u>2,338</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 2021-2022
Fiscal Year 2019-2020
Schedule .2 - Costs To Be Allocated
For Department HUMAN RESOURCES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,351,631			1,351,631
BUILDING DEPRECIATION	3,550		3,550	
EQUIPMENT DEPRECIATION	996		996	
ADMINISTRATION	3,668	95	3,763	
INSURANCE	4,493	117	4,610	
HUMAN RESOURCES		7,313	7,313	
FINANCE		11,063	11,063	
COUNTY COUNSEL		6,385	6,385	
Total Allocated Additions:	<u>12,707</u>	<u>24,973</u>	<u>37,680</u>	<u>37,680</u>
CHARGES FOR SERVICES	(68,130)			
Total Departmental Cost Adjustments:	<u>(68,130)</u>			<u>(68,130)</u>
Total To Be Allocated:	<u><u>1,296,208</u></u>	<u><u>24,973</u></u>		<u><u>1,321,181</u></u>

County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .3 - Costs Allocated By Activity
For Department HUMAN RESOURCES

	Total	General & Admin	PERSONNEL	TUITION REIMB
Wages & Benefits				
SALARIES & WAGES	673,921	122,701	551,220	0
FRINGE BENEFITS	413,961	75,382	338,579	0
Other Expense & Cost				
SERVICES & SUPPLIES	263,749	48,029	215,720	0
FIXED ASSETS	0	0	0	0
Departmental Totals				
Total Expenditures	1,351,631	246,112	1,105,519	0
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
CHARGES FOR SERVICES	(68,130)	(68,130)	0	0
Functional Cost				
Functional Cost	1,283,501	177,982	1,105,519	0
Allocation Step 1				
Inbound- All Others	12,707	12,707	0	0
Reallocate Admin Costs		(190,689)	190,689	0
1st Allocation	1,296,208	0	1,296,208	0
Allocation Step 2				
Inbound- All Others	24,973	24,973	0	0
Reallocate Admin Costs		(24,973)	24,973	0
2nd Allocation	24,973	0	24,973	0
Total For 05 HUMAN RESOURCES				
Total Allocated	1,321,181	0	1,321,181	0



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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	0.4388	5,688		5,688		5,688
HUMAN RESOURCES	900	0.5642	7,313		7,313		7,313
FINANCE	1,900	1.1911	15,439		15,439	300	15,739
COMMUNICATIONS	1,600	1.0030	13,001		13,001	253	13,254
COUNTY COUNSEL	1,400	0.8776	11,376		11,376	221	11,597
BOARD OF SUP.	700	0.4388	5,688		5,688	111	5,799
ASSESSOR	2,300	1.4418	18,689		18,689	364	19,053
ELECTIONS	600	0.3761	4,875		4,875	95	4,970
INFO. TECHNOLOGY	2,600	1.6299	21,127		21,127	411	21,538
PURCHASING	200	0.1254	1,625		1,625	32	1,657
CENTRAL SERVICES	400	0.2508	3,250		3,250	63	3,313
IT ADMIN.	400	0.2508	3,250		3,250	63	3,313
LAW LIBRARY	80	0.0502	650		650	13	663
DA AB109	350	0.2194	2,844		2,844	55	2,899
DA PROSECUTION	4,200	2.6329	34,128		34,128	664	34,792
DA CAC GRANT	100	0.0627	813		813	16	829
CHILD SUPPORT	5,300	3.3224	43,066		43,066	838	43,904
DA CHILD ABDUCT.	150	0.0940	1,219		1,219	24	1,243
CHILD ADVOCACY	360	0.2257	2,925		2,925	57	2,982
DA FED VAWA	300	0.1881	2,438		2,438	47	2,485
DA PRISONS	800	0.5015	6,500		6,500	127	6,627
DA MISC GRANTS	300	0.1881	2,438		2,438	47	2,485
SHERIFF ADMIN	1,700	1.0657	13,814		13,814	269	14,083
SHERIFF-MAJOR CRIMES	100	0.0627	813		813	16	829
SHERIFF-AB109	6,200	3.8866	50,379		50,379	980	51,359
SHERIFF-OPS.	6,100	3.8239	49,566		49,566	965	50,531
RURAL CRIME	300	0.1881	2,438		2,438	47	2,485
SHERIFF OPS-AB443	500	0.3134	4,063		4,063	79	4,142
COURT SECURITY	1,750	1.0970	14,220		14,220	277	14,497
SHERIFF - JAIL	10,600	6.6449	86,132		86,132	1,676	87,808

County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JAIL KITCHEN	900	0.5642	7,313		7,313	142	7,455
JUVENILE CENTER	4,500	2.8209	36,565		36,565	712	37,277
PROBATION-AB109	2,050	1.2851	16,658		16,658	324	16,982
PROBATION-SB678	500	0.3134	4,063		4,063	79	4,142
PROB-YOBG	500	0.3134	4,063		4,063	79	4,142
PROBATION	5,250	3.2911	42,660		42,660	830	43,490
VICTIM ASSIST PROG	400	0.2508	3,250		3,250	63	3,313
PROB. MISC GRANTS	500	0.3134	4,063		4,063	79	4,142
FIRE	8,600	5.3911	69,880		69,880	1,360	71,240
OFFICE OF EMERG MGT	200	0.1254	1,625		1,625	32	1,657
AG COMMISSIONER	2,400	1.5045	19,502		19,502	380	19,882
BLDG INSPECTION	400	0.2508	3,250		3,250	63	3,313
PLANNING	900	0.5642	7,313		7,313	142	7,455
RECORDER	800	0.5015	6,500		6,500	127	6,627
PUBLIC GUARDIAN	1,100	0.6896	8,938		8,938	174	9,112
ANIMAL CONTROL	300	0.1881	2,438		2,438	47	2,485
ANIMAL SHELTER	600	0.3761	4,875		4,875	95	4,970
HEALTH DEPT	100	0.0627	813		813	16	829
HEALTH-ADMIN	1,900	1.1911	15,439		15,439	300	15,739
COMM. DISEASE	1,500	0.9403	12,188		12,188	237	12,425
EHS	1,300	0.8149	10,563		10,563	206	10,769
PUB HLTH NURSING	700	0.4388	5,688		5,688	111	5,799
HEALTH LAB	300	0.1881	2,438		2,438	47	2,485
TOBACCO GRANT	500	0.3134	4,063		4,063	79	4,142
WIC	2,500	1.5672	20,314		20,314	395	20,709
TB PROGRAM	100	0.0627	813		813	16	829
HEALTH INFO MGT	600	0.3761	4,875		4,875	95	4,970
EMERGENCY PREP	200	0.1254	1,625		1,625	32	1,657
AIDS PROGRAM	200	0.1254	1,625		1,625	32	1,657
CHILD HEALTH	680	0.4263	5,525		5,525	108	5,633



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CALIFORNIA CHILDREN	1,020	0.6394	8,288		8,288	161	8,449
HEALTH GRANTS	200	0.1254	1,625		1,625	32	1,657
MARGOLIN GRANT	180	0.1128	1,463		1,463	28	1,491
SUBSTANCE ABUSE	300	0.1881	2,438		2,438	47	2,485
BHA-MH ACT	3,600	2.2568	29,252		29,252	569	29,821
FIRST 5	400	0.2508	3,250		3,250	63	3,313
BHA	2,400	1.5045	19,502		19,502	380	19,882
HUMAN SERVICES	45,700	28.6480	371,338	-188,821	182,517	7,228	189,745
JOB TRAINING	2,500	1.5672	20,314		20,314	395	20,709
LIBRARY	1,751	1.0977	14,228		14,228	277	14,505
AG EXTENSION	100	0.0627	813		813	16	829
ROADS	2,100	1.3164	17,064		17,064	332	17,396
PARKS	900	0.5642	7,313		7,313	142	7,455
FLEET MANAGEMENT	700	0.4388	5,688		5,688	111	5,799
BLDG MAINTENANCE	3,400	2.1314	27,627		27,627	538	28,165
SURVEYOR	500	0.3134	4,063		4,063	79	4,142
PW-ADMIN	400	0.2508	3,250		3,250	63	3,313
SubTotal	159,521	100.0000	1,296,208	-188,821	1,107,387	24,973	1,132,360
Direct Billed				188,821	188,821		188,821
TOTAL	159,521	100.0000	1,296,208		1,296,208	24,973	1,321,181

