



BETTY T. YEE

California State Controller

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

County of Kings  
Hanford, California

Date: July 5, 2022  
Filing Ref: KIN23

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2022-23**. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST  
ALLOCATIONS**

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The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for fiscal year **2020-21**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, for further allocation to federal grants and contracts performed by the respective county departments.

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

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

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.

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**SECTION III: CONDITIONS**

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**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 2022-23 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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COUNTY OF KINGS

BY

*J P Erb*  
James P. Erb, CPA  
Name  
Director of Finance  
Title  
7-6-2022  
Date

BETTY T. YEE  
CALIFORNIA STATE CONTROLLER

BY

*Sandeep Singh*  
SANDEEP SINGH, Manager  
Local Government Policy Section  
Local Govt Programs & Services Division  
07/07/2022  
Date

Negotiated by Alex Tran  
Telephone (916) 323-2369

cc: State and Federal Agencies

Attachment: Schedule A

County of Kings
Cost Plan Year 2022-2023
Fiscal Year 2020-2021
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**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Allocated Costs By Department**

Detail

Central Service Departments	BOARD OF SUP.	ASSESSOR	F/A REPAIR	ELECTIONS	EMP. BENEFITS	INFO. TECHNOLOGY	ITD PC REPLACEMENT
BUILDING DEPRECIATION	8,330	8,899	0	5,672	0	30,416	0
EQUIPMENT	0	7,472	0	29,269	0	0	0
ADMINISTRATION	2,774	7,788	0	3,502	0	14,117	324
INSURANCE	4,748	11,952	0	3,947	0	14,487	0
HUMAN RESOURCES	5,520	18,138	0	4,732	0	20,503	0
FINANCE	7,331	21,942	0	9,672	193	34,586	538
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	97,175	10,936	0	34,214	0	11,248	0
<b>Total Allocated</b>	<b>125,878</b>	<b>87,127</b>	<b>0</b>	<b>91,008</b>	<b>193</b>	<b>125,357</b>	<b>862</b>
Roll Forward	( 12,357)	6,436	0	47,508	( 59)	8,054	( 726)
<b>Cost With Roll Forward</b>	<b>113,521</b>	<b>93,563</b>	<b>0</b>	<b>138,516</b>	<b>134</b>	<b>133,411</b>	<b>136</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>113,521</b>	<b>93,563</b>	<b>0</b>	<b>138,516</b>	<b>134</b>	<b>133,411</b>	<b>136</b>



**County of Kings**  
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**Allocated Costs By Department**

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	576	443	2,003	2,023	17	2	3,832
INSURANCE	1,238	1,849	2,786	69	1,816	0	0
HUMAN RESOURCES	1,577	0	3,155	0	3,155	0	0
FINANCE	1,818	1,006	6,991	3,891	1,745	56	6,143
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>6,432</b>	<b>14,519</b>	<b>22,016</b>	<b>5,983</b>	<b>6,733</b>	<b>58</b>	<b>9,975</b>
Roll Forward	( 2,288)	( 6,324)	( 1,104)	414	( 571)	( 74)	1,428
<b>Cost With Roll Forward</b>	<b>4,144</b>	<b>8,195</b>	<b>20,912</b>	<b>6,397</b>	<b>6,162</b>	<b>( 16)</b>	<b>11,403</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>4,144</b>	<b>8,195</b>	<b>20,912</b>	<b>6,397</b>	<b>6,162</b>	<b>( 16)</b>	<b>11,403</b>



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Allocated Costs By Department**

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	41,929	3,017
ADMINISTRATION	7,287	236	13,376	1,103	100	17,674	455
INSURANCE	0	888	16,369	1,599	0	22,706	506
HUMAN RESOURCES	0	630	0	2,760	0	33,121	788
FINANCE	11,890	1,054	27,851	3,099	144	42,241	1,264
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	391	0	0	0	5,781	0
Total Allocated	19,177	5,499	232,728	8,561	244	185,376	6,030
Roll Forward	6,970	156	4,368	1,839	48	3,085	4,409
Cost With Roll Forward	26,147	5,655	237,096	10,400	292	188,461	10,439
Adjustments	0	0	0	0	0	0	0
Proposed Costs	26,147	5,655	237,096	10,400	292	188,461	10,439





**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Allocated Costs By Department**

Detail

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	2,140	0	0	0	5,411
ADMINISTRATION	13,276	538	1,677	970	3,170	0	774
INSURANCE	28,030	725	2,046	1,379	3,563	69	942
HUMAN RESOURCES	38,641	1,183	2,839	2,365	6,309	0	1,577
FINANCE	42,321	1,542	5,070	2,809	8,167	0	( 3,580)
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	1,094	0	0	0	0	0	0
<b>Total Allocated</b>	<b>123,362</b>	<b>3,988</b>	<b>24,468</b>	<b>7,523</b>	<b>21,209</b>	<b>69</b>	<b>5,124</b>
Roll Forward	( 14,005)	( 1,057)	552	( 593)	( 438)	50	( 508)
<b>Cost With Roll Forward</b>	<b>109,357</b>	<b>2,931</b>	<b>25,020</b>	<b>6,930</b>	<b>20,771</b>	<b>119</b>	<b>4,616</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>109,357</b>	<b>2,931</b>	<b>25,020</b>	<b>6,930</b>	<b>20,771</b>	<b>119</b>	<b>4,616</b>



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Allocated Costs By Department**

Detail

Central Service Departments	GRAND JURY	SHERIFF ADMIN	SHERIFF- CIVIL	SHERIFF-GTF	SHERIFF-NTF	SHERIFF-MAJOR CRIMES	SHERIFF-AB109
BUILDING DEPRECIATION	0	65,987	0	0	0	24,988	0
EQUIPMENT	825	31,811	0	0	0	1,033	5,196
ADMINISTRATION	332	8,297	117	0	0	853	24,372
INSURANCE	69	11,524	69	0	0	1,888	27,148
HUMAN RESOURCES	0	13,406	0	0	0	788	48,893
FINANCE	2,548	23,280	168	0	0	2,510	63,821
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	1,327	50,619	0	0	0	0	32,730
Total Allocated	5,101	204,924	354	0	0	32,060	202,160
Roll Forward	( 1,015)	47,296	( 102)	( 13,527)	( 14,884)	0	( 7,206)
Cost With Roll Forward	4,086	252,220	252	( 13,527)	( 14,884)	32,060	194,954
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,086	252,220	252	( 13,527)	( 14,884)	32,060	194,954



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Allocated Costs By Department**

Detail

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	199,270	0	0	0	52,349	6,280	0
ADMINISTRATION	36,033	1,217	1,846	5,983	48,151	14	496
INSURANCE	650,900	1,379	2,253	7,713	85,101	4,747	69
HUMAN RESOURCES	51,259	2,365	3,943	13,800	83,591	7,097	0
FINANCE	85,904	3,052	4,821	16,390	120,790	6,664	1,477
COMMUNICATIONS	980,597	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	<u>2,003,963</u>	<u>8,013</u>	<u>12,863</u>	<u>43,886</u>	<u>2,484,682</u>	<u>66,993</u>	<u>2,042</u>
Roll Forward	13,914	( 3,754)	( 186)	3,150	1,203,736	442	640
Cost With Roll Forward	<u>2,017,877</u>	<u>4,259</u>	<u>12,677</u>	<u>47,036</u>	<u>3,688,418</u>	<u>67,435</u>	<u>2,682</u>
Adjustments	0	0	0	0	0	0	0
Proposed Costs	<u><u>2,017,877</u></u>	<u><u>4,259</u></u>	<u><u>12,677</u></u>	<u><u>47,036</u></u>	<u><u>3,688,418</u></u>	<u><u>67,435</u></u>	<u><u>2,682</u></u>



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Allocated Costs By Department**

Detail

Central Service Departments	ASSET FORFEITURE TRUST	SHERIFF-SPECIAL TRUST	JUVENILE CENTER	PROBATION-AB109	PROBATION-SB678	PROB-GREAT GRANT	PROB-YOBG
BUILDING DEPRECIATION	0	0	171,269	0	0	0	0
EQUIPMENT	0	0	8,132	4,705	1,761	0	0
ADMINISTRATION	146	83	14,401	6,344	4,361	0	2,242
INSURANCE	69	69	24,996	9,022	2,253	0	2,253
HUMAN RESOURCES	0	0	35,487	16,167	3,943	0	3,943
FINANCE	263	291	42,302	18,738	9,154	0	5,934
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>478</b>	<b>443</b>	<b>296,587</b>	<b>54,976</b>	<b>21,472</b>	<b>0</b>	<b>14,372</b>
Roll Forward	( 152)	( 232)	120,662	( 17,967)	622	( 10)	( 396)
<b>Cost With Roll Forward</b>	<b>326</b>	<b>211</b>	<b>417,249</b>	<b>37,009</b>	<b>22,094</b>	<b>( 10)</b>	<b>13,976</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>326</b>	<b>211</b>	<b>417,249</b>	<b>37,009</b>	<b>22,094</b>	<b>( 10)</b>	<b>13,976</b>



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Allocated Costs By Department**

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	5,467	0	767	0	16,628	1,382
ADMINISTRATION	0	18,661	0	0	0	1,017	1,616
INSURANCE	69	28,022	0	431	0	1,816	2,454
HUMAN RESOURCES	0	40,612	0	0	0	3,155	3,943
FINANCE	0	52,710	0	0	0	3,898	5,072
COMMUNICATIONS	0	141,642	0	0	0	0	0
COUNTY COUNSEL	0	25,465	0	0	0	0	0
<b>Total Allocated</b>	<b>69</b>	<b>353,010</b>	<b>0</b>	<b>1,198</b>	<b>0</b>	<b>26,514</b>	<b>14,467</b>
Roll Forward	50	( 18,261)	0	345	0	12,852	914
<b>Cost With Roll Forward</b>	<b>119</b>	<b>334,749</b>	<b>0</b>	<b>1,543</b>	<b>0</b>	<b>39,366</b>	<b>15,381</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>119</b>	<b>334,749</b>	<b>0</b>	<b>1,543</b>	<b>0</b>	<b>39,366</b>	<b>15,381</b>



**County of Kings  
Cost Plan Year 2022-2023  
Fiscal Year 2020-2021**

Detail

**Allocated Costs By Department**

Central Service Departments	FIRE	OFFICE OF EMERG MGT	HOMELAND SECURITY	AG COMMISSIONER	BLDG INSPECTION	PLANNING	LAFCO
BUILDING DEPRECIATION	71,961	0	0	42,067	1,525	4,593	239
EQUIPMENT	379,897	25,742	0	4,033	0	4,813	0
ADMINISTRATION	41,121	1,831	0	8,536	2,151	3,834	221
INSURANCE	49,679	942	69	14,010	2,101	4,856	114
HUMAN RESOURCES	67,819	1,577	0	18,926	3,155	7,097	0
FINANCE	105,566	3,900	0	24,971	5,497	10,728	593
COMMUNICATIONS	( 82,716)	0	0	0	0	0	0
COUNTY COUNSEL	26,403	703	0	10,624	0	17,338	( 144)
<b>Total Allocated</b>	<b>659,730</b>	<b>34,695</b>	<b>69</b>	<b>123,167</b>	<b>14,429</b>	<b>53,259</b>	<b>1,023</b>
Roll Forward	( 2,978)	3,930	( 3,213)	( 5,023)	( 596)	6,107	( 173)
<b>Cost With Roll Forward</b>	<b>656,752</b>	<b>38,625</b>	<b>( 3,144)</b>	<b>118,144</b>	<b>13,833</b>	<b>59,366</b>	<b>850</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>656,752</b>	<b>38,625</b>	<b>( 3,144)</b>	<b>118,144</b>	<b>13,833</b>	<b>59,366</b>	<b>850</b>



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Allocated Costs By Department**

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	2,709	1,045	3,498	1,547	15,907
ADMINISTRATION	0	0	2,286	1,912	998	2,558	1,412
INSURANCE	0	0	3,840	5,488	1,379	4,246	506
HUMAN RESOURCES	0	0	6,309	7,886	2,365	4,732	788
FINANCE	0	2,020	7,158	7,635	3,321	11,306	3,274
COMMUNICATIONS	0	0	0	0	71,911	0	0
COUNTY COUNSEL	0	0	6,093	25,799	0	0	0
Total Allocated	0	2,020	29,740	56,133	83,472	29,261	21,887
Roll Forward	0	( 2,008)	5,648	23,649	( 12,432)	1,605	3,707
Cost With Roll Forward	0	12	35,388	79,782	71,040	30,866	25,594
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	12	35,388	79,782	71,040	30,866	25,594



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Allocated Costs By Department**

Detail

Central Service Departments	HEALTH-ADMIN	COMM. DISEASE	EHS	PUB HLTH NURSING	HEALTH LAB	MEDICAL RECORDS	TOBACCO GRANT
BUILDING DEPRECIATION	36,952	0	0	0	0	0	0
EQUIPMENT	55,638	50,877	1,614	0	0	0	0
ADMINISTRATION	550	23,275	4,531	1,954	1,535	0	1,424
INSURANCE	24,343	7,058	6,315	2,689	1,379	69	1,379
HUMAN RESOURCES	8,674	12,618	9,464	4,732	2,365	0	2,365
FINANCE	9,731	43,668	12,289	5,890	5,731	0	3,454
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	68,585	0	3,906	0	0	0	0
Total Allocated	204,473	137,496	38,119	15,265	11,010	69	8,622
Roll Forward	86,879	118,214	( 1,304)	( 1,322)	( 2,879)	50	( 6,205)
Cost With Roll Forward	291,352	255,710	36,815	13,943	8,131	119	2,417
Adjustments	0	0	0	0	0	0	0
Proposed Costs	291,352	255,710	36,815	13,943	8,131	119	2,417



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Allocated Costs By Department**

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	25,844	0	0	0	26,385	0	0
ADMINISTRATION	6,149	599	0	664	2,733	855	2,588
INSURANCE	9,678	506	0	1,816	942	942	3,039
HUMAN RESOURCES	17,349	788	0	3,155	1,577	1,577	5,362
FINANCE	19,854	1,839	0	2,679	5,453	2,947	6,696
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>78,874</b>	<b>3,732</b>	<b>0</b>	<b>8,314</b>	<b>37,090</b>	<b>6,321</b>	<b>17,685</b>
Roll Forward	( 6,520)	( 70)	( 19)	( 9,181)	8,287	( 511)	( 1,518)
<b>Cost With Roll Forward</b>	<b>72,354</b>	<b>3,662</b>	<b>( 19)</b>	<b>( 867)</b>	<b>45,377</b>	<b>5,810</b>	<b>16,167</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>72,354</b>	<b>3,662</b>	<b>( 19)</b>	<b>( 867)</b>	<b>45,377</b>	<b>5,810</b>	<b>16,167</b>

**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**

Detail

**Allocated Costs By Department**

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	1,621	0	0	0	0	0	0
ADMINISTRATION	3,878	2,652	912	0	35,897	3,845	11,435
INSURANCE	4,525	4,000	856	0	0	69	1,379
HUMAN RESOURCES	8,044	7,097	1,420	0	0	0	2,365
FINANCE	10,597	8,583	2,238	251	58,172	5,913	19,053
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>28,665</b>	<b>22,332</b>	<b>5,426</b>	<b>251</b>	<b>94,069</b>	<b>9,827</b>	<b>34,232</b>
Roll Forward	( 1,200)	16,295	( 235)	80	21,209	( 289)	6,855
<b>Cost With Roll Forward</b>	<b>27,465</b>	<b>38,627</b>	<b>5,191</b>	<b>331</b>	<b>115,278</b>	<b>9,538</b>	<b>41,087</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>27,465</b>	<b>38,627</b>	<b>5,191</b>	<b>331</b>	<b>115,278</b>	<b>9,538</b>	<b>41,087</b>



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**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	7,641	0	0	1,347	0	0	0
ADMINISTRATION	38,280	4,750	0	14	165,685	1,543	5,146
INSURANCE	14,482	942	0	10,551	267,266	69	69
HUMAN RESOURCES	26,024	1,577	0	18,926	132,674	0	0
FINANCE	73,570	2,239	0	13,208	462,183	2,670	7,939
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	( 2,337)	0	( 15,312)	( 177,904)	0	( 451)
Total Allocated	159,997	7,171	0	31,468	1,562,142	4,282	12,703
Roll Forward	( 20,144)	( 8,741)	0	( 917)	( 200,425)	( 19,891)	10,299
Cost With Roll Forward	139,853	( 1,570)	0	30,551	1,361,717	( 15,609)	23,002
Adjustments	0	0	0	0	0	0	0
Proposed Costs	139,853	( 1,570)	0	30,551	1,361,717	( 15,609)	23,002



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Allocated Costs By Department**

Detail

Central Service Departments	CATEGORICAL AID	CHILD ABUSE	JOB TRAINING	LIBRARY	AG EXTENSION	ROADS	PARKS
BUILDING DEPRECIATION	0	0	0	36,075	24,420	973	16,091
EQUIPMENT	0	0	0	76,629	0	0	0
ADMINISTRATION	0	0	0	6,695	529	47,170	3,703
INSURANCE	0	0	10,987	17,356	3,021	360,448	7,448
HUMAN RESOURCES	0	0	19,715	13,808	788	16,561	7,097
FINANCE	0	0	24,345	23,224	1,392	86,017	12,986
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	2,499	860	2,422	0	234
Total Allocated	0	0	57,546	174,647	32,572	511,169	47,559
Roll Forward	0	( 818)	11,750	38,856	1,531	( 49,738)	( 7,361)
Cost With Roll Forward	0	( 818)	69,296	213,503	34,103	461,431	40,198
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	( 818)	69,296	213,503	34,103	461,431	40,198



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**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	22,943	0	0	0	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	0	10,090	11,062	2,166	0	0	0
INSURANCE	0	7,642	17,545	2,253	0	0	0
HUMAN RESOURCES	0	5,520	26,812	3,943	0	0	0
FINANCE	0	30,450	43,277	5,472	0	5,459	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	0	64,149	121,639	13,834	0	5,459	0
Roll Forward	0	4,926	3,887	( 437)	0	466	0
Cost With Roll Forward	0	69,075	125,526	13,397	0	5,925	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	69,075	125,526	13,397	0	5,925	0



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Allocated Costs By Department**

Detail

Central Service Departments	AITS II	GREENFIELD AITS	VENTURA AITS	SACRAMENTO AITS	CAL VANS ADMIN	VANPOOL	AITS
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	1,537	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0
FINANCE	0	0	0	0	4,291	3,699	7,448
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	0	0	0	0	14,694	3,699	7,448
Roll Forward	0	0	0	0	( 2,920)	( 1,716)	( 701)
Cost With Roll Forward	0	0	0	0	11,774	1,983	6,747
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	11,774	1,983	6,747

**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Allocated Costs By Department**

Detail

Central Service Departments	PW-ADMIN	KCWMA	OTHER	SubTotal	Direct Billed	Unallocated	Total
BUILDING DEPRECIATION	6,665	0	899,974	4,633,808	0	0	4,633,808
EQUIPMENT	0	0	0	1,111,631	0	0	1,111,631
ADMINISTRATION	0	0	0	743,788	350,001	244,196	1,337,985
INSURANCE	3,057	0	0	1,868,915	106,691	0	1,975,606
HUMAN RESOURCES	3,155	0	0	965,591	234,029	0	1,199,620
FINANCE	2,261	14,774	( 15,463)	1,932,019	47,777	1,357,019	3,336,815
COMMUNICATIONS	0	0	148,395	1,259,829	293,874	0	1,553,703
COUNTY COUNSEL	48,119	0	107,856	396,273	943,123	525,838	1,865,234
Total Allocated	63,257	14,774	1,140,762	12,911,854	1,975,495	2,127,053	17,014,402
Roll Forward	20,499	( 8,498)	( 1,754)	1,385,136	0	0	1,385,136
Cost With Roll Forward	83,756	6,276	1,139,008	14,296,990	1,975,495	2,127,053	18,399,538
Adjustments	0	0	0	0	0	0	0
Proposed Costs	83,756	6,276	1,139,008	14,296,990	1,975,495	2,127,053	18,399,538



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2023	Fixed Costs Fiscal 2023	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
BOARD OF SUP.	125,878	138,235	( 12,357)	113,521	0	113,521
ASSESSOR	87,127	80,691	6,436	93,563	0	93,563
F/A REPAIR	0	0	0	0	0	0
ELECTIONS	91,008	43,500	47,508	138,516	0	138,516
EMP. BENEFITS	193	252	( 59)	134	0	134
INFO. TECHNOLOGY	125,357	117,303	8,054	133,411	0	133,411
ITD PC REPLACEMENT	862	1,588	( 726)	136	0	136
PURCHASING	6,432	8,720	( 2,288)	4,144	0	4,144
MICROFILM/STORAGE	14,519	20,843	( 6,324)	8,195	0	8,195
CENTRAL SERVICES	22,016	23,120	( 1,104)	20,912	0	20,912
TELECOMMUNICATION	5,983	5,569	414	6,397	0	6,397
IT ADMIN.	6,733	7,304	( 571)	6,162	0	6,162
UNEMP. INS.	58	132	( 74)	( 16)	0	( 16)
WORKERS COMP	9,975	8,547	1,428	11,403	0	11,403
LIAB. INSURANCE	19,177	12,207	6,970	26,147	0	26,147
LAW LIBRARY	5,499	5,343	156	5,655	0	5,655
GEN. FUND COURT	232,728	228,360	4,368	237,096	0	237,096
DA AB109	8,561	6,722	1,839	10,400	0	10,400
COURT REPORTER	244	196	48	292	0	292
DA PROSECUTION	185,376	182,291	3,085	188,461	0	188,461
DA CAC GRANT	6,030	1,621	4,409	10,439	0	10,439
CHILD SUPPORT	123,362	137,367	( 14,005)	109,357	0	109,357
DA CHILD ABDUCT.	3,988	5,045	( 1,057)	2,931	0	2,931
CHILD ADVOCACY	24,468	23,916	552	25,020	0	25,020
DA FED VAWA	7,523	8,116	( 593)	6,930	0	6,930
DA PRISONS	21,209	21,647	( 438)	20,771	0	20,771
DA ST RAPE GRANT	69	19	50	119	0	119
DA MISC GRANTS	5,124	5,632	( 508)	4,616	0	4,616
GRAND JURY	5,101	6,116	( 1,015)	4,086	0	4,086
SHERIFF ADMIN	204,924	157,628	47,296	252,220	0	252,220
SHERIFF- CIVIL	354	456	( 102)	252	0	252
SHERIFF-GTF	0	13,527	( 13,527)	( 13,527)	0	( 13,527)
SHERIFF-NTF	0	14,884	( 14,884)	( 14,884)	0	( 14,884)
SHERIFF-MAJOR CRIMES	32,060	0	0	32,060	0	32,060





**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2023	Fixed Costs Fiscal 2023	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
SHERIFF-AB109	202,160	209,366	( 7,206)	194,954	0	194,954
SHERIFF-OPS.	2,003,963	1,990,049	13,914	2,017,877	0	2,017,877
RURAL CRIME	8,013	11,767	( 3,754)	4,259	0	4,259
SHERIFF OPS-AB443	12,863	13,049	( 186)	12,677	0	12,677
COURT SECURITY	43,886	40,736	3,150	47,036	0	47,036
SHERIFF - JAIL	2,484,682	1,280,946	1,203,736	3,688,418	0	3,688,418
JAIL KITCHEN	66,993	66,551	442	67,435	0	67,435
SHERIFF-INMATE WELFARE	2,042	1,402	640	2,682	0	2,682
ASSET FORFEITURE TRUST	478	630	( 152)	326	0	326
SHERIFF-SPECIAL TRUST	443	675	( 232)	211	0	211
JUVENILE CENTER	296,587	175,925	120,662	417,249	0	417,249
PROBATION-AB109	54,976	72,943	( 17,967)	37,009	0	37,009
PROBATION-SB678	21,472	20,850	622	22,094	0	22,094
PROB-GREAT GRANT	0	10	( 10)	( 10)	0	( 10)
PROB-YOBBG	14,372	14,768	( 396)	13,976	0	13,976
PROB-PROP 36	69	19	50	119	0	119
PROBATION	353,010	371,271	( 18,261)	334,749	0	334,749
TITLE II GRANTS	0	0	0	0	0	0
VICTIM WITNESS	1,198	853	345	1,543	0	1,543
FEMALE JUV CENTER	0	0	0	0	0	0
VICTIM ASSIST PROG	26,514	13,662	12,852	39,366	0	39,366
PROB. MISC GRANTS	14,467	13,553	914	15,381	0	15,381
FIRE	659,730	662,708	( 2,978)	656,752	0	656,752
OFFICE OF EMERG MGT	34,695	30,765	3,930	38,625	0	38,625
HOMELAND SECURITY	69	3,282	( 3,213)	( 3,144)	0	( 3,144)
AG COMMISSIONER	123,167	128,190	( 5,023)	118,144	0	118,144
BLDG INSPECTION	14,429	15,025	( 596)	13,833	0	13,833
PLANNING	53,259	47,152	6,107	59,366	0	59,366
LAFCO	1,023	1,196	( 173)	850	0	850
REGIONAL PLANNING	0	0	0	0	0	0
KCAG	2,020	4,028	( 2,008)	12	0	12
RECORDER	29,740	24,092	5,648	35,388	0	35,388
PUBLIC GUARDIAN	56,133	32,484	23,649	79,782	0	79,782
ANIMAL CONTROL	83,472	95,904	( 12,432)	71,040	0	71,040



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2023	Fixed Costs Fiscal 2023	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
ANIMAL SHELTER	29,261	27,656	1,605	30,866	0	30,866
HEALTH DEPT	21,887	18,180	3,707	25,594	0	25,594
HEALTH-ADMIN	204,473	117,594	86,879	291,352	0	291,352
COMM. DISEASE	137,496	19,282	118,214	255,710	0	255,710
EHS	38,119	39,423	( 1,304)	36,815	0	36,815
PUB HLTH NURSING	15,265	16,587	( 1,322)	13,943	0	13,943
HEALTH LAB	11,010	13,889	( 2,879)	8,131	0	8,131
MEDICAL RECORDS	69	19	50	119	0	119
TOBACCO GRANT	8,622	14,827	( 6,205)	2,417	0	2,417
WIC	78,874	85,394	( 6,520)	72,354	0	72,354
TB PROGRAM	3,732	3,802	( 70)	3,662	0	3,662
FAMILY PLANNING	0	19	( 19)	( 19)	0	( 19)
HEALTH INFO MGT	8,314	17,495	( 9,181)	( 867)	0	( 867)
EMERGENCY PREP	37,090	28,803	8,287	45,377	0	45,377
AIDS PROGRAM	6,321	6,832	( 511)	5,810	0	5,810
CHILD HEALTH	17,685	19,203	( 1,518)	16,167	0	16,167
CALIFORNIA CHILDREN	28,665	29,865	( 1,200)	27,465	0	27,465
HEALTH GRANTS	22,332	6,037	16,295	38,627	0	38,627
MARGOLIN GRANT	5,426	5,661	( 235)	5,191	0	5,191
MEDICAL ASSISTANCE	251	171	80	331	0	331
MENTAL HEALTH	94,069	72,860	21,209	115,278	0	115,278
MENTAL HLTH-CNTY	9,827	10,116	( 289)	9,538	0	9,538
SUBSTANCE ABUSE	34,232	27,377	6,855	41,087	0	41,087
BHA-MH ACT	159,997	180,141	( 20,144)	139,853	0	139,853
FIRST 5	7,171	15,912	( 8,741)	( 1,570)	0	( 1,570)
AOD GRANTS	0	0	0	0	0	0
BHA	31,468	32,385	( 917)	30,551	0	30,551
HUMAN SERVICES	1,562,142	1,762,567	( 200,425)	1,361,717	0	1,361,717
WHOLE PERSON CARE	4,282	24,173	( 19,891)	( 15,609)	0	( 15,609)
IHSS	12,703	2,404	10,299	23,002	0	23,002
CATEGORICAL AID	0	0	0	0	0	0
CHILD ABUSE	0	818	( 818)	( 818)	0	( 818)
JOB TRAINING	57,546	45,796	11,750	69,296	0	69,296
LIBRARY	174,647	135,791	38,856	213,503	0	213,503