Allocation Basis: NUMBER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS

County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	PERSONNEL
ADMINISTRATION	5,688	5,688
HUMAN RESOURCES	7,313	7,313
FINANCE	15,739	15,739
COMMUNICATIONS	13,254	13,254
COUNTY COUNSEL	11,597	11,597
BOARD OF SUP.	5,799	5,799
ASSESSOR	19,053	19,053
ELECTIONS	4,970	4,970
INFO. TECHNOLOGY	21,538	21,538
PURCHASING	1,657	1,657
CENTRAL SERVICES	3,313	3,313
IT ADMIN.	3,313	3,313
LAW LIBRARY	663	663
DA AB109	2,899	2,899
DA PROSECUTION	34,792	34,792
DA CAC GRANT	829	829
CHILD SUPPORT	43,904	43,904
DA CHILD ABDUCT.	1,243	1,243
CHILD ADVOCACY	2,982	2,982
DA FED VAWA	2,485	2,485
DA PRISONS	6,627	6,627
DA MISC GRANTS	2,485	2,485
SHERIFF ADMIN	14,083	14,083
SHERIFF-MAJOR CRIMES	829	829
SHERIFF-AB109	51,359	51,359
SHERIFF-OPS.	50,531	50,531
RURAL CRIME	2,485	2,485
SHERIFF OPS-AB443	4,142	4,142
COURT SECURITY	14,497	14,497
SHERIFF - JAIL	87,808	87,808
JAIL KITCHEN	7,455	7,455
JUVENILE CENTER	37,277	37,277
PROBATION-AB109	16,982	16,982



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	PERSONNEL
PROBATION-SB678	4,142	4,142
PROB-YOBG	4,142	4,142
PROBATION	43,490	43,490
VICTIM ASSIST PROG	3,313	3,313
PROB. MISC GRANTS	4,142	4,142
FIRE	71,240	71,240
OFFICE OF EMERG MGT	1,657	1,657
AG COMMISSIONER	19,882	19,882
BLDG INSPECTION	3,313	3,313
PLANNING	7,455	7,455
RECORDER	6,627	6,627
PUBLIC GUARDIAN	9,112	9,112
ANIMAL CONTROL	2,485	2,485
ANIMAL SHELTER	4,970	4,970
HEALTH DEPT	829	829
HEALTH-ADMIN	15,739	15,739
COMM. DISEASE	12,425	12,425
EHS	10,769	10,769
PUB HLTH NURSING	5,799	5,799
HEALTH LAB	2,485	2,485
TOBACCO GRANT	4,142	4,142
WIC	20,709	20,709
TB PROGRAM	829	829
HEALTH INFO MGT	4,970	4,970
EMERGENCY PREP	1,657	1,657
AIDS PROGRAM	1,657	1,657
CHILD HEALTH	5,633	5,633
CALIFORNIA CHILDREN	8,449	8,449
HEALTH GRANTS	1,657	1,657
MARGOLIN GRANT	1,491	1,491
SUBSTANCE ABUSE	2,485	2,485
BHA-MH ACT	29,821	29,821
FIRST 5	3,313	3,313



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	PERSONNEL
BHA	19,882	19,882
HUMAN SERVICES	189,745	189,745
JOB TRAINING	20,709	20,709
LIBRARY	14,505	14,505
AG EXTENSION	829	829
ROADS	17,396	17,396
PARKS	7,455	7,455
FLEET MANAGEMENT	5,799	5,799
BLDG MAINTENANCE	28,165	28,165
SURVEYOR	4,142	4,142
PW-ADMIN	3,313	3,313
Direct Billed	188,821	188,821
Total	1,321,181	1,321,181



COUNTY OF KINGS
COUNTYWIDE COST ALLOCATION PLAN
DEPARTMENT OF FINANCE

NATURE AND EXTENT OF SERVICES

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

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

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

Allocations to departments are as follows:

- (1) Payroll accounting costs are allocated to depts. based on the number of employees.
- (2) Claims accounting costs are allocated to departments based on the number of claims processed.
- (3) Cost allocation plan costs are allocated to operating and service departments based on relative budget size (less purchases of fixed assets for the year and “other charges”).
- (4) General accounting costs are allocated to operating and service departments based on relative budget size (less purchases of fixed assets for the year and “other charges”).
- (5) Warrant Processing – Costs related to the reconciliation of all processed warrants (County general and payroll, school general and payroll, and Welfare income maintenance) are allocated to departments on the basis of the number of warrants processed during the year. Costs allocated are offset by costs applied of \$1,997. Costs applied totaling \$1,997 and revenues of \$935,105 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 2021-2022
Fiscal Year 2019-2020
Schedule .2 - Costs To Be Allocated
For Department FINANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,161,772			3,161,772
BUILDING DEPRECIATION	6,510		6,510	
EQUIPMENT DEPRECIATION	1,848		1,848	
ADMINISTRATION	9,481	244	9,725	
INSURANCE	9,290	162	9,452	
HUMAN RESOURCES	15,439	300	15,739	
FINANCE		29,141	29,141	
COUNTY COUNSEL		13,674	13,674	
Total Allocated Additions:	42,568	43,521	86,089	86,089
Total To Be Allocated:	3,204,340	43,521		3,247,861



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .3 - Costs Allocated By Activity
For Department FINANCE

	Total	General & Admin	CLAIMS	PAYROLL	COST PLAN
Wages & Benefits					
SALARIES & WAGES	1,212,712	148,860	121,235	133,067	5,079
FRINGE BENEFITS	617,333	75,747	61,733	67,721	2,593
Other Expense & Cost					
DATA PROCESSING	930,829	0	0	295,489	0
SERVICES & SUPPLIES	283,237	34,753	28,324	31,071	1,190
FIXED ASSETS	0	0	0	0	0
AUDITING AND ACCTG	117,661	0	0	0	0
Departmental Totals					
Total Expenditures	3,161,772	259,360	211,292	527,348	8,862
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	3,161,772	259,360	211,292	527,348	8,862
Allocation Step 1					
Inbound- All Others	42,568	42,568	0	0	0
Reallocate Admin Costs		(301,928)	21,980	54,858	922
Unallocated Costs	(1,220,247)	0	0	0	0
1st Allocation	1,984,093	0	233,272	582,206	9,784
Allocation Step 2					
Inbound- All Others	43,521	43,521	0	0	0
Reallocate Admin Costs		(43,521)	3,168	7,907	133
Unallocated Costs	(16,574)	0	0	0	0
2nd Allocation	26,947	0	3,168	7,907	133
Total For 06 FINANCE					
Total Allocated	2,011,040	0	236,440	590,113	9,917



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .3 - Costs Allocated By Activity
For Department FINANCE

	GENERAL ACCTG	TREAS WARRANTS	AUDIT	UNALLOWED
Wages & Benefits				
SALARIES & WAGES	303,694	9,009	0	491,768
FRINGE BENEFITS	154,580	4,568	0	250,391
Other Expense & Cost				
DATA PROCESSING	387,110	0	0	248,230
SERVICES & SUPPLIES	70,923	2,096	0	114,880
FIXED ASSETS	0	0	0	0
AUDITING AND ACCTG	0	0	117,661	0
Departmental Totals				
Total Expenditures	916,307	15,673	117,661	1,105,289
Deductions				
Total Deductions	0	0	0	0
Functional Cost	916,307	15,673	117,661	1,105,289
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	95,320	1,630	12,240	114,978
Unallocated Costs	0	0	0	(1,220,247)
1st Allocation	1,011,627	17,303	129,901	0
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	13,740	235	1,764	16,574
Unallocated Costs	0	0	0	(16,574)
2nd Allocation	13,740	235	1,764	0
Total For 06 FINANCE				
Total Allocated	1,025,367	17,538	131,665	0



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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	117	0.4339	1,012		1,012		1,012
INSURANCE	7	0.0260	61		61		61
HUMAN RESOURCES	232	0.8604	2,007		2,007		2,007
FINANCE	246	0.9123	2,128		2,128		2,128
COMMUNICATIONS	226	0.8381	1,955		1,955	27	1,982
COUNTY COUNSEL	174	0.6453	1,505		1,505	21	1,526
BOARD OF SUP.	51	0.1891	441		441	6	447
ASSESSOR	135	0.5006	1,168		1,168	16	1,184
ELECTIONS	269	0.9976	2,327		2,327	32	2,359
EMP. BENEFITS	25	0.0927	216		216	3	219
INFO. TECHNOLOGY	346	1.2831	2,993		2,993	42	3,035
ITD PC REPLACEMENT	9	0.0334	78		78	1	79
PURCHASING	23	0.0853	199		199	3	202
MICROFILM/STORAGE	53	0.1966	458		458	6	464
CENTRAL SERVICES	262	0.9716	2,267		2,267	31	2,298
TELECOMMUNICATION	104	0.3857	900		900	12	912
IT ADMIN.	16	0.0593	138		138	2	140
UNEMP. INS.	9	0.0334	78		78	1	79
WORKERS COMP	49	0.1817	424		424	6	430
LIAB. INSURANCE	102	0.3783	882		882	12	894
LAW LIBRARY	51	0.1891	441		441	6	447
GEN. FUND COURT	905	3.3562	7,829		7,829	109	7,938
DA PROSECUTION	593	2.1991	5,130		5,130	71	5,201
DA CAC GRANT	34	0.1261	294		294	4	298
CHILD SUPPORT	304	1.1274	2,630		2,630	37	2,667
DA CHILD ABDUCT.	11	0.0408	95		95	1	96
CHILD ADVOCACY	124	0.4599	1,073		1,073	15	1,088
DA FED VAWA	15	0.0556	130		130	2	132
DA PRISONS	29	0.1075	251		251	3	254
DA MISC GRANTS	22	0.0816	190		190	3	193