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2023	Fixed Costs Fiscal 2023	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
AG EXTENSION	32,572	31,041	1,531	34,103	0	34,103
ROADS	511,169	560,907	( 49,738)	461,431	0	461,431
PARKS	47,559	54,920	( 7,361)	40,198	0	40,198
BLDG PROJECTS	0	0	0	0	0	0
FLEET MANAGEMENT	64,149	59,223	4,926	69,075	0	69,075
BLDG MAINTENANCE	121,639	117,752	3,887	125,526	0	125,526
SURVEYOR	13,834	14,271	( 437)	13,397	0	13,397
KCAPTA AITS	0	0	0	0	0	0
TRANSIT AGENCY	5,459	4,993	466	5,925	0	5,925
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	14,694	17,614	( 2,920)	11,774	0	11,774
VANPOOL	3,699	5,415	( 1,716)	1,983	0	1,983
AITs	7,448	8,149	( 701)	6,747	0	6,747
PW-ADMIN	63,257	42,758	20,499	83,756	0	83,756
KCWMA	14,774	23,272	( 8,498)	6,276	0	6,276
OTHER	1,140,762	1,142,516	( 1,754)	1,139,008	0	1,139,008
SubTotal	12,911,854	11,494,658	1,385,136	14,296,990	0	14,296,990
Direct Billed	1,975,495					1,975,495
Unallocated	2,127,053					2,127,053
Total	17,014,402					18,399,538



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING DEPRECIATION	4,663,529	0	
EQUIPMENT DEPRECIATION	1,386,167	0	
ADMINISTRATION	1,551,116	0	
INSURANCE	1,745,217	0	
HUMAN RESOURCES	1,274,232	( 69,878)	
FINANCE	3,113,416	0	
COMMUNICATIONS	1,568,416	( 108,273)	
COUNTY COUNSEL	1,890,460	0	
BOARD OF SUP.			125,878
ASSESSOR			87,127
F/A REPAIR			0
ELECTIONS			91,008
EMP. BENEFITS			193
INFO. TECHNOLOGY			125,357
ITD PC REPLACEMENT			862
PURCHASING			6,432
MICROFILM/STORAGE			14,519
CENTRAL SERVICES			22,016
TELECOMMUNICATION			5,983
IT ADMIN.			6,733
UNEMP. INS.			58
WORKERS COMP			9,975
LIAB. INSURANCE			19,177
LAW LIBRARY			5,499
GEN. FUND COURT			232,728
DA AB109			8,561
COURT REPORTER			244
DA PROSECUTION			185,376
DA CAC GRANT			6,030
CHILD SUPPORT			123,362
DA CHILD ABDUCT.			3,988
CHILD ADVOCACY			24,468
DA FED VAWA			7,523
DA PRISONS			21,209
DA ST RAPE GRANT			69
DA MISC GRANTS			5,124

All Monetary Values Are \$ Dollars

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**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
GRAND JURY			5,101
SHERIFF ADMIN			204,924
SHERIFF- CIVIL			354
SHERIFF-GTF			0
SHERIFF-NTF			0
SHERIFF-MAJOR CRIMES			32,060
SHERIFF-AB109			202,160
SHERIFF-OPS.			2,003,963
RURAL CRIME			8,013
SHERIFF OPS-AB443			12,863
COURT SECURITY			43,886
SHERIFF - JAIL			2,484,682
JAIL KITCHEN			66,993
SHERIFF-INMATE WELFARE			2,042
ASSET FORFEITURE TRUST			478
SHERIFF-SPECIAL TRUST			443
JUVENILE CENTER			296,587
PROBATION-AB109			54,976
PROBATION-SB678			21,472
PROB-GREAT GRANT			0
PROB-YOBG			14,372
PROB-PROP 36			69
PROBATION			353,010
TITLE II GRANTS			0
VICTIM WITNESS			1,198
FEMALE JUV CENTER			0
VICTIM ASSIST PROG			26,514
PROB. MISC GRANTS			14,467
FIRE			659,730
OFFICE OF EMERG MGT			34,695
HOMELAND SECURITY			69
AG COMMISSIONER			123,167
BLDG INSPECTION			14,429
PLANNING			53,259
LAFCO			1,023
REGIONAL PLANNING			0

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**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
KCAG			2,020
RECORDER			29,740
PUBLIC GUARDIAN			56,133
ANIMAL CONTROL			83,472
ANIMAL SHELTER			29,261
HEALTH DEPT			21,887
HEALTH-ADMIN			204,473
COMM. DISEASE			137,496
EHS			38,119
PUB HLTH NURSING			15,265
HEALTH LAB			11,010
MEDICAL RECORDS			69
TOBACCO GRANT			8,622
WIC			78,874
TB PROGRAM			3,732
FAMILY PLANNING			0
HEALTH INFO MGT			8,314
EMERGENCY PREP			37,090
AIDS PROGRAM			6,321
CHILD HEALTH			17,685
CALIFORNIA CHILDREN			28,665
HEALTH GRANTS			22,332
MARGOLIN GRANT			5,426
MEDICAL ASSISTANCE			251
MENTAL HEALTH			94,069
MENTAL HLTH-CNTY			9,827
SUBSTANCE ABUSE			34,232
BHA-MH ACT			159,997
FIRST 5			7,171
AOD GRANTS			0
BHA			31,468
HUMAN SERVICES			1,562,142
WHOLE PERSON CARE			4,282
IHSS			12,703
CATEGORICAL AID			0
CHILD ABUSE			0

All Monetary Values Are \$ Dollars

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**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
JOB TRAINING			57,546
LIBRARY			174,647
AG EXTENSION			32,572
ROADS			511,169
PARKS			47,559
BLDG PROJECTS			0
FLEET MANAGEMENT			64,149
BLDG MAINTENANCE			121,639
SURVEYOR			13,834
KCAPTA AITS			0
TRANSIT AGENCY			5,459
KCAPTA VAN POOL			0
AITS II			0
GREENFIELD AITS			0
VENTURA AITS			0
SACRAMENTO AITS			0
CAL VANS ADMIN			14,694
VANPOOL			3,699
AITS			7,448
PW-ADMIN			63,257
KCWMA			14,774
OTHER			1,140,762
Direct Billed Total			1,975,495
Unallocated Total			2,127,053
Totals	17,192,553	( 178,151)	17,014,402

Deviation  
0



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**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	( 4,663,529)	0	0	0	0	0	0
EQUIPMENT	0	( 1,386,167)	0	0	0	0	0
ADMINISTRATION	8,330	3,034	4,714	( 1,612,136)	5,377	8,410	0
INSURANCE	0	0	( 2,009,416)	250,916	0	11,172	0
HUMAN RESOURCES	3,550	1,360	4,747	3,449	( 1,242,455)	12,329	0
FINANCE	6,510	224,774	9,274	9,426	14,194	( 3,399,507)	0
COMMUNICATIONS	7,729	43,397	8,595	4,821	13,012	16,006	( 1,553,703)
COUNTY COUNSEL	3,602	1,971	6,480	5,539	10,252	14,775	0
BOARD OF SUP.	8,330	0	4,748	2,774	5,520	7,331	0
ASSESSOR	8,899	7,472	11,952	7,788	18,138	21,942	0
F/A REPAIR	0	0	0	0	0	0	0
ELECTIONS	5,672	29,269	3,947	3,502	4,732	9,672	0
EMP. BENEFITS	0	0	0	0	0	193	0
INFO. TECHNOLOGY	30,416	0	14,487	14,117	20,503	34,586	0
ITD PC REPLACEMENT	0	0	0	324	0	538	0
PURCHASING	1,223	0	1,238	576	1,577	1,818	0
MICROFILM/STORAGE	11,221	0	1,849	443	0	1,006	0
CENTRAL SERVICES	7,081	0	2,786	2,003	3,155	6,991	0
TELECOMMUNICATION	0	0	69	2,023	0	3,891	0
IT ADMIN.	0	0	1,816	17	3,155	1,745	0
UNEMP. INS.	0	0	0	2	0	56	0
WORKERS COMP	0	0	0	3,832	0	6,143	0
LIAB. INSURANCE	0	0	0	7,287	0	11,890	0
LAW LIBRARY	2,300	0	888	236	630	1,054	0
GEN. FUND COURT	175,132	0	16,369	13,376	0	27,851	0
DA AB109	0	0	1,599	1,103	2,760	3,099	0
COURT REPORTER	0	0	0	100	0	144	0
DA PROSECUTION	21,924	41,929	22,706	17,674	33,121	42,241	0
DA CAC GRANT	0	3,017	506	455	788	1,264	0
CHILD SUPPORT	0	0	28,030	13,276	38,641	42,321	0
DA CHILD ABDUCT.	0	0	725	538	1,183	1,542	0
CHILD ADVOCACY	10,696	2,140	2,046	1,677	2,839	5,070	0
DA FED VAWA	0	0	1,379	970	2,365	2,809	0
DA PRISONS	0	0	3,563	3,170	6,309	8,167	0
DA ST RAPE GRANT	0	0	69	0	0	0	0

All Monetary Values Are \$ Dollars

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Report Output Prepared By County of Kings





**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**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	5,411	942	774	1,577	( 3,580)	0
GRAND JURY	0	825	69	332	0	2,548	0
SHERIFF ADMIN	65,987	31,811	11,524	8,297	13,406	23,280	0
SHERIFF- CIVIL	0	0	69	117	0	168	0
SHERIFF-GTF	0	0	0	0	0	0	0
SHERIFF-NTF	0	0	0	0	0	0	0
SHERIFF-MAJOR CRIMES	24,988	1,033	1,888	853	788	2,510	0
SHERIFF-AB109	0	5,196	27,148	24,372	48,893	63,821	0
SHERIFF-OPS.	0	199,270	650,900	36,033	51,259	85,904	980,597
RURAL CRIME	0	0	1,379	1,217	2,365	3,052	0
SHERIFF OPS-AB443	0	0	2,253	1,846	3,943	4,821	0
COURT SECURITY	0	0	7,713	5,983	13,800	16,390	0
SHERIFF - JAIL	2,094,700	52,349	85,101	48,151	83,591	120,790	0
JAIL KITCHEN	42,191	6,280	4,747	14	7,097	6,664	0
SHERIFF-INMATE	0	0	69	496	0	1,477	0
ASSET FORFEITURE	0	0	69	146	0	263	0
SHERIFF-SPECIAL TRUST	0	0	69	83	0	291	0
JUVENILE CENTER	171,269	8,132	24,996	14,401	35,487	42,302	0
PROBATION-AB109	0	4,705	9,022	6,344	16,167	18,738	0
PROBATION-SB678	0	1,761	2,253	4,361	3,943	9,154	0
PROB-GREAT GRANT	0	0	0	0	0	0	0
PROB-YOBG	0	0	2,253	2,242	3,943	5,934	0
PROB-PROP 36	0	0	69	0	0	0	0
PROBATION	40,431	5,467	28,022	18,661	40,612	52,710	141,642
TITLE II GRANTS	0	0	0	0	0	0	0
VICTIM WITNESS	0	767	431	0	0	0	0
FEMALE JUV CENTER	0	0	0	0	0	0	0
VICTIM ASSIST PROG	0	16,628	1,816	1,017	3,155	3,898	0
PROB. MISC GRANTS	0	1,382	2,454	1,616	3,943	5,072	0
FIRE	71,961	379,897	49,679	41,121	67,819	105,566	( 82,716)
OFFICE OF EMERG MGT	0	25,742	942	1,831	1,577	3,900	0
HOMELAND SECURITY	0	0	69	0	0	0	0
AG COMMISSIONER	42,067	4,033	14,010	8,536	18,926	24,971	0
BLDG INSPECTION	1,525	0	2,101	2,151	3,155	5,497	0
PLANNING	4,593	4,813	4,856	3,834	7,097	10,728	0



County of Kings
Cost Plan Year 2022-2023
Fiscal Year 2020-2021
Detail Of Allocated Costs

Table with columns: Department, BUILDING (1.5), EQUIPMENT (2.5), INSURANCE (4.5), ADMINISTRATION (3.5), HUMAN RESOURCES (5.5), FINANCE (6.5), COMMUNICATIONS (7.5). Rows include departments like LAFCO, REGIONAL PLANNING, KCAG, RECORDER, PUBLIC GUARDIAN, ANIMAL CONTROL, ANIMAL SHELTER, HEALTH DEPT, HEALTH-ADMIN, COMM. DISEASE, EHS, PUB HLTH NURSING, HEALTH LAB, MEDICAL RECORDS, TOBACCO GRANT, WIC, TB PROGRAM, FAMILY PLANNING, HEALTH INFO MGT, EMERGENCY PREP, AIDS PROGRAM, CHILD HEALTH, CALIFORNIA CHILDREN, HEALTH GRANTS, MARGOLIN GRANT, MEDICAL ASSISTANCE, MENTAL HEALTH, MENTAL HLTH-CNTY, SUBSTANCE ABUSE, BHA-MH ACT, FIRST 5, AOD GRANTS, BHA, HUMAN SERVICES, WHOLE PERSON CARE.