County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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
GRAND JURY	257	0.9531	2,223		2,223	31	2,254
SHERIFF ADMIN	503	1.8654	4,351		4,351	60	4,411
SHERIFF- CIVIL	4	0.0148	35		35		35
SHERIFF-MAJOR CRIMES	105	0.3894	908		908	13	921
SHERIFF-AB109	198	0.7343	1,713		1,713	24	1,737
SHERIFF-OPS.	666	2.4699	5,762		5,762	80	5,842
COURT SECURITY	37	0.1372	320		320	4	324
SHERIFF - JAIL	484	1.7949	4,187		4,187	58	4,245
JAIL KITCHEN	439	1.6280	3,798		3,798	53	3,851
SHERIFF-INMATE WELFARE	96	0.3560	830		830	12	842
ASSET FORFEITURE TRUST	2	0.0074	17		17		17
SHERIFF-SPECIAL TRUST	25	0.0927	216		216	3	219
JUVENILE CENTER	248	0.9197	2,145		2,145	30	2,175
PROBATION-AB109	104	0.3857	900		900	12	912
PROBATION-SB678	123	0.4561	1,064		1,064	15	1,079
PROB-YOBG	75	0.2781	649		649	9	658
PROBATION	478	1.7727	4,135		4,135	57	4,192
VICTIM ASSIST PROG	78	0.2893	675		675	9	684
PROB. MISC GRANTS	101	0.3746	874		874	12	886
FIRE	937	3.4749	8,106		8,106	113	8,219
OFFICE OF EMERG MGT	60	0.2225	519		519	7	526
AG COMMISSIONER	253	0.9383	2,189		2,189	30	2,219
BLDG INSPECTION	93	0.3449	805		805	11	816
PLANNING	174	0.6453	1,505		1,505	21	1,526
LAFCO	41	0.1520	355		355	5	360
KCAG	347	1.2869	3,002		3,002	42	3,044
RECORDER	59	0.2188	510		510	7	517
PUBLIC GUARDIAN	125	0.4636	1,081		1,081	15	1,096
ANIMAL CONTROL	85	0.3152	735		735	10	745
ANIMAL SHELTER	499	1.8505	4,317		4,317	60	4,377

County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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
HEALTH DEPT	81	0.3004	701		701	10	711
HEALTH-ADMIN	429	1.5910	3,711		3,711	52	3,763
COMM. DISEASE	108	0.4005	934		934	13	947
EHS	87	0.3226	753		753	10	763
PUB HLTH NURSING	49	0.1817	424		424	6	430
HEALTH LAB	218	0.8085	1,886		1,886	26	1,912
TOBACCO GRANT	52	0.1928	450		450	6	456
WIC	195	0.7232	1,687		1,687	23	1,710
TB PROGRAM	82	0.3041	709		709	10	719
HEALTH INFO MGT	6	0.0223	52		52	1	53
EMERGENCY PREP	71	0.2633	614		614	9	623
AIDS PROGRAM	132	0.4895	1,142		1,142	16	1,158
CHILD HEALTH	23	0.0853	199		199	3	202
CALIFORNIA CHILDREN	72	0.2670	623		623	9	632
HEALTH GRANTS	42	0.1558	363		363	5	368
MARGOLIN GRANT	22	0.0816	190		190	3	193
MEDICAL ASSISTANCE	20	0.0742	173		173	2	175
MENTAL HEALTH	352	1.3054	3,045		3,045	42	3,087
MENTAL HLTH-CNTY	81	0.3004	701		701	10	711
SUBSTANCE ABUSE	197	0.7306	1,704		1,704	24	1,728
BHA-MH ACT	657	2.4365	5,684		5,684	79	5,763
FIRST 5	185	0.6861	1,600		1,600	22	1,622
BHA	362	1.3425	3,132		3,132	44	3,176
HUMAN SERVICES	2,448	9.0783	21,178		21,178	295	21,473
WHOLE PERSON CARE	69	0.2559	597		597	8	605
IHSS	64	0.2373	554		554	8	562
JOB TRAINING	1,208	4.4799	10,450		10,450	145	10,595
LIBRARY	756	2.8036	6,540		6,540	91	6,631
AG EXTENSION	43	0.1595	372		372	5	377
ROADS	878	3.2561	7,596		7,596	106	7,702

County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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	438	1.6243	3,789		3,789	53	3,842
FLEET MANAGEMENT	1,441	5.3440	12,466		12,466	173	12,639
BLDG MAINTENANCE	1,298	4.8136	11,229		11,229	156	11,385
SURVEYOR	37	0.1372	320		320	4	324
TRANSIT AGENCY	536	1.9878	4,637		4,637	64	4,701
CAL VANS ADMIN	663	2.4587	5,736		5,736	80	5,816
VANPOOL	487	1.8060	4,213		4,213	59	4,272
AIT5	865	3.2079	7,483		7,483	104	7,587
PW-ADMIN	73	0.2707	632		632	9	641
KCWMA	899	3.3340	7,777		7,777	108	7,885
SubTotal	26,965	100.0000	233,272		233,272	3,168	236,440
TOTAL	26,965	100.0000	233,272		233,272	3,168	236,440

Allocation Basis: NUMBER OF CLAIMS PROCESSED

Allocation Source: DATA PROCESSING

County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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	0.4281	2,492		2,492		2,492
HUMAN RESOURCES	900	0.5504	3,204		3,204		3,204
FINANCE	1,900	1.1619	6,765		6,765		6,765
COMMUNICATIONS	1,600	0.9785	5,697		5,697	79	5,776
COUNTY COUNSEL	1,400	0.8562	4,985		4,985	69	5,054
BOARD OF SUP.	700	0.4281	2,492		2,492	35	2,527
ASSESSOR	2,300	1.4065	8,189		8,189	114	8,303
ELECTIONS	600	0.3669	2,136		2,136	30	2,166
INFO. TECHNOLOGY	2,600	1.5900	9,257		9,257	128	9,385
PURCHASING	200	0.1223	712		712	10	722
CENTRAL SERVICES	400	0.2446	1,424		1,424	20	1,444
IT ADMIN.	400	0.2446	1,424		1,424	20	1,444
LAW LIBRARY	80	0.0489	285		285	4	289
DA AB109	350	0.2140	1,246		1,246	17	1,263
DA PROSECUTION	4,200	2.5685	14,954		14,954	208	15,162
DA CAC GRANT	100	0.0612	356		356	5	361
CHILD SUPPORT	5,300	3.2412	18,870		18,870	262	19,132
DA CHILD ABDUCT.	150	0.0917	534		534	7	541
CHILD ADVOCACY	360	0.2202	1,282		1,282	18	1,300
DA FED VAWA	300	0.1835	1,068		1,068	15	1,083
DA PRISONS	800	0.4892	2,848		2,848	40	2,888
DA MISC GRANTS	300	0.1835	1,068		1,068	15	1,083
SHERIFF ADMIN	1,700	1.0396	6,053		6,053	84	6,137
SHERIFF-MAJOR CRIMES	100	0.0612	356		356	5	361
SHERIFF-AB109	6,200	3.7916	22,075		22,075	306	22,381
SHERIFF-OPS.	6,100	3.7304	21,719		21,719	301	22,020
RURAL CRIME	300	0.1835	1,068		1,068	15	1,083
SHERIFF OPS-AB443	500	0.3058	1,780		1,780	25	1,805
COURT SECURITY	1,750	1.0702	6,231		6,231	86	6,317
SHERIFF - JAIL	10,600	6.4823	37,741		37,741	524	38,265



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For Department FINANCE

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JAIL KITCHEN	900	0.5504	3,204		3,204	44	3,248
JUVENILE CENTER	4,500	2.7519	16,022		16,022	222	16,244
PROBATION-AB109	2,050	1.2537	7,299		7,299	101	7,400
PROBATION-SB678	500	0.3058	1,780		1,780	25	1,805
PROB-YOBG	500	0.3058	1,780		1,780	25	1,805
PROBATION	5,250	3.2106	18,692		18,692	259	18,951
VICTIM ASSIST PROG	400	0.2446	1,424		1,424	20	1,444
PROB. MISC GRANTS	500	0.3058	1,780		1,780	25	1,805
FIRE	8,600	5.2593	30,620		30,620	425	31,045
OFFICE OF EMERG MGT	200	0.1223	712		712	10	722
AG COMMISSIONER	2,400	1.4677	8,545		8,545	119	8,664
BLDG INSPECTION	400	0.2446	1,424		1,424	20	1,444
PLANNING	900	0.5504	3,204		3,204	44	3,248
RECORDER	800	0.4892	2,848		2,848	40	2,888
PUBLIC GUARDIAN	1,100	0.6727	3,916		3,916	54	3,970
ANIMAL CONTROL	300	0.1835	1,068		1,068	15	1,083
ANIMAL SHELTER	600	0.3669	2,136		2,136	30	2,166
HEALTH DEPT	100	0.0612	356		356	5	361
HEALTH-ADMIN	1,900	1.1619	6,765		6,765	94	6,859
COMM. DISEASE	1,500	0.9173	5,341		5,341	74	5,415
EHS	1,300	0.7950	4,629		4,629	64	4,693
PUB HLTH NURSING	700	0.4281	2,492		2,492	35	2,527
HEALTH LAB	300	0.1835	1,068		1,068	15	1,083
TOBACCO GRANT	500	0.3058	1,780		1,780	25	1,805
WIC	2,500	1.5289	8,901		8,901	124	9,025
TB PROGRAM	100	0.0612	356		356	5	361
HEALTH INFO MGT	600	0.3669	2,136		2,136	30	2,166
EMERGENCY PREP	200	0.1223	712		712	10	722
AIDS PROGRAM	200	0.1223	712		712	10	722
CHILD HEALTH	680	0.4158	2,421		2,421	34	2,455