**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**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	69	5,146	0	7,939	0
CATEGORICAL AID	0	0	0	0	0	0	0
CHILD ABUSE	0	0	0	0	0	0	0
JOB TRAINING	0	0	10,987	0	19,715	24,345	0
LIBRARY	36,075	76,629	17,356	6,695	13,808	23,224	0
AG EXTENSION	24,420	0	3,021	529	788	1,392	0
ROADS	973	0	360,448	47,170	16,561	86,017	0
PARKS	16,091	0	7,448	3,703	7,097	12,986	0
BLDG PROJECTS	0	0	0	0	0	0	0
FLEET MANAGEMENT	10,447	0	7,642	10,090	5,520	30,450	0
BLDG MAINTENANCE	22,943	0	17,545	11,062	26,812	43,277	0
SURVEYOR	0	0	2,253	2,166	3,943	5,472	0
KCAPTA AITS	0	0	0	0	0	0	0
TRANSIT AGENCY	0	0	0	0	0	5,459	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	1,537	0	0	4,291	0
VANPOOL	0	0	0	0	0	3,699	0
AITs	0	0	0	0	0	7,448	0
PW-ADMIN	6,665	0	3,057	0	3,155	2,261	0
KCWMA	0	0	0	0	0	14,774	0
OTHER	899,974	0	0	0	0	( 15,463)	148,395
Direct Billings	0	0	106,691	350,001	234,029	47,777	293,874
Unallocated	0	0	0	244,196	0	1,357,019	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

All Monetary Values Are \$ Dollars

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County of Kings
Cost Plan Year 2022-2023
Fiscal Year 2020-2021
Detail Of Allocated Costs

Table with columns: Department, COUNTY COUNSEL, Total Plan Allocated. Rows include various departments like BUILDING DEPRECIATION, EQUIPMENT, ADMINISTRATION, etc., with corresponding values.

All Monetary Values Are \$ Dollars

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**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Detail Of Allocated Costs**

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
DA MISC GRANTS	0	5,124
GRAND JURY	1,327	5,101
SHERIFF ADMIN	50,619	204,924
SHERIFF- CIVIL	0	354
SHERIFF-GTF	0	0
SHERIFF-NTF	0	0
SHERIFF-MAJOR CRIMES	0	32,060
SHERIFF-AB109	32,730	202,160
SHERIFF-OPS.	0	2,003,963
RURAL CRIME	0	8,013
SHERIFF OPS-AB443	0	12,863
COURT SECURITY	0	43,886
SHERIFF - JAIL	0	2,484,682
JAIL KITCHEN	0	66,993
SHERIFF-INMATE	0	2,042
ASSET FORFEITURE	0	478
SHERIFF-SPECIAL TRUST	0	443
JUVENILE CENTER	0	296,587
PROBATION-AB109	0	54,976
PROBATION-SB678	0	21,472
PROB-GREAT GRANT	0	0
PROB-YOBG	0	14,372
PROB-PROP 36	0	69
PROBATION	25,465	353,010
TITLE II GRANTS	0	0
VICTIM WITNESS	0	1,198
FEMALE JUV CENTER	0	0
VICTIM ASSIST PROG	0	26,514
PROB. MISC GRANTS	0	14,467
FIRE	26,403	659,730
OFFICE OF EMERG MGT	703	34,695
HOMELAND SECURITY	0	69
AG COMMISSIONER	10,624	123,167
BLDG INSPECTION	0	14,429
PLANNING	17,338	53,259

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**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Detail Of Allocated Costs**

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
LAFCO	( 144)	1,023
REGIONAL PLANNING	0	0
KCAG	0	2,020
RECORDER	6,093	29,740
PUBLIC GUARDIAN	25,799	56,133
ANIMAL CONTROL	0	83,472
ANIMAL SHELTER	0	29,261
HEALTH DEPT	0	21,887
HEALTH-ADMIN	68,585	204,473
COMM. DISEASE	0	137,496
EHS	3,906	38,119
PUB HLTH NURSING	0	15,265
HEALTH LAB	0	11,010
MEDICAL RECORDS	0	69
TOBACCO GRANT	0	8,622
WIC	0	78,874
TB PROGRAM	0	3,732
FAMILY PLANNING	0	0
HEALTH INFO MGT	0	8,314
EMERGENCY PREP	0	37,090
AIDS PROGRAM	0	6,321
CHILD HEALTH	0	17,685
CALIFORNIA CHILDREN	0	28,665
HEALTH GRANTS	0	22,332
MARGOLIN GRANT	0	5,426
MEDICAL ASSISTANCE	0	251
MENTAL HEALTH	0	94,069
MENTAL HLTH-CNTY	0	9,827
SUBSTANCE ABUSE	0	34,232
BHA-MH ACT	0	159,997
FIRST 5	( 2,337)	7,171
AOD GRANTS	0	0
BHA	( 15,312)	31,468
HUMAN SERVICES	( 177,904)	1,562,142
WHOLE PERSON CARE	0	4,282

All Monetary Values Are \$ Dollars

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**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Detail Of Allocated Costs**

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
IHSS	( 451)	12,703
CATEGORICAL AID	0	0
CHILD ABUSE	0	0
JOB TRAINING	2,499	57,546
LIBRARY	860	174,647
AG EXTENSION	2,422	32,572
ROADS	0	511,169
PARKS	234	47,559
BLDG PROJECTS	0	0
FLEET MANAGEMENT	0	64,149
BLDG MAINTENANCE	0	121,639
SURVEYOR	0	13,834
KCAPTA AITS	0	0
TRANSIT AGENCY	0	5,459
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	14,694
VANPOOL	0	3,699
AITs	0	7,448
PW-ADMIN	48,119	63,257
KCWMA	0	14,774
OTHER	107,856	1,140,762
Direct Billings	943,123	1,975,495
Unallocated	525,838	2,127,053
<b>Total</b>	<b>0</b>	<b>17,014,402</b>

All Monetary Values Are \$ Dollars

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**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>BUILDING DEPRECIATION</b>		
1.4.1 BUILDING DEPRECIATION	ACTUAL BUILDING DEPRECIATION CHARGES	DEPRECIATION REPORT
<b>EQUIPMENT DEPRECIATION</b>		
2.4.1 EQUIPMENT DEPRECIATION	DEPARTMENTAL EQUIPMENT INVENTORIES	FIXED ASSET REPORT AS OF 6/30/12
<b>ADMINISTRATION</b>		
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
<b>INSURANCE</b>		
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
<b>HUMAN RESOURCES</b>		
5.4.1 PERSONNEL	NUMBER OF EMPLOYEES	BUDGET & PAYROLL REPORTS
<b>FINANCE</b>		
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 2022-2023**  
**Fiscal Year 2020-2021**  
**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 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BUILDING DEPRECIATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,663,529			4,663,529
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>4,663,529</u>	<u>0</u>	<u>0</u>	<u>4,663,529</u>



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING DEPRECIATION**

	Total	General & Admin	BUILDING DEPRECIATION
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Other Expense &amp; Cost</b>			
BUILDING DEPRECIATION	4,663,529	0	4,663,529
<b>Departmental Totals</b>			
Total Expenditures	4,663,529	0	4,663,529
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	4,663,529	0	4,663,529
<b>Allocation Step 1</b>			
1st Allocation	4,663,529	0	4,663,529
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 01 BUILDING DEPRECIATION</b>			
Total Allocated	4,663,529	0	4,663,529



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**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	0.1786	8,330		8,330		8,330
HUMAN RESOURCES	3,550	0.0761	3,550		3,550		3,550
FINANCE	6,510	0.1396	6,510		6,510		6,510
COMMUNICATIONS	7,729	0.1657	7,729		7,729		7,729
COUNTY COUNSEL	3,602	0.0772	3,602		3,602		3,602
BOARD OF SUP.	8,330	0.1786	8,330		8,330		8,330
ASSESSOR	8,899	0.1908	8,899		8,899		8,899
ELECTIONS	5,672	0.1216	5,672		5,672		5,672
INFO. TECHNOLOGY	30,416	0.6522	30,416		30,416		30,416
PURCHASING	1,223	0.0262	1,223		1,223		1,223
MICROFILM/STORAGE	11,221	0.2406	11,221		11,221		11,221
CENTRAL SERVICES	7,081	0.1518	7,081		7,081		7,081
LAW LIBRARY	2,300	0.0493	2,300		2,300		2,300
GEN. FUND COURT	175,132	3.7554	175,132		175,132		175,132
DA PROSECUTION	21,924	0.4701	21,924		21,924		21,924
CHILD ADVOCACY	10,696	0.2294	10,696		10,696		10,696
SHERIFF ADMIN	65,987	1.4150	65,987		65,987		65,987
SHERIFF-MAJOR CRIMES	24,988	0.5358	24,988		24,988		24,988
SHERIFF - JAIL	2,094,700	44.9169	2,094,700		2,094,700		2,094,700
JAIL KITCHEN	42,191	0.9047	42,191		42,191		42,191
JUVENILE CENTER	171,269	3.6725	171,269		171,269		171,269
PROBATION	40,431	0.8670	40,431		40,431		40,431
FIRE	71,961	1.5431	71,961		71,961		71,961
AG COMMISSIONER	42,067	0.9020	42,067		42,067		42,067
BLDG INSPECTION	1,525	0.0327	1,525		1,525		1,525
PLANNING	4,593	0.0985	4,593		4,593		4,593
LAFCO	239	0.0051	239		239		239
RECORDER	1,345	0.0288	1,345		1,345		1,345
PUBLIC GUARDIAN	6,368	0.1365	6,368		6,368		6,368
ANIMAL SHELTER	4,872	0.1045	4,872		4,872		4,872



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**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	36,952	0.7924	36,952		36,952		36,952
BHA	2,734	0.0586	2,734		2,734		2,734
HUMAN SERVICES	712,238	15.2725	712,238		712,238		712,238
LIBRARY	36,075	0.7736	36,075		36,075		36,075
AG EXTENSION	24,420	0.5236	24,420		24,420		24,420
ROADS	973	0.0209	973		973		973
PARKS	16,091	0.3450	16,091		16,091		16,091
FLEET MANAGEMENT	10,447	0.2240	10,447		10,447		10,447
BLDG MAINTENANCE	22,943	0.4920	22,943		22,943		22,943
CAL VANS ADMIN	8,866	0.1901	8,866		8,866		8,866
PW-ADMIN	6,665	0.1429	6,665		6,665		6,665
OTHER	899,974	19.2981	899,974		899,974		899,974
SubTotal	4,663,529	100.0000	4,663,529		4,663,529		4,663,529
TOTAL	4,663,529	100.0000	4,663,529		4,663,529		4,663,529

Allocation Basis: ACTUAL BUILDING DEPRECIATION CHARGES

Allocation Source: DEPRECIATION REPORT

**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**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	65,987	65,987
SHERIFF-MAJOR CRIMES	24,988	24,988
SHERIFF - JAIL	2,094,700	2,094,700
JAIL KITCHEN	42,191	42,191
JUVENILE CENTER	171,269	171,269
PROBATION	40,431	40,431
FIRE	71,961	71,961
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	36,952	36,952
BHA	2,734	2,734
HUMAN SERVICES	712,238	712,238



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING DEPRECIATION**

Receiving Department	Total	BUILDING
LIBRARY	36,075	36,075
AG EXTENSION	24,420	24,420
ROADS	973	973
PARKS	16,091	16,091
FLEET MANAGEMENT	10,447	10,447
BLDG MAINTENANCE	22,943	22,943
CAL VANS ADMIN	8,866	8,866
PW-ADMIN	6,665	6,665
OTHER	899,974	899,974
Direct Billed	0	0
<b>Total</b>	<b>4,663,529</b>	<b>4,663,529</b>





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 \$1,386,167 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 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .2 - Costs To Be Allocated**  
**For Department EQUIPMENT DEPRECIATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,386,167			1,386,167
Total Allocated Additions:			0	0
Total To Be Allocated:	1,386,167	0		1,386,167

**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department EQUIPMENT DEPRECIATION**

	Total	General & Admin	EQUIPMENT
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Other Expense &amp; Cost</b>			
EQUIPMENT USE ALLOW	1,386,167	0	1,386,167
<b>Departmental Totals</b>			
Total Expenditures	1,386,167	0	1,386,167
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	1,386,167	0	1,386,167
<b>Allocation Step 1</b>			
1st Allocation	1,386,167	0	1,386,167
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 02 EQUIPMENT DEPRECIATION</b>			
Total Allocated	1,386,167	0	1,386,167