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For Department FINANCE

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CALIFORNIA CHILDREN	1,020	0.6238	3,632		3,632	50	3,682
HEALTH GRANTS	200	0.1223	712		712	10	722
MARGOLIN GRANT	180	0.1101	641		641	9	650
SUBSTANCE ABUSE	300	0.1835	1,068		1,068	15	1,083
BHA-MH ACT	3,600	2.2016	12,818		12,818	178	12,996
FIRST 5	400	0.2446	1,424		1,424	20	1,444
BHA	2,400	1.4677	8,545		8,545	119	8,664
HUMAN SERVICES	45,700	27.9470	162,717		162,717	2,251	164,968
JOB TRAINING	2,500	1.5289	8,901		8,901	124	9,025
LIBRARY	1,751	1.0708	6,234		6,234	87	6,321
AG EXTENSION	100	0.0612	356		356	5	361
ROADS	2,100	1.2842	7,477		7,477	104	7,581
PARKS	900	0.5504	3,204		3,204	44	3,248
FLEET MANAGEMENT	700	0.4281	2,492		2,492	35	2,527
BLDG MAINTENANCE	3,400	2.0792	12,105		12,105	168	12,273
SURVEYOR	500	0.3058	1,780		1,780	25	1,805
PW-ADMIN	400	0.2446	1,424		1,424	20	1,444
KCWMA	4,000	2.4462	14,242		14,242	198	14,440
SubTotal	163,521	100.0000	582,206		582,206	7,907	590,113
TOTAL	163,521	100.0000	582,206		582,206	7,907	590,113

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	1,139	0.4038	40		40		40
INSURANCE	2,248	0.7970	78		78		78
HUMAN RESOURCES	1,256	0.4453	44		44		44
FINANCE	3,246	1.1509	113		113		113
COMMUNICATIONS	1,676	0.5942	58		58	1	59
COUNTY COUNSEL	1,945	0.6896	67		67	1	68
BOARD OF SUP.	986	0.3496	34		34		34
ASSESSOR	2,557	0.9066	89		89	1	90
ELECTIONS	1,190	0.4219	41		41	1	42
INFO. TECHNOLOGY	4,658	1.6515	162		162	2	164
ITD PC REPLACEMENT	448	0.1588	16		16		16
PURCHASING	195	0.0691	7		7		7
MICROFILM/STORAGE	140	0.0496	5		5		5
CENTRAL SERVICES	755	0.2677	26		26		26
TELECOMMUNICATION	600	0.2127	21		21		21
WORKERS COMP	1,228	0.4354	43		43	1	44
LIAB. INSURANCE	2,134	0.7566	74		74	1	75
LAW LIBRARY	90	0.0319	3		3		3
GEN. FUND COURT	4,550	1.6132	158		158	2	160
DA AB109	344	0.1220	12		12		12
COURT REPORTER	31	0.0110	1		1		1
DA PROSECUTION	6,445	2.2851	224		224	3	227
DA CAC GRANT	159	0.0564	6		6		6
CHILD SUPPORT	4,743	1.6817	165		165	2	167
DA CHILD ABDUCT.	185	0.0656	6		6		6
CHILD ADVOCACY	590	0.2092	20		20		20
DA FED VAWA	342	0.1213	12		12		12
DA PRISONS	1,074	0.3808	37		37	1	38
DA MISC GRANTS	269	0.0954	9		9		9
GRAND JURY	119	0.0422	4		4		4

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Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF ADMIN	2,795	0.9910	97		97	1	98
SHERIFF- CIVIL	70	0.0248	2		2		2
SHERIFF-MAJOR CRIMES	69	0.0245	2		2		2
SHERIFF-AB109	7,949	2.8184	276		276	4	280
SHERIFF-OPS.	12,151	4.3082	422		422	6	428
RURAL CRIME	412	0.1461	14		14		14
SHERIFF OPS-AB443	594	0.2106	21		21		21
COURT SECURITY	1,837	0.6513	64		64	1	65
SHERIFF - JAIL	15,216	5.3949	528		528	7	535
SHERIFF-INMATE WELFARE	203	0.0720	7		7		7
ASSET FORFEITURE TRUST	65	0.0230	2		2		2
SHERIFF-SPECIAL TRUST	36	0.0128	1		1		1
JUVENILE CENTER	5,001	1.7731	173		173	2	175
PROBATION-AB109	2,675	0.9484	93		93	1	94
PROBATION-SB678	1,492	0.5290	52		52	1	53
PROB-YOBBG	763	0.2705	26		26		26
PROBATION	5,962	2.1139	207		207	3	210
VICTIM ASSIST PROG	339	0.1202	12		12		12
PROB. MISC GRANTS	566	0.2007	20		20		20
FIRE	14,006	4.9659	486		486	7	493
OFFICE OF EMERG MGT	336	0.1191	12		12		12
HOMELAND SECURITY	675	0.2393	23		23		23
AG COMMISSIONER	2,868	1.0169	99		99	1	100
BLDG INSPECTION	747	0.2649	26		26		26
PLANNING	1,162	0.4120	40		40	1	41
LAFCO	69	0.0245	2		2		2
RECORDER	719	0.2549	25		25		25
PUBLIC GUARDIAN	657	0.2329	23		23		23
ANIMAL CONTROL	340	0.1205	12		12		12
ANIMAL SHELTER	901	0.3195	31		31		31

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Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH DEPT	417	0.1478	14		14		14
HEALTH-ADMIN	205	0.0727	7		7		7
COMM. DISEASE	736	0.2610	26		26		26
EHS	1,712	0.6070	59		59	1	60
PUB HLTH NURSING	771	0.2734	27		27		27
HEALTH LAB	574	0.2035	20		20		20
TOBACCO GRANT	671	0.2379	23		23		23
WIC	2,382	0.8445	83		83	1	84
TB PROGRAM	177	0.0628	6		6		6
HEALTH INFO MGT	338	0.1198	12		12		12
EMERGENCY PREP	422	0.1496	15		15		15
AIDS PROGRAM	272	0.0964	9		9		9
CHILD HEALTH	885	0.3138	31		31		31
CALIFORNIA CHILDREN	1,356	0.4808	47		47	1	48
HEALTH GRANTS	280	0.0993	10		10		10
MARGOLIN GRANT	308	0.1092	11		11		11
MENTAL HEALTH	11,920	4.2263	414		414	6	420
MENTAL HLTH-CNTY	1,285	0.4556	45		45	1	46
SUBSTANCE ABUSE	5,075	1.7994	176		176	2	178
BHA-MH ACT	15,217	5.3953	528		528	7	535
FIRST 5	2,335	0.8279	81		81	1	82
HUMAN SERVICES	49,060	17.3943	1,697		1,697	32	1,729
WHOLE PERSON CARE	3,212	1.1388	111		111	2	113
IHSS	499	0.1769	17		17		17
LIBRARY	2,413	0.8555	84		84	1	85
AG EXTENSION	190	0.0674	7		7		7
ROADS	16,966	6.0154	589		589	8	597
PARKS	1,315	0.4662	46		46	1	47
FLEET MANAGEMENT	3,796	1.3459	132		132	2	134
BLDG MAINTENANCE	3,800	1.3473	132		132	2	134



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Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SURVEYOR	725	0.2571	25		25		25
TRANSIT AGENCY	5,926	2.1011	206		206	3	209
CAL VANS ADMIN	161	0.0571	6		6		6
VANPOOL	5,161	1.8299	179		179	3	182
AITS	7,585	2.6893	263		263	4	267
PW-ADMIN	345	0.1223	12		12		12
KCWMA	7,535	2.6716	261		261	4	265
SubTotal	282,044	100.0000	9,784		9,784	133	9,917
TOTAL	282,044	100.0000	9,784		9,784	133	9,917

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

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Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - GENERAL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	1,139	0.4461	4,513		4,513		4,513
INSURANCE	2,248	0.8804	8,907		8,907		8,907
HUMAN RESOURCES	1,256	0.4919	4,976		4,976		4,976
FINANCE	3,246	1.2713	12,861		12,861		12,861
COMMUNICATIONS	1,676	0.6564	6,640		6,640	93	6,733
COUNTY COUNSEL	1,945	0.7618	7,706		7,706	108	7,814
BOARD OF SUP.	986	0.3862	3,907		3,907	55	3,962
ASSESSOR	2,557	1.0014	10,131		10,131	142	10,273
ELECTIONS	1,190	0.4661	4,715		4,715	66	4,781
INFO. TECHNOLOGY	4,658	1.8243	18,455		18,455	259	18,714
ITD PC REPLACEMENT	448	0.1755	1,775		1,775	25	1,800
PURCHASING	195	0.0764	773		773	11	784
MICROFILM/STORAGE	140	0.0548	555		555	8	563
CENTRAL SERVICES	755	0.2957	2,991		2,991	42	3,033
TELECOMMUNICATION	600	0.2350	2,377		2,377	33	2,410
WORKERS COMP	1,228	0.4809	4,865		4,865	68	4,933
LIAB. INSURANCE	2,134	0.8358	8,455		8,455	118	8,573
LAW LIBRARY	90	0.0352	357		357	5	362
GEN. FUND COURT	4,550	1.7820	18,027		18,027	253	18,280
DA AB109	344	0.1347	1,363		1,363	19	1,382
COURT REPORTER	31	0.0121	123		123	2	125
DA PROSECUTION	6,445	2.5242	25,535		25,535	358	25,893
DA CAC GRANT	159	0.0623	630		630	9	639
CHILD SUPPORT	4,743	1.8576	18,792		18,792	263	19,055
DA CHILD ABDUCT.	185	0.0725	733		733	10	743
CHILD ADVOCACY	590	0.2311	2,338		2,338	33	2,371
DA FED VAWA	342	0.1339	1,355		1,355	19	1,374
DA PRISONS	1,074	0.4206	4,255		4,255	60	4,315
DA MISC GRANTS	269	0.1054	1,066		1,066	15	1,081
GRAND JURY	119	0.0466	471		471	7	478

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Activity - GENERAL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF ADMIN	2,795	1.0947	11,074		11,074	155	11,229
SHERIFF- CIVIL	70	0.0274	277		277	4	281
SHERIFF-MAJOR CRIMES	69	0.0270	273		273	4	277
SHERIFF-AB109	7,949	3.1132	31,494		31,494	441	31,935
SHERIFF-OPS.	12,151	4.7589	48,143		48,143	675	48,818
RURAL CRIME	412	0.1614	1,632		1,632	23	1,655
SHERIFF OPS-AB443	594	0.2326	2,353		2,353	33	2,386
COURT SECURITY	1,837	0.7195	7,278		7,278	102	7,380
SHERIFF - JAIL	15,216	5.9593	60,286		60,286	845	61,131
SHERIFF-INMATE WELFARE	203	0.0795	804		804	11	815
ASSET FORFEITURE TRUST	65	0.0255	258		258	4	262
SHERIFF-SPECIAL TRUST	36	0.0141	143		143	2	145
JUVENILE CENTER	5,001	1.9586	19,814		19,814	278	20,092
PROBATION-AB109	2,675	1.0477	10,598		10,598	149	10,747
PROBATION-SB678	1,492	0.5843	5,911		5,911	83	5,994
PROB-YOBG	763	0.2988	3,023		3,023	42	3,065
PROBATION	5,962	2.3350	23,622		23,622	331	23,953
VICTIM ASSIST PROG	339	0.1328	1,343		1,343	19	1,362
PROB. MISC GRANTS	566	0.2217	2,243		2,243	31	2,274
FIRE	14,006	5.4854	55,492		55,492	778	56,270
OFFICE OF EMERG MGT	336	0.1316	1,331		1,331	19	1,350
HOMELAND SECURITY	675	0.2644	2,674		2,674	37	2,711
AG COMMISSIONER	2,868	1.1232	11,363		11,363	159	11,522
BLDG INSPECTION	747	0.2926	2,960		2,960	41	3,001
PLANNING	1,162	0.4551	4,604		4,604	65	4,669
LAFCO	69	0.0270	273		273	4	277
RECORDER	719	0.2816	2,849		2,849	40	2,889
PUBLIC GUARDIAN	657	0.2573	2,603		2,603	36	2,639
ANIMAL CONTROL	340	0.1332	1,347		1,347	19	1,366
ANIMAL SHELTER	901	0.3529	3,570		3,570	50	3,620

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Activity - GENERAL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH DEPT	417	0.1633	1,652		1,652	23	1,675
HEALTH-ADMIN	205	0.0803	812		812	11	823
COMM. DISEASE	736	0.2883	2,916		2,916	41	2,957
EHS	1,712	0.6705	6,783		6,783	95	6,878
PUB HLTH NURSING	771	0.3020	3,055		3,055	43	3,098
HEALTH LAB	574	0.2248	2,274		2,274	32	2,306
TOBACCO GRANT	671	0.2628	2,659		2,659	37	2,696
WIC	2,382	0.9329	9,438		9,438	132	9,570
TB PROGRAM	177	0.0693	701		701	10	711
HEALTH INFO MGT	338	0.1324	1,339		1,339	19	1,358
EMERGENCY PREP	422	0.1653	1,672		1,672	23	1,695
AIDS PROGRAM	272	0.1065	1,078		1,078	15	1,093
CHILD HEALTH	885	0.3466	3,506		3,506	49	3,555
CALIFORNIA CHILDREN	1,356	0.5311	5,372		5,372	75	5,447
HEALTH GRANTS	280	0.1097	1,109		1,109	16	1,125
MARGOLIN GRANT	308	0.1206	1,220		1,220	17	1,237
MENTAL HEALTH	11,920	4.6685	47,227		47,227	662	47,889
MENTAL HLTH-CNTY	1,285	0.5033	5,091		5,091	71	5,162
SUBSTANCE ABUSE	5,075	1.9876	20,107		20,107	282	20,389
BHA-MH ACT	15,217	5.9597	60,290		60,290	845	61,135
FIRST 5	2,335	0.9145	9,251		9,251	130	9,381
HUMAN SERVICES	49,060	19.2141	194,379		194,379	2,723	197,102
WHOLE PERSON CARE	3,212	1.2580	12,726		12,726	178	12,904
IHSS	499	0.1954	1,977		1,977	28	2,005
LIBRARY	2,413	0.9450	9,560		9,560	134	9,694
AG EXTENSION	190	0.0744	753		753	11	764
ROADS	16,966	6.6447	67,220		67,220	942	68,162
PARKS	1,315	0.5150	5,210		5,210	73	5,283
FLEET MANAGEMENT	3,796	1.4867	15,040		15,040	211	15,251
BLDG MAINTENANCE	3,800	1.4883	15,056		15,056	211	15,267

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Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - GENERAL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SURVEYOR	725	0.2839	2,872		2,872	40	2,912
SubTotal	255,331	100.0000	1,011,627		1,011,627	13,740	1,025,367
TOTAL	255,331	100.0000	1,011,627		1,011,627	13,740	1,025,367

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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	994	1.1179	193		193		193
FINANCE	28,895	32.4959	5,623		5,623		5,623
PROBATION	682	0.7670	133		133	3	136
HUMAN SERVICES	18,294	20.5738	3,560	-1,997	1,563	73	1,636
OTHER	40,054	45.0454	7,794		7,794	159	7,953
SubTotal	88,919	100.0000	17,303	-1,997	15,306	235	15,541
Direct Billed				1,997	1,997		1,997
TOTAL	88,919	100.0000	17,303		17,303	235	17,538

Allocation Basis: NUMBER OF WARRANTS ISSUED

Allocation Source: WARRANT REGISTERS

County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	1,139	0.4461	579		579		579
INSURANCE	2,248	0.8804	1,144		1,144		1,144
HUMAN RESOURCES	1,256	0.4919	639		639		639
FINANCE	3,246	1.2713	1,651		1,651		1,651
COMMUNICATIONS	1,676	0.6564	853		853	12	865
COUNTY COUNSEL	1,945	0.7618	990		990	14	1,004
BOARD OF SUP.	986	0.3862	502		502	7	509
ASSESSOR	2,557	1.0014	1,301		1,301	18	1,319
ELECTIONS	1,190	0.4661	605		605	8	613
INFO. TECHNOLOGY	4,658	1.8243	2,370		2,370	33	2,403
ITD PC REPLACEMENT	448	0.1755	228		228	3	231
PURCHASING	195	0.0764	99		99	1	100
MICROFILM/STORAGE	140	0.0548	71		71	1	72
CENTRAL SERVICES	755	0.2957	384		384	5	389
TELECOMMUNICATION	600	0.2350	305		305	4	309
WORKERS COMP	1,228	0.4809	625		625	9	634
LIAB. INSURANCE	2,134	0.8358	1,086		1,086	15	1,101
LAW LIBRARY	90	0.0352	46		46	1	47
GEN. FUND COURT	4,550	1.7820	2,315		2,315	32	2,347
DA AB109	344	0.1347	175		175	2	177
COURT REPORTER	31	0.0121	16		16		16
DA PROSECUTION	6,445	2.5242	3,279	-4,106	-827	46	-781
DA CAC GRANT	159	0.0623	81		81	1	82
CHILD SUPPORT	4,743	1.8576	2,413		2,413	34	2,447
DA CHILD ABDUCT.	185	0.0725	94		94	1	95
CHILD ADVOCACY	590	0.2311	300		300	4	304
DA FED VAWA	342	0.1339	174		174	2	176
DA PRISONS	1,074	0.4206	546		546	8	554
DA MISC GRANTS	269	0.1054	137	-5,720	-5,583	2	-5,581
GRAND JURY	119	0.0466	61		61	1	62