\* - Indicates Disallowed Expenditure



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**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	0.2189	3,034		3,034		3,034
HUMAN RESOURCES	9,688	0.0981	1,360		1,360		1,360
FINANCE	1,601,343	16.2155	224,774		224,774		224,774
COMMUNICATIONS	309,171	3.1307	43,397		43,397		43,397
COUNTY COUNSEL	14,043	0.1422	1,971		1,971		1,971
ASSESSOR	53,233	0.5390	7,472		7,472		7,472
ELECTIONS	208,518	2.1115	29,269		29,269		29,269
DA PROSECUTION	298,713	3.0248	41,929		41,929		41,929
DA CAC GRANT	21,496	0.2177	3,017		3,017		3,017
CHILD ADVOCACY	15,249	0.1544	2,140		2,140		2,140
DA MISC GRANTS	38,547	0.3903	5,411		5,411		5,411
GRAND JURY	5,881	0.0596	825		825		825
SHERIFF ADMIN	226,628	2.2949	31,811		31,811		31,811
SHERIFF-MAJOR CRIMES	7,357	0.0745	1,033		1,033		1,033
SHERIFF-AB109	37,014	0.3748	5,196		5,196		5,196
SHERIFF-OPS.	1,419,641	14.3756	199,270		199,270		199,270
SHERIFF - JAIL	372,948	3.7766	52,349		52,349		52,349
JAIL KITCHEN	44,741	0.4531	6,280		6,280		6,280
JUVENILE CENTER	57,932	0.5866	8,132		8,132		8,132
PROBATION-AB109	33,516	0.3394	4,705		4,705		4,705
PROBATION-SB678	12,549	0.1271	1,761		1,761		1,761
PROBATION	38,951	0.3944	5,467		5,467		5,467
VICTIM WITNESS	5,467	0.0554	767		767		767
VICTIM ASSIST PROG	118,463	1.1996	16,628		16,628		16,628
PROB. MISC GRANTS	9,846	0.0997	1,382		1,382		1,382
FIRE	2,706,459	27.4062	379,897		379,897		379,897
OFFICE OF EMERG MGT	183,390	1.8570	25,742		25,742		25,742
AG COMMISSIONER	28,731	0.2909	4,033		4,033		4,033
PLANNING	34,290	0.3472	4,813		4,813		4,813
RECORDER	19,298	0.1954	2,709		2,709		2,709



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**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
PUBLIC GUARDIAN	7,445	0.0754	1,045		1,045		1,045
ANIMAL CONTROL	24,922	0.2524	3,498		3,498		3,498
ANIMAL SHELTER	11,019	0.1116	1,547		1,547		1,547
HEALTH DEPT	113,324	1.1475	15,907		15,907		15,907
HEALTH-ADMIN	396,378	4.0138	55,638		55,638		55,638
COMM. DISEASE	362,461	3.6704	50,877		50,877		50,877
EHS	11,495	0.1164	1,614		1,614		1,614
WIC	184,121	1.8644	25,844		25,844		25,844
EMERGENCY PREP	187,973	1.9035	26,385		26,385		26,385
CALIFORNIA CHILDREN	11,551	0.1170	1,621		1,621		1,621
BHA-MH ACT	54,434	0.5512	7,641		7,641		7,641
BHA	9,597	0.0972	1,347		1,347		1,347
LIBRARY	545,922	5.5281	76,629		76,629		76,629
SubTotal	9,875,359	100.0000	1,386,167		1,386,167		1,386,167
TOTAL	9,875,359	100.0000	1,386,167		1,386,167		1,386,167

Allocation Basis: DEPARTMENTAL EQUIPMENT INVENTORIES

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

**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .5 - Allocation Summary**  
**For Department EQUIPMENT DEPRECIATION**

Receiving Department	Total	EQUIPMENT
ADMINISTRATION	3,034	3,034
HUMAN RESOURCES	1,360	1,360
FINANCE	224,774	224,774
COMMUNICATIONS	43,397	43,397
COUNTY COUNSEL	1,971	1,971
ASSESSOR	7,472	7,472
ELECTIONS	29,269	29,269
DA PROSECUTION	41,929	41,929
DA CAC GRANT	3,017	3,017
CHILD ADVOCACY	2,140	2,140
DA MISC GRANTS	5,411	5,411
GRAND JURY	825	825
SHERIFF ADMIN	31,811	31,811
SHERIFF-MAJOR CRIMES	1,033	1,033
SHERIFF-AB109	5,196	5,196
SHERIFF-OPS.	199,270	199,270
SHERIFF - JAIL	52,349	52,349
JAIL KITCHEN	6,280	6,280
JUVENILE CENTER	8,132	8,132
PROBATION-AB109	4,705	4,705
PROBATION-SB678	1,761	1,761
PROBATION	5,467	5,467
VICTIM WITNESS	767	767
VICTIM ASSIST PROG	16,628	16,628
PROB. MISC GRANTS	1,382	1,382
FIRE	379,897	379,897
OFFICE OF EMERG MGT	25,742	25,742
AG COMMISSIONER	4,033	4,033
PLANNING	4,813	4,813
RECORDER	2,709	2,709
PUBLIC GUARDIAN	1,045	1,045
ANIMAL CONTROL	3,498	3,498
ANIMAL SHELTER	1,547	1,547



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .5 - Allocation Summary**  
**For Department EQUIPMENT DEPRECIATION**

Receiving Department	Total	EQUIPMENT
HEALTH DEPT	15,907	15,907
HEALTH-ADMIN	55,638	55,638
COMM. DISEASE	50,877	50,877
EHS	1,614	1,614
WIC	25,844	25,844
EMERGENCY PREP	26,385	26,385
CALIFORNIA CHILDREN	1,621	1,621
BHA-MH ACT	7,641	7,641
BHA	1,347	1,347
LIBRARY	76,629	76,629
Direct Billed	0	0
<b>Total</b>	<b>1,386,167</b>	<b>1,386,167</b>

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 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ADMINISTRATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,551,116			1,551,116
BUILDING DEPRECIATION	8,330		8,330	
EQUIPMENT DEPRECIATION	3,034		3,034	
ADMINISTRATION		3,083	3,083	
INSURANCE		4,714	4,714	
HUMAN RESOURCES		5,377	5,377	
FINANCE		8,410	8,410	
COUNTY COUNSEL		31,155	31,155	
Total Allocated Additions:	<u>11,364</u>	<u>52,739</u>	<u>64,103</u>	<u>64,103</u>
Total To Be Allocated:	<u><u>1,562,480</u></u>	<u><u>52,739</u></u>		<u><u>1,615,219</u></u>



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule 3 - Costs Allocated By Activity**  
**For Department ADMINISTRATION**

	Total	General & Admin	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	725,141	0	164,242	184,951	266,330
FRINGE BENEFITS	352,243	0	79,783	89,857	129,344
<b>Other Expense &amp; Cost</b>					
SERVICES & SUPPLIES	473,732	0	107,300	120,849	173,955
FIXED ASSETS	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	1,551,116	0	351,325	395,657	569,629
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Total	1,551,116	0	351,325	395,657	569,629
<b>Allocation Step 1</b>					
Inbound- All Others	11,364	11,364	0	0	0
Reallocate Admin Costs	( 11,364)	( 11,364)	2,574	2,899	4,173
Unallocated Costs	( 236,223)	0	0	0	0
1st Allocation	1,326,257	0	353,899	398,556	573,802
<b>Allocation Step 2</b>					
Inbound- All Others	52,739	52,739	0	0	0
Reallocate Admin Costs	( 52,739)	( 52,739)	11,945	13,453	19,368
Unallocated Costs	( 7,973)	0	0	0	0
2nd Allocation	44,766	0	11,945	13,453	19,368
<b>Total For 04 ADMINISTRATION</b>					
Total Allocated	1,371,023	0	365,844	412,009	593,170

\* - Indicates Disallowed Expenditure

Schedule 3.3

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**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ADMINISTRATION**

	PERSONNEL ADMIN	UNALLOWED
<b>Wages &amp; Benefits</b>		
SALARIES & WAGES	0	109,618
FRINGE BENEFITS	0	53,259
<b>Other Expense &amp; Cost</b>		
SERVICES & SUPPLIES	0	71,628
FIXED ASSETS	0	0
<b>Departmental Totals</b>		
Total Expenditures	0	234,505
<b>Deductions</b>		
Total Deductions	0	0
<b>Functional Cost</b>		
Functional Cost	0	234,505
<b>Allocation Step 1</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	0	1,718
Unallocated Costs	0	( 236,223)
1st Allocation	0	0
<b>Allocation Step 2</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	0	7,973
Unallocated Costs	0	( 7,973)
2nd Allocation	0	0
<b>Total For 04 ADMINISTRATION</b>		
Total Allocated	0	0



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**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	1,095	0.4098	1,450		1,450		1,450
INSURANCE	2,661	0.9958	3,524		3,524	119	3,643
HUMAN RESOURCES	1,185	0.4434	1,569		1,569	53	1,622
FINANCE	3,238	1.2117	4,288		4,288	145	4,433
COMMUNICATIONS	1,656	0.6197	2,193		2,193	74	2,267
COUNTY COUNSEL	1,903	0.7121	2,520		2,520	85	2,605
BOARD OF SUP.	953	0.3566	1,262		1,262	43	1,305
ASSESSOR	2,675	1.0010	3,543		3,543	120	3,663
ELECTIONS	1,203	0.4502	1,593		1,593	54	1,647
INFO. TECHNOLOGY	4,849	1.8146	6,422		6,422	218	6,640
ITD PC REPLACEMENT	111	0.0415	147		147	5	152
PURCHASING	198	0.0741	262		262	9	271
MICROFILM/STORAGE	152	0.0569	201		201	7	208
CENTRAL SERVICES	688	0.2575	911		911	31	942
TELECOMMUNICATION	695	0.2601	920		920	31	951
IT ADMIN.	6	0.0022	8		8		8
UNEMP. INS.	1	0.0004	1		1		1
WORKERS COMP	1,316	0.4925	1,743		1,743	59	1,802
LIAB. INSURANCE	2,503	0.9367	3,315		3,315	112	3,427
LAW LIBRARY	81	0.0303	107		107	4	111
GEN. FUND COURT	4,595	1.7195	6,085		6,085	206	6,291
DA AB109	379	0.1418	502		502	17	519
COURT REPORTER	34	0.0127	45		45	2	47
DA PROSECUTION	6,071	2.2718	8,040		8,040	272	8,312
DA CAC GRANT	156	0.0584	207		207	7	214
CHILD SUPPORT	4,560	1.7064	6,039		6,039	205	6,244
DA CHILD ABDUCT.	185	0.0692	245		245	8	253
CHILD ADVOCACY	576	0.2155	763		763	26	789
DA FED VAWA	333	0.1246	441		441	15	456
DA PRISONS	1,089	0.4075	1,442		1,442	49	1,491



**County of Kings**  
**Cost Plan Year 2022-2023**  
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**Schedule .4 - Detail Activity Allocations**  
**For Department ADMINISTRATION**

Activity - BUDGET ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
					352	12	364
DA MISC GRANTS	266	0.0995	352		151	5	156
GRAND JURY	114	0.0427	151		3,774	128	3,902
SHERIFF ADMIN	2,850	1.0665	3,774		53	2	55
SHERIFF- CIVIL	40	0.0150	53		388	13	401
SHERIFF-MAJOR CRIMES	293	0.1096	388		11,087	376	11,463
SHERIFF-AB109	8,372	3.1329	11,087		16,391	556	16,947
SHERIFF-OPS.	12,377	4.6316	16,391		554	19	573
RURAL CRIME	418	0.1564	554		840	28	868
SHERIFF OPS-AB443	634	0.2373	840		2,722	92	2,814
COURT SECURITY	2,055	0.7690	2,722		21,904	742	22,646
SHERIFF - JAIL	16,540	6.1895	21,904		7		7
JAIL KITCHEN	5	0.0019	7		225	8	233
SHERIFF-INMATE WELFARE	170	0.0636	225		66	2	68
ASSET FORFEITURE TRUST	50	0.0187	66		38	1	39
SHERIFF-SPECIAL TRUST	29	0.0109	38		6,551	222	6,773
JUVENILE CENTER	4,947	1.8512	6,551		2,886	98	2,984
PROBATION-AB109	2,179	0.8154	2,886		1,984	67	2,051
PROBATION-SB678	1,498	0.5606	1,984		1,020	35	1,055
PROB-YOBG	770	0.2881	1,020		8,489	288	8,777
PROBATION	6,410	2.3987	8,489		462	16	478
VICTIM ASSIST PROG	349	0.1306	462		735	25	760
PROB. MISC GRANTS	555	0.2077	735		18,706	634	19,340
FIRE	14,125	5.2857	18,706		833	28	861
OFFICE OF EMERG MGT	629	0.2354	833		3,883	132	4,015
AG COMMISSIONER	2,932	1.0972	3,883		979	33	1,012
BLDG INSPECTION	739	0.2765	979		1,744	59	1,803
PLANNING	1,317	0.4928	1,744		101	3	104
LAFCO	76	0.0284	101		1,040	35	1,075
RECORDER	785	0.2938	1,040		870	29	899
PUBLIC GUARDIAN	657	0.2459	870				

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

Activity - BUDGET ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ANIMAL CONTROL	343	0.1284	454		454	15	469
ANIMAL SHELTER	879	0.3289	1,164		1,164	39	1,203
HEALTH DEPT	485	0.1815	642		642	22	664
HEALTH-ADMIN	189	0.0707	250		250	8	258
COMM. DISEASE	7,995	2.9918	10,588		10,588	359	10,947
EHS	1,556	0.5823	2,061		2,061	70	2,131
PUB HLTH NURSING	671	0.2511	889		889	30	919
HEALTH LAB	527	0.1972	698		698	24	722
TOBACCO GRANT	489	0.1830	648		648	22	670
WIC	2,112	0.7903	2,797		2,797	95	2,892
TB PROGRAM	206	0.0771	273		273	9	282
HEALTH INFO MGT	228	0.0853	302		302	10	312
EMERGENCY PREP	939	0.3514	1,244		1,244	42	1,286
AIDS PROGRAM	294	0.1100	389		389	13	402
CHILD HEALTH	889	0.3327	1,177		1,177	40	1,217
CALIFORNIA CHILDREN	1,332	0.4985	1,764		1,764	60	1,824
HEALTH GRANTS	911	0.3409	1,206		1,206	41	1,247
MARGOLIN GRANT	313	0.1171	415		415	14	429
MENTAL HEALTH	12,331	4.6144	16,330		16,330	553	16,883
MENTAL HLTH-CNTY	1,321	0.4943	1,749		1,749	59	1,808
SUBSTANCE ABUSE	3,928	1.4699	5,202		5,202	176	5,378
BHA-MH ACT	13,149	4.9205	17,414		17,414	590	18,004
FIRST 5	1,632	0.6107	2,161		2,161	73	2,234
BHA	5	0.0019	7		7		7
HUMAN SERVICES	56,911	21.2970	75,372		75,372	2,559	77,931
WHOLE PERSON CARE	530	0.1983	702		702	24	726
IHSS	1,768	0.6616	2,341		2,341	79	2,420
LIBRARY	2,300	0.8607	3,046		3,046	103	3,149
AG EXTENSION	182	0.0681	241		241	8	249
ROADS	16,203	6.0634	21,458		21,458	727	22,185