County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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 ADMIN	2,795	1.0947	1,422		1,422	20	1,442
SHERIFF- CIVIL	70	0.0274	36		36		36
SHERIFF-MAJOR CRIMES	69	0.0270	35		35		35
SHERIFF-AB109	7,949	3.1132	4,044		4,044	57	4,101
SHERIFF-OPS.	12,151	4.7589	6,182		6,182	87	6,269
RURAL CRIME	412	0.1614	210		210	3	213
SHERIFF OPS-AB443	594	0.2326	302		302	4	306
COURT SECURITY	1,837	0.7195	935		935	13	948
SHERIFF - JAIL	15,216	5.9593	7,741		7,741	108	7,849
SHERIFF-INMATE WELFARE	203	0.0795	103		103	1	104
ASSET FORFEITURE TRUST	65	0.0255	33		33		33
SHERIFF-SPECIAL TRUST	36	0.0141	18		18		18
JUVENILE CENTER	5,001	1.9586	2,544		2,544	36	2,580
PROBATION-AB109	2,675	1.0477	1,361		1,361	19	1,380
PROBATION-SB678	1,492	0.5843	759		759	11	770
PROB-YOYG	763	0.2988	388		388	5	393
PROBATION	5,962	2.3350	3,033		3,033	43	3,076
VICTIM ASSIST PROG	339	0.1328	172		172	2	174
PROB. MISC GRANTS	566	0.2217	288		288	4	292
FIRE	14,006	5.4854	7,126		7,126	100	7,226
OFFICE OF EMERG MGT	336	0.1316	171		171	2	173
HOMELAND SECURITY	675	0.2644	343		343	5	348
AG COMMISSIONER	2,868	1.1232	1,459		1,459	20	1,479
BLDG INSPECTION	747	0.2926	380		380	5	385
PLANNING	1,162	0.4551	591		591	8	599
LAFCO	69	0.0270	35		35		35
RECORDER	719	0.2816	366		366	5	371
PUBLIC GUARDIAN	657	0.2573	334		334	5	339
ANIMAL CONTROL	340	0.1332	173		173	2	175
ANIMAL SHELTER	901	0.3529	458		458	6	464

County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH DEPT	417	0.1633	212		212	3	215
HEALTH-ADMIN	205	0.0803	104		104	1	105
COMM. DISEASE	736	0.2883	374		374	5	379
EHS	1,712	0.6705	871		871	12	883
PUB HLTH NURSING	771	0.3020	392		392	5	397
HEALTH LAB	574	0.2248	292		292	4	296
TOBACCO GRANT	671	0.2628	341		341	5	346
WIC	2,382	0.9329	1,212		1,212	17	1,229
TB PROGRAM	177	0.0693	90		90	1	91
HEALTH INFO MGT	338	0.1324	172		172	2	174
EMERGENCY PREP	422	0.1653	215		215	3	218
AIDS PROGRAM	272	0.1065	138		138	2	140
CHILD HEALTH	885	0.3466	450		450	6	456
CALIFORNIA CHILDREN	1,356	0.5311	690		690	10	700
HEALTH GRANTS	280	0.1097	142		142	2	144
MARGOLIN GRANT	308	0.1206	157		157	2	159
MENTAL HEALTH	11,920	4.6685	6,064		6,064	85	6,149
MENTAL HLTH-CNTY	1,285	0.5033	654		654	9	663
SUBSTANCE ABUSE	5,075	1.9876	2,582		2,582	36	2,618
BHA-MH ACT	15,217	5.9597	7,742		7,742	108	7,850
FIRST 5	2,335	0.9145	1,188	-6,560	-5,372	17	-5,355
HUMAN SERVICES	49,060	19.2141	24,961		24,961	360	25,321
WHOLE PERSON CARE	3,212	1.2580	1,634		1,634	23	1,657
IHSS	499	0.1954	254		254	4	258
LIBRARY	2,413	0.9450	1,228		1,228	17	1,245
AG EXTENSION	190	0.0744	97		97	1	98
ROADS	16,966	6.6447	8,632		8,632	121	8,753
PARKS	1,315	0.5150	669		669	9	678
FLEET MANAGEMENT	3,796	1.4867	1,931		1,931	27	1,958
BLDG MAINTENANCE	3,800	1.4883	1,933		1,933	27	1,960

County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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
SURVEYOR	725	0.2839	369		369	5	374
OTHER	0			-27,415	-27,415		-27,415
SubTotal	255,331	100.0000	129,901	-43,801	86,100	1,764	87,864
Direct Billed				43,801	43,801		43,801
TOTAL	255,331	100.0000	129,901		129,901	1,764	131,665

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
ADMINISTRATION	8,636	1,012	2,492	40	4,513	0	579
INSURANCE	10,190	61	0	78	8,907	0	1,144
HUMAN RESOURCES	11,063	2,007	3,204	44	4,976	193	639
FINANCE	29,141	2,128	6,765	113	12,861	5,623	1,651
COMMUNICATIONS	15,415	1,982	5,776	59	6,733	0	865
COUNTY COUNSEL	15,466	1,526	5,054	68	7,814	0	1,004
BOARD OF SUP.	7,479	447	2,527	34	3,962	0	509
ASSESSOR	21,169	1,184	8,303	90	10,273	0	1,319
ELECTIONS	9,961	2,359	2,166	42	4,781	0	613
EMP. BENEFITS	219	219	0	0	0	0	0
INFO. TECHNOLOGY	33,701	3,035	9,385	164	18,714	0	2,403
ITD PC REPLACEMENT	2,126	79	0	16	1,800	0	231
PURCHASING	1,815	202	722	7	784	0	100
MICROFILM/STORAGE	1,104	464	0	5	563	0	72
CENTRAL SERVICES	7,190	2,298	1,444	26	3,033	0	389
TELECOMMUNICATION	3,652	912	0	21	2,410	0	309
IT ADMIN.	1,584	140	1,444	0	0	0	0
UNEMP. INS.	79	79	0	0	0	0	0
WORKERS COMP	6,041	430	0	44	4,933	0	634
LIAB. INSURANCE	10,643	894	0	75	8,573	0	1,101
LAW LIBRARY	1,148	447	289	3	362	0	47
GEN. FUND COURT	28,725	7,938	0	160	18,280	0	2,347
DA AB109	2,834	0	1,263	12	1,382	0	177
COURT REPORTER	142	0	0	1	125	0	16
DA PROSECUTION	45,702	5,201	15,162	227	25,893	0	(781)
DA CAC GRANT	1,386	298	361	6	639	0	82
CHILD SUPPORT	43,468	2,667	19,132	167	19,055	0	2,447
DA CHILD ABDUCT.	1,481	96	541	6	743	0	95
CHILD ADVOCACY	5,083	1,088	1,300	20	2,371	0	304
DA FED VAWA	2,777	132	1,083	12	1,374	0	176
DA PRISONS	8,049	254	2,888	38	4,315	0	554
DA MISC GRANTS	(3,215)	193	1,083	9	1,081	0	(5,581)
GRAND JURY	2,798	2,254	0	4	478	0	62