All Monetary Values Are \$ Dollars

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**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**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
PARKS	1,272	0.4760	1,685		1,685	57	1,742
FLEET MANAGEMENT	3,466	1.2970	4,590		4,590	156	4,746
BLDG MAINTENANCE	3,800	1.4220	5,032		5,032	171	5,203
SURVEYOR	744	0.2784	985		985	33	1,018
SubTotal	267,228	100.0000	353,899		353,899	11,945	365,844
TOTAL	267,228	100.0000	353,899		353,899	11,945	365,844

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET





**County of Kings**  
**Cost Plan Year 2022-2023**  
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**Schedule .4 - Detail Activity Allocations**  
**For Department ADMINISTRATION**

Activity - DEPT ADMIN	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
ADMINISTRATION	1,095	0.4098	1,633		1,633		1,633
INSURANCE	2,661	0.9958	3,969		3,969	135	4,104
HUMAN RESOURCES	1,185	0.4434	1,767		1,767	60	1,827
FINANCE	3,238	1.2117	4,829		4,829	164	4,993
COMMUNICATIONS	1,656	0.6197	2,470		2,470	84	2,554
COUNTY COUNSEL	1,903	0.7121	2,838		2,838	96	2,934
BOARD OF SUP.	953	0.3566	1,421		1,421	48	1,469
ASSESSOR	2,675	1.0010	3,990		3,990	135	4,125
ELECTIONS	1,203	0.4502	1,794		1,794	61	1,855
INFO. TECHNOLOGY	4,849	1.8146	7,232		7,232	245	7,477
ITD PC REPLACEMENT	111	0.0415	166		166	6	172
PURCHASING	198	0.0741	295		295	10	305
MICROFILM/STORAGE	152	0.0569	227		227	8	235
CENTRAL SERVICES	688	0.2575	1,026		1,026	35	1,061
TELECOMMUNICATION	695	0.2601	1,037		1,037	35	1,072
IT ADMIN.	6	0.0022	9		9		9
UNEMP. INS.	1	0.0004	1		1		1
WORKERS COMP	1,316	0.4925	1,963		1,963	67	2,030
LIAB. INSURANCE	2,503	0.9367	3,733		3,733	127	3,860
LAW LIBRARY	81	0.0303	121		121	4	125
GEN. FUND COURT	4,595	1.7195	6,853		6,853	232	7,085
DA AB109	379	0.1418	565		565	19	584
COURT REPORTER	34	0.0127	51		51	2	53
DA PROSECUTION	6,071	2.2718	9,055		9,055	307	9,362
DA CAC GRANT	156	0.0584	233		233	8	241
CHILD SUPPORT	4,560	1.7064	6,801		6,801	231	7,032
DA CHILD ABDUCT.	185	0.0692	276		276	9	285
CHILD ADVOCACY	576	0.2155	859		859	29	888
DA FED VAWA	333	0.1246	497		497	17	514
DA PRISONS	1,089	0.4075	1,624		1,624	55	1,679



**County of Kings**  
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**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
DA MISC GRANTS	266	0.0995	397		397	13	410
GRAND JURY	114	0.0427	170		170	6	176
SHERIFF ADMIN	2,850	1.0665	4,251		4,251	144	4,395
SHERIFF- CIVIL	40	0.0150	60		60	2	62
SHERIFF-MAJOR CRIMES	293	0.1096	437		437	15	452
SHERIFF-AB109	8,372	3.1329	12,486		12,486	423	12,909
SHERIFF-OPS.	12,377	4.6316	18,460		18,460	626	19,086
RURAL CRIME	418	0.1564	623		623	21	644
SHERIFF OPS-AB443	634	0.2373	946		946	32	978
COURT SECURITY	2,055	0.7690	3,065		3,065	104	3,169
SHERIFF - JAIL	16,540	6.1895	24,669		24,669	836	25,505
JAIL KITCHEN	5	0.0019	7		7		7
SHERIFF-INMATE WELFARE	170	0.0636	254		254	9	263
ASSET FORFEITURE TRUST	50	0.0187	75		75	3	78
SHERIFF-SPECIAL TRUST	29	0.0109	43		43	1	44
JUVENILE CENTER	4,947	1.8512	7,378		7,378	250	7,628
PROBATION-AB109	2,179	0.8154	3,250		3,250	110	3,360
PROBATION-SB678	1,498	0.5606	2,234		2,234	76	2,310
PROB-YOYG	770	0.2881	1,148		1,148	39	1,187
PROBATION	6,410	2.3987	9,560		9,560	324	9,884
VICTIM ASSIST PROG	349	0.1306	521		521	18	539
PROB. MISC GRANTS	555	0.2077	828		828	28	856
FIRE	14,125	5.2857	21,067		21,067	714	21,781
OFFICE OF EMERG MGT	629	0.2354	938		938	32	970
AG COMMISSIONER	2,932	1.0972	4,373		4,373	148	4,521
BLDG INSPECTION	739	0.2765	1,102		1,102	37	1,139
PLANNING	1,317	0.4928	1,964		1,964	67	2,031
LAFCO	76	0.0284	113		113	4	117
RECORDER	785	0.2938	1,171		1,171	40	1,211
PUBLIC GUARDIAN	657	0.2459	980		980	33	1,013



**County of Kings**  
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**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
	343	0.1284	512		512	17	529
ANIMAL CONTROL	879	0.3289	1,311		1,311	44	1,355
ANIMAL SHELTER	485	0.1815	723		723	25	748
HEALTH DEPT	189	0.0707	282		282	10	292
HEALTH-ADMIN	7,995	2.9918	11,924		11,924	404	12,328
COMM. DISEASE	1,556	0.5823	2,321		2,321	79	2,400
EHS	671	0.2511	1,001		1,001	34	1,035
PUB HLTH NURSING	527	0.1972	786		786	27	813
HEALTH LAB	489	0.1830	729		729	25	754
TOBACCO GRANT	2,112	0.7903	3,150		3,150	107	3,257
WIC	206	0.0771	307		307	10	317
TB PROGRAM	228	0.0853	340		340	12	352
HEALTH INFO MGT	939	0.3514	1,400		1,400	47	1,447
EMERGENCY PREP	294	0.1100	438		438	15	453
AIDS PROGRAM	889	0.3327	1,326		1,326	45	1,371
CHILD HEALTH	1,332	0.4985	1,987		1,987	67	2,054
CALIFORNIA CHILDREN	911	0.3409	1,359		1,359	46	1,405
HEALTH GRANTS	313	0.1171	467		467	16	483
MARGOLIN GRANT	12,331	4.6144	18,391		18,391	623	19,014
MENTAL HEALTH	1,321	0.4943	1,970		1,970	67	2,037
MENTAL HLTH-CNTY	3,928	1.4699	5,858		5,858	199	6,057
SUBSTANCE ABUSE	13,149	4.9205	19,611		19,611	665	20,276
BHA-MH ACT	1,632	0.6107	2,434		2,434	82	2,516
FIRST 5	5	0.0019	7		7		7
BHA	56,911	21.2970	84,880		84,880	2,874	87,754
HUMAN SERVICES	530	0.1983	790		790	27	817
WHOLE PERSON CARE	1,768	0.6616	2,637		2,637	89	2,726
IHSS	2,300	0.8607	3,430		3,430	116	3,546
LIBRARY	182	0.0681	271		271	9	280
AG EXTENSION	16,203	6.0634	24,166		24,166	819	24,985
ROADS							



**County of Kings**  
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**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
PARKS	1,272	0.4760	1,897		1,897	64	1,961
FLEET MANAGEMENT	3,466	1.2970	5,169		5,169	175	5,344
BLDG MAINTENANCE	3,800	1.4220	5,667		5,667	192	5,859
SURVEYOR	744	0.2784	1,110		1,110	38	1,148
SubTotal	267,228	100.0000	398,556		398,556	13,453	412,009
TOTAL	267,228	100.0000	398,556		398,556	13,453	412,009

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET



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

Activity - RISK MANAGEMENT	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
	100	100.0000	573,802	-350,001	223,801	19,368	243,169
INSURANCE	100	100.0000	573,802	-350,001	223,801	19,368	243,169
SubTotal				350,001	350,001		350,001
Direct Billed					573,802	19,368	593,170
TOTAL	100	100.0000	573,802				

Allocation Basis: DIRECT ALLOCATION TO USER DEPARTMENT

Allocation Source: TIME WORKSHEETS

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

Activity - PERSONNEL ADMIN	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
Activity has no Allocatable Costs							
SubTotal							
<b>TOTAL</b>							

Allocation Basis: DIRECT ALLOCATION TO USER DEPARTMENT

Allocation Source: TIME WORKSHEET



**County of Kings**  
**Cost Plan Year 2022-2023**  
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**Schedule .5 - Allocation Summary**  
**For Department ADMINISTRATION**

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
ADMINISTRATION	3,083	1,450	1,633	0	0
INSURANCE	250,916	3,643	4,104	243,169	0
HUMAN RESOURCES	3,449	1,622	1,827	0	0
FINANCE	9,426	4,433	4,993	0	0
COMMUNICATIONS	4,821	2,267	2,554	0	0
COUNTY COUNSEL	5,539	2,605	2,934	0	0
BOARD OF SUP.	2,774	1,305	1,469	0	0
ASSESSOR	7,788	3,663	4,125	0	0
ELECTIONS	3,502	1,647	1,855	0	0
INFO. TECHNOLOGY	14,117	6,640	7,477	0	0
ITD PC REPLACEMENT	324	152	172	0	0
PURCHASING	576	271	305	0	0
MICROFILM/STORAGE	443	208	235	0	0
CENTRAL SERVICES	2,003	942	1,061	0	0
TELECOMMUNICATION	2,023	951	1,072	0	0
IT ADMIN.	17	8	9	0	0
UNEMP. INS.	2	1	1	0	0
WORKERS COMP	3,832	1,802	2,030	0	0
LIAB. INSURANCE	7,287	3,427	3,860	0	0
LAW LIBRARY	236	111	125	0	0
GEN. FUND COURT	13,376	6,291	7,085	0	0
DA AB109	1,103	519	584	0	0
COURT REPORTER	100	47	53	0	0
DA PROSECUTION	17,674	8,312	9,362	0	0
DA CAC GRANT	455	214	241	0	0
CHILD SUPPORT	13,276	6,244	7,032	0	0
DA CHILD ABDUCT.	538	253	285	0	0
CHILD ADVOCACY	1,677	789	888	0	0
DA FED VAWA	970	456	514	0	0
DA PRISONS	3,170	1,491	1,679	0	0
DA MISC GRANTS	774	364	410	0	0
GRAND JURY	332	156	176	0	0
SHERIFF ADMIN	8,297	3,902	4,395	0	0



**County of Kings**  
**Cost Plan Year 2022-2023**  
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**Schedule .5 - Allocation Summary**  
**For Department ADMINISTRATION**

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
SHERIFF- CIVIL	117	55	62	0	0
SHERIFF-MAJOR CRIMES	853	401	452	0	0
SHERIFF-AB109	24,372	11,463	12,909	0	0
SHERIFF-OPS.	36,033	16,947	19,086	0	0
RURAL CRIME	1,217	573	644	0	0
SHERIFF OPS-AB443	1,846	868	978	0	0
COURT SECURITY	5,983	2,814	3,169	0	0
SHERIFF - JAIL	48,151	22,646	25,505	0	0
JAIL KITCHEN	14	7	7	0	0
SHERIFF-INMATE	496	233	263	0	0
ASSET FORFEITURE	146	68	78	0	0
SHERIFF-SPECIAL TRUST	83	39	44	0	0
JUVENILE CENTER	14,401	6,773	7,628	0	0
PROBATION-AB109	6,344	2,984	3,360	0	0
PROBATION-SB678	4,361	2,051	2,310	0	0
PROB-YOBG	2,242	1,055	1,187	0	0
PROBATION	18,661	8,777	9,884	0	0
VICTIM ASSIST PROG	1,017	478	539	0	0
PROB. MISC GRANTS	1,616	760	856	0	0
FIRE	41,121	19,340	21,781	0	0
OFFICE OF EMERG MGT	1,831	861	970	0	0
AG COMMISSIONER	8,536	4,015	4,521	0	0
BLDG INSPECTION	2,151	1,012	1,139	0	0
PLANNING	3,834	1,803	2,031	0	0
LAFCO	221	104	117	0	0
RECORDER	2,286	1,075	1,211	0	0
PUBLIC GUARDIAN	1,912	899	1,013	0	0
ANIMAL CONTROL	998	469	529	0	0
ANIMAL SHELTER	2,558	1,203	1,355	0	0
HEALTH DEPT	1,412	664	748	0	0
HEALTH-ADMIN	550	258	292	0	0
COMM. DISEASE	23,275	10,947	12,328	0	0
EHS	4,531	2,131	2,400	0	0





**County of Kings**  
**Cost Plan Year 2022-2023**  
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**Schedule .5 - Allocation Summary**  
**For Department ADMINISTRATION**

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
PUB HLTH NURSING	1,954	919	1,035	0	0
HEALTH LAB	1,535	722	813	0	0
TOBACCO GRANT	1,424	670	754	0	0
WIC	6,149	2,892	3,257	0	0
TB PROGRAM	599	282	317	0	0
HEALTH INFO MGT	664	312	352	0	0
EMERGENCY PREP	2,733	1,286	1,447	0	0
AIDS PROGRAM	855	402	453	0	0
CHILD HEALTH	2,588	1,217	1,371	0	0
CALIFORNIA CHILDREN	3,878	1,824	2,054	0	0
HEALTH GRANTS	2,652	1,247	1,405	0	0
MARGOLIN GRANT	912	429	483	0	0
MENTAL HEALTH	35,897	16,883	19,014	0	0
MENTAL HLTH-CNTY	3,845	1,808	2,037	0	0
SUBSTANCE ABUSE	11,435	5,378	6,057	0	0
BHA-MH ACT	38,280	18,004	20,276	0	0
FIRST 5	4,750	2,234	2,516	0	0
BHA	14	7	7	0	0
HUMAN SERVICES	165,685	77,931	87,754	0	0
WHOLE PERSON CARE	1,543	726	817	0	0
IHSS	5,146	2,420	2,726	0	0
LIBRARY	6,695	3,149	3,546	0	0
AG EXTENSION	529	249	280	0	0
ROADS	47,170	22,185	24,985	0	0
PARKS	3,703	1,742	1,961	0	0
FLEET MANAGEMENT	10,090	4,746	5,344	0	0
BLDG MAINTENANCE	11,062	5,203	5,859	0	0
SURVEYOR	2,166	1,018	1,148	0	0



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .5 - Allocation Summary**  
**For Department ADMINISTRATION**

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
Direct Billed	350,001	0	0	350,001	0
<b>Total</b>	<b>1,371,023</b>	<b>365,844</b>	<b>412,009</b>	<b>593,170</b>	<b>0</b>



COUNTY OF KINGS  
COUNTYWIDE COST ALLOCATION PLAN  
INSURANCE

NATURE AND EXTENT OF SERVICES

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

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

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

**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .2 - Costs To Be Allocated**  
**For Department INSURANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
	1,745,217			1,745,217
Expenditures Per Financial Statement:				
ADMINISTRATION	231,294	19,622	250,916	
FINANCE		11,172	11,172	
COUNTY COUNSEL		2,111	2,111	
Total Allocated Additions:	<u>231,294</u>	<u>32,905</u>	<u>264,199</u>	<u>264,199</u>
Total To Be Allocated:	<u><u>1,976,511</u></u>	<u><u>32,905</u></u>		<u><u>2,009,416</u></u>



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INSURANCE**

	Total	General & Admin	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
BLANKET BOND	13,793	0	13,793	0	0
PROPERTY/FIRE	148,360	0	0	148,360	0
MEDICAL MALPRACTICE	89,320	0	0	0	89,320
GENERAL LIABILITY	1,468,273	0	0	0	0
POLLUTION LIABILITY	2,478	0	0	0	0
AIRCRAFT INSURANCE	17,371	0	0	0	0
CYBER INSURANCE	5,622	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	1,745,217	0	13,793	148,360	89,320
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Total Expenditures	1,745,217	0	13,793	148,360	89,320
<b>Allocation Step 1</b>					
Inbound- All Others	231,294	231,294	0	0	0
Reallocate Admin Costs	( 231,294)	( 231,294)	1,828	19,662	11,838
1st Allocation	1,976,511	0	15,621	168,022	101,158
<b>Allocation Step 2</b>					
Inbound- All Others	32,905	32,905	0	0	0
Reallocate Admin Costs	( 32,905)	( 32,905)	260	2,797	1,684
2nd Allocation	32,905	0	260	2,797	1,684
<b>Total For 03 INSURANCE</b>					
Total Allocated	2,009,416	0	15,881	170,819	102,842

\* - Indicates Disallowed Expenditure

Schedule 4.3

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**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INSURANCE**

	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB	AIRCRAFT INSURANCE	CYBER INSURANCE
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
BLANKET BOND	0	0	0	0	0
PROPERTY/FIRE	0	0	0	0	0
MEDICAL MALPRACTICE	0	0	0	0	0
GENERAL LIABILITY	880,964	587,309	0	0	0
POLLUTION LIABILITY	0	0	2,478	0	0
AIRCRAFT INSURANCE	0	0	0	17,371	0
CYBER INSURANCE	0	0	0	0	5,622
<b>Departmental Totals</b>					
Total Expenditures	880,964	587,309	2,478	17,371	5,622
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	880,964	587,309	2,478	17,371	5,622
<b>Allocation Step 1</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	116,755	77,836	328	2,302	745
1st Allocation	997,719	665,145	2,806	19,673	6,367
<b>Allocation Step 2</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	16,610	11,073	47	328	106
2nd Allocation	16,610	11,073	47	328	106
<b>Total For 03 INSURANCE</b>					
Total Allocated	1,014,329	676,218	2,853	20,001	6,473



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - BLANKET BOND	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department					69		69
ADMINISTRATION	700	0.4417	69		89	1	90
HUMAN RESOURCES	900	0.5679	89		177	3	180
FINANCE	1,800	1.1359	177		163	3	166
COMMUNICATIONS	1,650	1.0412	163		128	2	130
COUNTY COUNSEL	1,300	0.8203	128		69	1	70
BOARD OF SUP.	700	0.4417	69		227	4	231
ASSESSOR	2,300	1.4514	227		59	1	60
ELECTIONS	600	0.3786	59		256	4	260
INFO. TECHNOLOGY	2,600	1.6407	256		20		20
PURCHASING	200	0.1262	20		39	1	40
CENTRAL SERVICES	400	0.2524	39		39	1	40
IT ADMIN.	400	0.2524	39		8		8
LAW LIBRARY	80	0.0505	8		35	1	36
DA AB109	350	0.2209	35		414	7	421
DA PROSECUTION	4,200	2.6503	414		10		10
DA CAC GRANT	100	0.0631	10		483	8	491
CHILD SUPPORT	4,900	3.0920	483		15		15
DA CHILD ABDUCT.	150	0.0947	15		35	1	36
CHILD ADVOCACY	360	0.2272	35		30		30
DA FED VAWA	300	0.1893	30		79	1	80
DA PRISONS	800	0.5048	79		20		20
DA MISC GRANTS	200	0.1262	20		168	3	171
SHERIFF ADMIN	1,700	1.0728	168		10		10
SHERIFF-MAJOR CRIMES	100	0.0631	10		611	10	621
SHERIFF-AB109	6,200	3.9124	611		641	11	652
SHERIFF-OPS.	6,500	4.1017	641		30		30
RURAL CRIME	300	0.1893	30		49	1	50
SHERIFF OPS-AB443	500	0.3155	49		173	3	176
COURT SECURITY	1,750	1.1043	173		1,045	17	1,062
SHERIFF - JAIL	10,600	6.6889	1,045				

**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - BLANKET BOND	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department					89	1	90
MAIL KITCHEN	900	0.5679	89		444	7	451
JUVENILE CENTER	4,500	2.8396	444		202	3	205
PROBATION-AB109	2,050	1.2936	202		49	1	50
PROBATION-SB678	500	0.3155	49		49	1	50
PROB-YOYG	500	0.3155	49		508	8	516
PROBATION	5,150	3.2498	508		39	1	40
VICTIM ASSIST PROG	400	0.2524	39		49	1	50
PROB. MISC GRANTS	500	0.3155	49		848	14	862
FIRE	8,600	5.4269	848		20		20
OFFICE OF EMERG MGT	200	0.1262	20		237	4	241
MAG COMMISSIONER	2,400	1.5145	237		39	1	40
BLDG INSPECTION	400	0.2524	39		89	1	90
PLANNING	900	0.5679	89		79	1	80
RECORDER	800	0.5048	79		99	2	101
PUBLIC GUARDIAN	1,000	0.6310	99		30		30
ANIMAL CONTROL	300	0.1893	30		59	1	60
ANIMAL SHELTER	600	0.3786	59		10		10
HEALTH DEPT	100	0.0631	10		108	2	110
HEALTH-ADMIN	1,100	0.6941	108		158	3	161
COMM. DISEASE	1,600	1.0096	158		118	2	120
EHS	1,200	0.7572	118		59	1	60
PUB HLTH NURSING	600	0.3786	59		30		30
HEALTH LAB	300	0.1893	30		30		30
TOBACCO GRANT	300	0.1893	30		217	4	221
WIC	2,200	1.3883	217		10		10
TB PROGRAM	100	0.0631	10		39	1	40
HEALTH INFO MGT	400	0.2524	39		20		20
EMERGENCY PREP	200	0.1262	20		20		20
AIDS PROGRAM	200	0.1262	20		67	1	68
CHILD HEALTH	680	0.4291	67				





**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - BLANKET BOND

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CALIFORNIA CHILDREN	1,020	0.6437	101		101	2	103
HEALTH GRANTS	900	0.5679	89		89	1	90
MARGOLIN GRANT	180	0.1136	18		18		18
SUBSTANCE ABUSE	300	0.1893	30		30		30
BHA-MH ACT	3,300	2.0824	325		325	5	330
FIRST 5	200	0.1262	20		20		20
BHA	2,400	1.5145	237		237	4	241
HUMAN SERVICES	46,500	29.3433	4,578		4,578	83	4,661
JOB TRAINING	2,500	1.5776	246		246	4	250
LIBRARY	1,751	1.1049	173		173	3	176
AG EXTENSION	100	0.0631	10		10		10
ROADS	2,100	1.3252	207		207	3	210
PARKS	900	0.5679	89		89	1	90
FLEET MANAGEMENT	700	0.4417	69		69	1	70
BLDG MAINTENANCE	3,400	2.1455	335		335	6	341
SURVEYOR	500	0.3155	49		49	1	50
PW-ADMIN	400	0.2524	39		39	1	40
SubTotal	158,471	100.0000	15,621		15,621	260	15,881
TOTAL	158,471	100.0000	15,621		15,621	260	15,881

Allocation Basis: NUMER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - PROPERTY/FIRE	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department					1,570		1,570
ADMINISTRATION	6,456	0.9344	1,570		709	12	721
HUMAN RESOURCES	2,914	0.4218	709		1,300	22	1,322
FINANCE	5,344	0.7735	1,300		1,277	21	1,298
COMMUNICATIONS	5,250	0.7599	1,277		710	12	722
COUNTY COUNSEL	2,920	0.4226	710		1,570	26	1,596
BOARD OF SUP.	6,456	0.9344	1,570		1,776	30	1,806
ASSESSOR	7,305	1.0573	1,776		1,218	20	1,238
ELECTIONS	5,008	0.7248	1,218		2,963	50	3,013
INFO. TECHNOLOGY	12,182	1.7632	2,963		286	5	291
PURCHASING	1,176	0.1702	286		1,722	29	1,751
MICROFILM/STORAGE	7,080	1.0247	1,722		938	16	954
CENTRAL SERVICES	3,856	0.5581	938		453	8	461
LAW LIBRARY	1,863	0.2696	453		15,835	266	16,101
GEN. FUND COURT	65,112	9.4241	15,835		4,152	70	4,222
DA PROSECUTION	17,073	2.4711	4,152		6,344	107	6,451
CHILD SUPPORT	26,088	3.7759	6,344		391	7	398
CHILD ADVOCACY	1,606	0.2324	391		3,898	66	3,964
SHERIFF ADMIN	16,029	2.3200	3,898		1,338	22	1,360
SHERIFF-MAJOR CRIMES	5,500	0.7960	1,338		37,465	628	38,093
SHERIFF - JAIL	154,071	22.2996	37,465		723	12	735
JAIL KITCHEN	2,975	0.4306	723		5,100	86	5,186
JUVENILE CENTER	20,970	3.0351	5,100		5,282	89	5,371
PROBATION	21,720	3.1437	5,282		350	6	356
VICTIM WITNESS	1,440	0.2084	350		195	3	198
PROB. MISC GRANTS	800	0.1158	195		10,490	176	10,666
FIRE	43,134	6.2431	10,490		3,346	56	3,402
AG COMMISSIONER	13,760	1.9916	3,346		275	5	280
BLDG INSPECTION	1,130	0.1636	275		828	14	842
PLANNING	3,403	0.4925	828		43	1	44
LAFCO	177	0.0256	43				



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - PROPERTY/FIRE	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department					268	5	273
RECORDER	1,104	0.1598	268		1,017	17	1,034
PUBLIC GUARDIAN	4,183	0.6054	1,017		1,507	25	1,532
ANIMAL SHELTER	6,196	0.8968	1,507		5,753	97	5,850
HEALTH-ADMIN	23,658	3.4242	5,753		973	16	989
EHS	4,000	0.5789	973		19,894	334	20,228
HUMAN SERVICES	81,806	11.8403	19,894		9,323	157	9,480
LIBRARY	38,338	5.5489	9,323		2,432	41	2,473
TRAIL EXTENSION	10,000	1.4474	2,432		1,377	23	1,400
ROADS	5,661	0.8194	1,377		3,335	56	3,391
PARKS	13,713	1.9848	3,335		4,369	73	4,442
FLEET MANAGEMENT	17,964	2.6000	4,369		2,539	43	2,582
BLDG MAINTENANCE	10,440	1.5110	2,539		1,487	25	1,512
CAL VANS ADMIN	6,113	0.8848	1,487		1,201	20	1,221
PW-ADMIN	4,938	0.7147	1,201		168,022	2,797	170,819
SubTotal	690,912	100.0000	168,022		168,022	2,797	170,819
TOTAL	690,912	100.0000	168,022		168,022	2,797	170,819

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



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - MEDICAL MALPRCT	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
	100	100.0000	101,158	-89,320	11,838	1,684	13,522
HEALTH-ADMIN	100	100.0000	101,158	-89,320	11,838	1,684	13,522
SubTotal				89,320	89,320		89,320
Direct Billed					101,158	1,684	102,842
TOTAL	100	100.0000	101,158				