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
SHERIFF ADMIN	23,317	4,411	6,137	98	11,229	0	1,442
SHERIFF- CIVIL	354	35	0	2	281	0	36
SHERIFF-MAJOR CRIMES	1,596	921	361	2	277	0	35
SHERIFF-AB109	60,434	1,737	22,381	280	31,935	0	4,101
SHERIFF-OPS.	83,377	5,842	22,020	428	48,818	0	6,269
RURAL CRIME	2,965	0	1,083	14	1,655	0	213
SHERIFF OPS-AB443	4,518	0	1,805	21	2,386	0	306
COURT SECURITY	15,034	324	6,317	65	7,380	0	948
SHERIFF - JAIL	112,025	4,245	38,265	535	61,131	0	7,849
JAIL KITCHEN	7,099	3,851	3,248	0	0	0	0
SHERIFF-INMATE	1,768	842	0	7	815	0	104
ASSET FORFEITURE	314	17	0	2	262	0	33
SHERIFF-SPECIAL TRUST	383	219	0	1	145	0	18
JUVENILE CENTER	41,266	2,175	16,244	175	20,092	0	2,580
PROBATION-AB109	20,533	912	7,400	94	10,747	0	1,380
PROBATION-SB678	9,701	1,079	1,805	53	5,994	0	770
PROB-YOBG	5,947	658	1,805	26	3,065	0	393
PROBATION	50,518	4,192	18,951	210	23,953	136	3,076
VICTIM ASSIST PROG	3,676	684	1,444	12	1,362	0	174
PROB. MISC GRANTS	5,277	886	1,805	20	2,274	0	292
FIRE	103,253	8,219	31,045	493	56,270	0	7,226
OFFICE OF EMERG MGT	2,783	526	722	12	1,350	0	173
HOMELAND SECURITY	3,082	0	0	23	2,711	0	348
AG COMMISSIONER	23,984	2,219	8,664	100	11,522	0	1,479
BLDG INSPECTION	5,672	816	1,444	26	3,001	0	385
PLANNING	10,083	1,526	3,248	41	4,669	0	599
LAFCO	674	360	0	2	277	0	35
KCAG	3,044	3,044	0	0	0	0	0
RECORDER	6,690	517	2,888	25	2,889	0	371
PUBLIC GUARDIAN	8,067	1,096	3,970	23	2,639	0	339
ANIMAL CONTROL	3,381	745	1,083	12	1,366	0	175
ANIMAL SHELTER	10,658	4,377	2,166	31	3,620	0	464
HEALTH DEPT	2,976	711	361	14	1,675	0	215



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
HEALTH-ADMIN	11,557	3,763	6,859	7	823	0	105
COMM. DISEASE	9,724	947	5,415	26	2,957	0	379
EHS	13,277	763	4,693	60	6,878	0	883
PUB HLTH NURSING	6,479	430	2,527	27	3,098	0	397
HEALTH LAB	5,617	1,912	1,083	20	2,306	0	296
TOBACCO GRANT	5,326	456	1,805	23	2,696	0	346
WIC	21,618	1,710	9,025	84	9,570	0	1,229
TB PROGRAM	1,888	719	361	6	711	0	91
HEALTH INFO MGT	3,763	53	2,166	12	1,358	0	174
EMERGENCY PREP	3,273	623	722	15	1,695	0	218
AIDS PROGRAM	3,122	1,158	722	9	1,093	0	140
CHILD HEALTH	6,699	202	2,455	31	3,555	0	456
CALIFORNIA CHILDREN	10,509	632	3,682	48	5,447	0	700
HEALTH GRANTS	2,369	368	722	10	1,125	0	144
MARGOLIN GRANT	2,250	193	650	11	1,237	0	159
MEDICAL ASSISTANCE	175	175	0	0	0	0	0
MENTAL HEALTH	57,545	3,087	0	420	47,889	0	6,149
MENTAL HLTH-CNTY	6,582	711	0	46	5,162	0	663
SUBSTANCE ABUSE	25,996	1,728	1,083	178	20,389	0	2,618
BHA-MH ACT	88,279	5,763	12,996	535	61,135	0	7,850
FIRST 5	7,174	1,622	1,444	82	9,381	0	(5,355)
BHA	11,840	3,176	8,664	0	0	0	0
HUMAN SERVICES	412,229	21,473	164,968	1,729	197,102	1,636	25,321
WHOLE PERSON CARE	15,279	605	0	113	12,904	0	1,657
IHSS	2,842	562	0	17	2,005	0	258
JOB TRAINING	19,620	10,595	9,025	0	0	0	0
LIBRARY	23,976	6,631	6,321	85	9,694	0	1,245
AG EXTENSION	1,607	377	361	7	764	0	98
ROADS	92,795	7,702	7,581	597	68,162	0	8,753
PARKS	13,098	3,842	3,248	47	5,283	0	678
FLEET MANAGEMENT	32,509	12,639	2,527	134	15,251	0	1,958
BLDG MAINTENANCE	41,019	11,385	12,273	134	15,267	0	1,960
SURVEYOR	5,440	324	1,805	25	2,912	0	374



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
TRANSIT AGENCY	4,910	4,701	0	209	0	0	0
CAL VANS ADMIN	5,822	5,816	0	6	0	0	0
VANPOOL	4,454	4,272	0	182	0	0	0
AIT5	7,854	7,587	0	267	0	0	0
PW-ADMIN	2,097	641	1,444	12	0	0	0
KCWMA	22,590	7,885	14,440	265	0	0	0
OTHER	(19,462)	0	0	0	0	7,953	(27,415)
Direct Billed	45,798	0	0	0	0	1,997	43,801
Total	2,011,040	236,440	590,113	9,917	1,025,367	17,538	131,665

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 2021-2022
Fiscal Year 2019-2020
Schedule .2 - Costs To Be Allocated
For Department COMMUNICATIONS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,622,993			1,622,993
FIXED ASSETS	(18,315)			
Total Deductions:	(18,315)			(18,315)
BUILDING DEPRECIATION	7,729		7,729	
EQUIPMENT DEPRECIATION	35,160		35,160	
ADMINISTRATION	4,895	126	5,021	
INSURANCE	7,985	140	8,125	
HUMAN RESOURCES	13,001	253	13,254	
FINANCE	15,203	212	15,415	
Total Allocated Additions:	83,973	731	84,704	84,704
OTHER REVENUE	(34,964)			
CHARGES FOR SERVICES-RENT	(1,200)			
COST APPLIED	(69,139)			
Total Departmental Cost Adjustments:	(105,303)			(105,303)
Total To Be Allocated:	1,583,348	731		1,584,079



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .3 - Costs Allocated By Activity
For Department COMMUNICATIONS

	Total	General & Admin	RADIO DISPATCH
Wages & Benefits			
SALARIES & WAGES	1,028,715	0	1,028,715
FRINGE BENEFITS	402,863	0	402,863
Other Expense & Cost			
SERVICES & SUPPLIES	173,100	0	173,100
*FIXED ASSETS	18,315	18,315	0
Departmental Totals			
Total Expenditures	1,622,993	18,315	1,604,678
Deductions			
Total Deductions	(18,315)	(18,315)	0
Cost Adjustments			
OTHER REVENUE	(34,964)	(34,964)	0
CHARGES FOR SERVICES-RENT	(1,200)	(1,200)	0
COST APPLIED	(69,139)	(69,139)	0
Functional Cost	1,499,375	(105,303)	1,604,678
Allocation Step 1			
Inbound- All Others	83,973	83,973	0
Reallocate Admin Costs		21,330	(21,330)
1st Allocation	1,583,348	0	1,583,348
Allocation Step 2			
Inbound- All Others	731	731	0
Reallocate Admin Costs		(731)	731
2nd Allocation	731	0	731
Total For 07 COMMUNICATIONS			
Total Allocated	1,584,079	0	1,584,079



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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.	39,289	58.3998	924,672		924,672	426	925,098
PROBATION	7,528	11.1897	177,172		177,172	82	177,254
FIRE	5,444	8.0920	128,125	-204,863	-76,738	59	-76,679
ANIMAL CONTROL	4,108	6.1062	96,682		96,682	45	96,727
OTHER	10,907	16.2123	256,697	-94,578	162,119	119	162,238
SubTotal	67,276	100.0000	1,583,348	-299,441	1,283,907	731	1,284,638
Direct Billed				299,441	299,441		299,441
TOTAL	67,276	100.0000	1,583,348		1,583,348	731	1,584,079

Allocation Basis: NUMBER OF CALLS

Allocation Source: COMMUNICATIONS RECORDS

County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .5 - Allocation Summary
For Department COMMUNICATIONS

Receiving Department	Total	RADIO DISPATCH
SHERIFF-OPS.	925,098	925,098
PROBATION	177,254	177,254
FIRE	(76,679)	(76,679)
ANIMAL CONTROL	96,727	96,727
OTHER	162,238	162,238
Direct Billed	299,441	299,441
Total	1,584,079	1,584,079

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 2020 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 \$845,392 are shown as direct billed to the appropriate departments.

County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .2 - Costs To Be Allocated
For Department COUNTY COUNSEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,816,455			1,816,455
BUILDING DEPRECIATION	3,602		3,602	
EQUIPMENT DEPRECIATION	1,444		1,444	
ADMINISTRATION	5,681	147	5,828	
INSURANCE	6,640	116	6,756	
HUMAN RESOURCES	11,376	221	11,597	
FINANCE	15,253	213	15,466	
COUNTY COUNSEL		105,175	105,175	
Total Allocated Additions:	<u>43,996</u>	<u>105,872</u>	<u>149,868</u>	<u>149,868</u>
Total To Be Allocated:	<u><u>1,860,451</u></u>	<u><u>105,872</u></u>		<u><u>1,966,323</u></u>



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .3 - Costs Allocated By Activity
For Department COUNTY COUNSEL

	Total	General & Admin	LEGAL SERVICES	HSA LEGAL SERVICES	UNALLOWED
Wages & Benefits					
SALARIES & WAGES	1,130,278	137,885	327,548	368,805	296,040
FRINGE BENEFITS	527,529	64,359	152,878	172,132	138,160
Other Expense & Cost					
SERVICES & SUPPLIES	158,648	19,355	45,976	51,767	41,550
FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	1,816,455	221,599	526,402	592,704	475,750
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	1,816,455	221,599	526,402	592,704	475,750
Allocation Step 1					
Inbound- All Others	43,996	43,996	0	0	0
Reallocate Admin Costs		(265,595)	87,663	98,704	79,228
Unallocated Costs	(554,978)	0	0	0	(554,978)
1st Allocation	1,305,473	0	614,065	691,408	0
Allocation Step 2					
Inbound- All Others	105,872	105,872	0	0	0
Reallocate Admin Costs		(105,872)	34,944	39,346	31,582
Unallocated Costs	(31,582)	0	0	0	(31,582)
2nd Allocation	74,290	0	34,944	39,346	0
Total For 08 COUNTY COUNSEL					
Total Allocated	1,379,763	0	649,009	730,754	0



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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	340	3.3353	20,481		20,481		20,481
INSURANCE	67	0.6572	4,036		4,036		4,036
HUMAN RESOURCES	106	1.0398	6,385		6,385		6,385
FINANCE	227	2.2268	13,674		13,674		13,674
COUNTY COUNSEL	1,746	17.1277	105,175		105,175		105,175
BOARD OF SUP.	1,526	14.9696	91,923		91,923	6,920	98,843
ASSESSOR	252	2.4720	15,180		15,180	1,142	16,322
ELECTIONS	143	1.4028	8,614		8,614	648	9,262
INFO. TECHNOLOGY	34	0.3335	2,048		2,048	154	2,202
PURCHASING	37	0.3630	2,229		2,229	168	2,397
LAW LIBRARY	25	0.2452	1,506		1,506	113	1,619
DA AB109	1	0.0098	60		60	5	65
DA PROSECUTION	174	1.7069	10,481		10,481	789	11,270
CHILD SUPPORT	23	0.2256	1,385		1,385	104	1,489
GRAND JURY	19	0.1864	1,145		1,145	86	1,231
SHERIFF ADMIN	279	2.7369	16,806		16,806	1,265	18,071
SHERIFF-AB109	918	9.0053	55,298		55,298	4,162	59,460
PROBATION-AB109	340	3.3353	20,481		20,481	1,541	22,022
PROBATION	120	1.1772	7,229		7,229	544	7,773
FIRE	162	1.5892	9,759		9,759	734	10,493
OFFICE OF EMERG MGT	32	0.3139	1,928		1,928	145	2,073
AG COMMISSIONER	128	1.2556	7,710		7,710	580	8,290
PLANNING	213	2.0895	12,831	-2,863	9,968	966	10,934
LAFCO	3	0.0294	181	-345	-164	14	-150
PUBLIC GUARDIAN	243	2.3838	14,638	-2,617	12,021	1,102	13,123
ANIMAL CONTROL	72	0.7063	4,337		4,337	326	4,663
HEALTH-ADMIN	578	5.6700	34,817		34,817	2,620	37,437
EHS	29	0.2845	1,747		1,747	131	1,878
FIRST 5	75	0.7357	4,518	-9,191	-4,673	340	-4,333
BHA	193	1.8933	11,626	-28,582	-16,956	875	-16,081

County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .4 - Detail Activity Allocations
For Department COUNTY COUNSEL

Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
IHSS	8	0.0785	482	-1,210	-728	36	-692
JOB TRAINING	54	0.5297	3,253		3,253	245	3,498
LIBRARY	13	0.1275	783		783	59	842
AG EXTENSION	36	0.3531	2,169		2,169	163	2,332
PARKS	18	0.1766	1,084		1,084	82	1,166
PW-ADMIN	431	4.2280	25,963		25,963	1,954	27,917
KCWMA	6	0.0589	361	-737	-376	27	-349
OTHER	1,523	14.9402	91,742	-1,157	90,585	6,904	97,489
SubTotal	10,194	100.0000	614,065	-46,702	567,363	34,944	602,307
Direct Billed				46,702	46,702		46,702
TOTAL	10,194	100.0000	614,065		614,065	34,944	649,009

Allocation Basis: DIRECT HOURS OF ATTORNEYS

Allocation Source: COUNTY COUNSEL TIME RECORDS

County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .4 - Detail Activity Allocations
For Department COUNTY COUNSEL

Activity - HSA LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HUMAN SERVICES	5,994	100.0000	691,408	-798,690	-107,282	39,346	-67,936
SubTotal	5,994	100.0000	691,408	-798,690	-107,282	39,346	-67,936
Direct Billed				798,690	798,690		798,690
TOTAL	5,994	100.0000	691,408		691,408	39,346	730,754

Allocation Basis: DIRECT HOURS OF HSA ATTORNEYS/STAFF

Allocation Source: COUNTY COUNSEL TIME RECORDS

County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .5 - Allocation Summary
For Department COUNTY COUNSEL

Receiving Department	Total	LEGAL SERVICES HSA	LEGAL SERVICES
ADMINISTRATION	20,481	20,481	0
INSURANCE	4,036	4,036	0
HUMAN RESOURCES	6,385	6,385	0
FINANCE	13,674	13,674	0
COUNTY COUNSEL	105,175	105,175	0
BOARD OF SUP.	98,843	98,843	0
ASSESSOR	16,322	16,322	0
ELECTIONS	9,262	9,262	0
INFO. TECHNOLOGY	2,202	2,202	0
PURCHASING	2,397	2,397	0
LAW LIBRARY	1,619	1,619	0
DA AB109	65	65	0
DA PROSECUTION	11,270	11,270	0
CHILD SUPPORT	1,489	1,489	0
GRAND JURY	1,231	1,231	0
SHERIFF ADMIN	18,071	18,071	0
SHERIFF-AB109	59,460	59,460	0
PROBATION-AB109	22,022	22,022	0
PROBATION	7,773	7,773	0
FIRE	10,493	10,493	0
OFFICE OF EMERG MGT	2,073	2,073	0
AG COMMISSIONER	8,290	8,290	0
PLANNING	10,934	10,934	0
LAFCO	(150)	(150)	0
PUBLIC GUARDIAN	13,123	13,123	0
ANIMAL CONTROL	4,663	4,663	0
HEALTH-ADMIN	37,437	37,437	0
EHS	1,878	1,878	0
FIRST 5	(4,333)	(4,333)	0
BHA	(16,081)	(16,081)	0
HUMAN SERVICES	(67,936)	0	(67,936)
IHSS	(692)	(692)	0
JOB TRAINING	3,498	3,498	0



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Schedule .5 - Allocation Summary
For Department COUNTY COUNSEL

Receiving Department	Total	LEGAL SERVICES HSA	LEGAL SERVICES
LIBRARY	842	842	0
AG EXTENSION	2,332	2,332	0
PARKS	1,166	1,166	0
PW-ADMIN	27,917	27,917	0
KCWMA	(349)	(349)	0
OTHER	97,489	97,489	0
Direct Billed	845,392	46,702	798,690
Total	1,379,763	649,009	730,754



BETTY T. YEE
California State Controller

March 23, 2021

Mr. James P. Erb, CPA
Director of Finance
County of Kings
1400 West Lacey Boulevard
Hanford, CA 93230

SUBJECT: 2021-22 Cost Plan Negotiation Agreement

Dear Mr. Erb:

The Negotiation Agreement for Kings County's 2021-22 Cost Allocation Plan is enclosed for your review.

If this Negotiation Agreement is acceptable, please sign it with blue ink or electronically, and return it along with Schedule A to:

State Controller's Office
Local Government Programs and Services Division
Local Government Policy Section
County Cost Plans Unit, Suite 740
P.O. Box 942850 -
Sacramento, CA 94250

Upon receipt, we will sign it, return a copy of the agreement to you, and forward copies to all applicable agencies. If you have any questions, please contact Alex Tran of the Local Government Policy Section by telephone at (916) 323-2369.

Sincerely,

Sandeep Singh

SANDEEP SINGH, Manager
Local Government Policy Section

Enclosures: Negotiation Agreement; Schedule A

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|-----------------------------|----------------------------------|
| 1. Employee Fringe Benefits | 7. County Counsel |
| 2. Administration | 8. Workers' Compensation (ISF) |
| 3. Insurance | 9. Fleet Management (ISF) |
| 4. Human Resources | 10. Information Technology (ISF) |
| 5. Finance | 11. Health (ISF) |
| 6. Communications | 12. Public Works (ISF) |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above cost centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the county departments' costs indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure, or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement, will require prior approval by the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

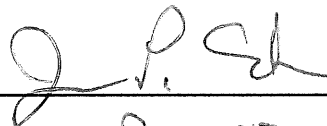
D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county, and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by Uniform Guidance, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: There are no adjustments in the fiscal year 2021-22 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF KINGS

BY 

JAMES P. ERB

Director of Finance

3-24-2021

Date

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY 

**SANDEEP SINGH, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

4/1/2021

Date

**Negotiated by Alex Tran
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment: Schedule A