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

**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**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
SHERIFF-OPS.	611,055	61.1055	609,662		609,662	10,149	619,811
FIRE	1,187	0.1187	1,184		1,184	20	1,204
HUMAN SERVICES	42,914	4.2914	42,816		42,816	713	43,529
ROADS	344,844	34.4844	344,057		344,057	5,728	349,785
SubTotal	1,000,000	100.0000	997,719		997,719	16,610	1,014,329
TOTAL	1,000,000	100.0000	997,719		997,719	16,610	1,014,329

Allocation Basis: DEPARTMENTAL PERCENTAGE OF INCURRED

Allocation Source: COST CLAIM DETAIL

**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - GEN LIAB EXPO	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department					2,938		2,938
ADMINISTRATION	700	0.4417	2,938		3,778	63	3,841
HUMAN RESOURCES	900	0.5679	3,778		7,555	126	7,681
FINANCE	1,800	1.1359	7,555		6,925	116	7,041
COMMUNICATIONS	1,650	1.0412	6,925		5,456	91	5,547
COUNTY COUNSEL	1,300	0.8203	5,456		2,938	49	2,987
BOARD OF SUP.	700	0.4417	2,938		9,654	161	9,815
ASSESSOR	2,300	1.4514	9,654		2,518	42	2,560
ELECTIONS	600	0.3786	2,518		10,913	182	11,095
INFO. TECHNOLOGY	2,600	1.6407	10,913		839	14	853
PURCHASING	200	0.1262	839		1,679	28	1,707
CENTRAL SERVICES	400	0.2524	1,679		1,679	28	1,707
IT ADMIN.	400	0.2524	1,679		336	6	342
LAW LIBRARY	80	0.0505	336		1,469	25	1,494
DA AB109	350	0.2209	1,469		17,629	295	17,924
DA PROSECUTION	4,200	2.6503	17,629		420	7	427
DA CAC GRANT	100	0.0631	420		20,567	344	20,911
CHILD SUPPORT	4,900	3.0920	20,567		630	11	641
DA CHILD ABDUCT.	150	0.0947	630		1,511	25	1,536
CHILD ADVOCACY	360	0.2272	1,511		1,259	21	1,280
DA FED VAWA	300	0.1893	1,259		3,358	56	3,414
DA PRISONS	800	0.5048	3,358		839	14	853
DA MISC GRANTS	200	0.1262	839		7,135	119	7,254
SHERIFF ADMIN	1,700	1.0728	7,135		420	7	427
SHERIFF-MAJOR CRIMES	100	0.0631	420		26,023	435	26,458
SHERIFF-AB109	6,200	3.9124	26,023		27,282	456	27,738
SHERIFF-OPS.	6,500	4.1017	27,282		1,259	21	1,280
RURAL CRIME	300	0.1893	1,259		2,099	35	2,134
SHERIFF OPS-AB443	500	0.3155	2,099		7,345	123	7,468
COURT SECURITY	1,750	1.1043	7,345		44,491	744	45,235
SHERIFF - JAIL	10,600	6.6889	44,491				



**County of Kings**  
**Cost Plan Year 2022-2023**  
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**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - GEN LIAB EXPO	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department					3,778	63	3,841
JAIL KITCHEN	900	0.5679	3,778		18,888	316	19,204
JUVENILE CENTER	4,500	2.8396	18,888		8,604	144	8,748
PROBATION-AB109	2,050	1.2936	8,604		2,099	35	2,134
PROBATION-SB678	500	0.3155	2,099		2,099	35	2,134
PROB-YOBBG	500	0.3155	2,099		21,616	361	21,977
PROBATION	5,150	3.2498	21,616		1,679	28	1,707
VICTIM ASSIST PROG	400	0.2524	1,679		2,099	35	2,134
PROB. MISC GRANTS	500	0.3155	2,099		36,096	604	36,700
FIRE	8,600	5.4269	36,096		839	14	853
OFFICE OF EMERG MGT	200	0.1262	839		10,073	168	10,241
AG COMMISSIONER	2,400	1.5145	10,073		1,679	28	1,707
BLDG INSPECTION	400	0.2524	1,679		3,778	63	3,841
PLANNING	900	0.5679	3,778		3,358	56	3,414
RECORDER	800	0.5048	3,358		4,197	70	4,267
PUBLIC GUARDIAN	1,000	0.6310	4,197		1,259	21	1,280
ANIMAL CONTROL	300	0.1893	1,259		2,518	42	2,560
ANIMAL SHELTER	600	0.3786	2,518		420	7	427
HEALTH DEPT	100	0.0631	420		4,617	77	4,694
HEALTH-ADMIN	1,100	0.6941	4,617		6,716	112	6,828
COMM. DISEASE	1,600	1.0096	6,716		5,037	84	5,121
EHS	1,200	0.7572	5,037		2,518	42	2,560
PUB HLTH NURSING	600	0.3786	2,518		1,259	21	1,280
HEALTH LAB	300	0.1893	1,259		1,259	21	1,280
TOBACCO GRANT	300	0.1893	1,259		9,234	154	9,388
WIC	2,200	1.3883	9,234		420	7	427
TB PROGRAM	100	0.0631	420		1,679	28	1,707
HEALTH INFO MGT	400	0.2524	1,679		839	14	853
EMERGENCY PREP	200	0.1262	839		839	14	853
AIDS PROGRAM	200	0.1262	839		2,854	48	2,902
CHILD HEALTH	680	0.4291	2,854				

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**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - GEN LIAB EXPO	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department					4,281	72	4,353
CALIFORNIA CHILDREN	1,020	0.6437	4,281		3,778	63	3,841
HEALTH GRANTS	900	0.5679	3,778		756	13	769
MARGOLIN GRANT	180	0.1136	756		1,259	21	1,280
SUBSTANCE ABUSE	300	0.1893	1,259		13,851	232	14,083
PSYCHIA-MH ACT	3,300	2.0824	13,851		839	14	853
FIRST 5	200	0.1262	839		10,073	168	10,241
PSYCHIA	2,400	1.5145	10,073		195,173	3,268	198,441
HUMAN SERVICES	46,500	29.3433	195,173		10,493	175	10,668
JOB TRAINING	2,500	1.5776	10,493		7,349	123	7,472
LIBRARY	1,751	1.1049	7,349		420	7	427
TRAIL EXTENSION	100	0.0631	420		8,814	147	8,961
ROADS	2,100	1.3252	8,814		3,778	63	3,841
PARKS	900	0.5679	3,778		2,938	49	2,987
FLEET MANAGEMENT	700	0.4417	2,938		14,271	239	14,510
BLDG MAINTENANCE	3,400	2.1455	14,271		2,099	35	2,134
SURVEYOR	500	0.3155	2,099		1,679	28	1,707
PW-ADMIN	400	0.2524	1,679		665,145	11,073	676,218
SubTotal	158,471	100.0000	665,145		665,145	11,073	676,218
TOTAL	158,471	100.0000	665,145				

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



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Activity - POLLUTION LIAB	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							26
ADMINISTRATION	6,456	0.9344	26		12		12
HUMAN RESOURCES	2,914	0.4218	12		22		22
FINANCE	5,344	0.7735	22		21		21
COMMUNICATIONS	5,250	0.7599	21		12		12
COUNTY COUNSEL	2,920	0.4226	12		26		26
BOARD OF SUP.	6,456	0.9344	26		30	1	31
ASSESSOR	7,305	1.0573	30		20		20
ELECTIONS	5,008	0.7248	20		49	1	50
INFO. TECHNOLOGY	12,182	1.7632	49		5		5
PURCHASING	1,176	0.1702	5		29		29
MICROFILM/STORAGE	7,080	1.0247	29		16		16
CENTRAL SERVICES	3,856	0.5581	16		8		8
LAW LIBRARY	1,863	0.2696	8		264	4	268
GEN. FUND COURT	65,112	9.4241	264		69	1	70
DA PROSECUTION	17,073	2.4711	69		106	2	108
CHILD SUPPORT	26,088	3.7759	106		7		7
CHILD ADVOCACY	1,606	0.2324	7		65	1	66
SHERIFF ADMIN	16,029	2.3200	65		22		22
SHERIFF-MAJOR CRIMES	5,500	0.7960	22		626	16	642
SHERIFF - JAIL	154,071	22.2996	626		12		12
JAIL KITCHEN	2,975	0.4306	12		85	1	86
JUVENILE CENTER	20,970	3.0351	85		88	1	89
PROBATION	21,720	3.1437	88		6		6
VICTIM WITNESS	1,440	0.2084	6		3		3
PROB. MISC GRANTS	800	0.1158	3		175	3	178
FIRE	43,134	6.2431	175		56	1	57
AG COMMISSIONER	13,760	1.9916	56		5		5
BLDG INSPECTION	1,130	0.1636	5		14		14
PLANNING	3,403	0.4925	14		1		1
LAFCO	177	0.0256	1				



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Activity - POLLUTION LIAB	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department					4		4
RECORDER	1,104	0.1598	4		17		17
PUBLIC GUARDIAN	4,183	0.6054	17		25		25
ANIMAL SHELTER	6,196	0.8968	25		96	2	98
HEALTH-ADMIN	23,658	3.4242	96		16		16
EHS	4,000	0.5789	16		332	6	338
HUMAN SERVICES	81,806	11.8403	332		156	3	159
LIBRARY	38,338	5.5489	156		41	1	42
AG EXTENSION	10,000	1.4474	41		23		23
ROADS	5,661	0.8194	23		56	1	57
PARKS	13,713	1.9848	56		73	1	74
FLEET MANAGEMENT	17,964	2.6000	73		42	1	43
BLDG MAINTENANCE	10,440	1.5110	42		25		25
CAL VANS ADMIN	6,113	0.8848	25		20		20
PW-ADMIN	4,938	0.7147	20		2,806	47	2,853
SubTotal	690,912	100.0000	2,806		2,806	47	2,853
TOTAL	690,912	100.0000	2,806		2,806	47	2,853

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	19,673	-17,371	2,302	328	2,630
SubTotal	100	100.0000	19,673	-17,371	2,302	328	2,630
Direct Billed				17,371	17,371		17,371
TOTAL	100	100.0000	19,673		19,673	328	20,001

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
			111		111		111
ADMINISTRATION	1	1.0724	68		68	15	83
HUMAN RESOURCES	1	1.0753	68		68	1	69
FINANCE	1	1.0753	68		68	1	69
COMMUNICATIONS	1	1.0753	68		68	1	69
COUNTY COUNSEL	1	1.0753	68		68	1	69
BOARD OF SUP.	1	1.0753	68		68	1	69
ASSESSOR	1	1.0753	68		68	1	69
ELECTIONS	1	1.0753	68		68	1	69
INFO. TECHNOLOGY	1	1.0753	68		68	1	69
PURCHASING	1	1.0753	68		68	1	69
MICROFILM/STORAGE	1	1.0753	68		68	1	69
CENTRAL SERVICES	1	1.0753	68		68	1	69
TELECOMMUNICATION	1	1.0753	68		68	1	69
IT ADMIN.	1	1.0753	68		68	1	69
LAW LIBRARY	1	1.0753	68		68	1	69
DA AB109	1	1.0753	68		68	1	69
DA PROSECUTION	1	1.0753	68		68	1	69
DA CAC GRANT	1	1.0753	68		68	1	69
CHILD SUPPORT	1	1.0753	68		68	1	69
DA CHILD ABDUCT.	1	1.0753	68		68	1	69
CHILD ADVOCACY	1	1.0753	68		68	1	69
DA FED VAWA	1	1.0753	68		68	1	69
DA PRISONS	1	1.0753	68		68	1	69
DA ST RAPE GRANT	1	1.0753	68		68	1	69
DA MISC GRANTS	1	1.0753	68		68	1	69
GRAND JURY	1	1.0753	68		68	1	69
SHERIFF ADMIN	1	1.0753	68		68	1	69
SHERIFF- CIVIL	1	1.0753	68		68	1	69
SHERIFF-MAJOR CRIMES	1	1.0753	68		68	1	69
SHERIFF-AB109	1	1.0753	68		68	1	69

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**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	68		68	1	69
RURAL CRIME	1	1.0753	68		68	1	69
SHERIFF OPS-AB443	1	1.0753	68		68	1	69
COURT SECURITY	1	1.0753	68		68	1	69
SHERIFF - JAIL	1	1.0753	68		68	1	69
JAIL KITCHEN	1	1.0753	68		68	1	69
SHERIFF-INMATE WELFARE	1	1.0753	68		68	1	69
ASSET FORFEITURE TRUST	1	1.0753	68		68	1	69
SHERIFF-SPECIAL TRUST	1	1.0753	68		68	1	69
JUVENILE CENTER	1	1.0753	68		68	1	69
PROBATION-AB109	1	1.0753	68		68	1	69
PROBATION-SB678	1	1.0753	68		68	1	69
PROB-YOBG	1	1.0753	68		68	1	69
PROB-PROP 36	1	1.0753	68		68	1	69
PROBATION	1	1.0753	68		68	1	69
VICTIM WITNESS	1	1.0753	68		68	1	69
VICTIM ASSIST PROG	1	1.0753	68		68	1	69
PROB. MISC GRANTS	1	1.0753	68		68	1	69
FIRE	1	1.0753	68		68	1	69
OFFICE OF EMERG MGT	1	1.0753	68		68	1	69
HOMELAND SECURITY	1	1.0753	68		68	1	69
AG COMMISSIONER	1	1.0753	68		68	1	69
BLDG INSPECTION	1	1.0753	68		68	1	69
PLANNING	1	1.0753	68		68	1	69
LAFCO	1	1.0753	68		68	1	69
RECORDER	1	1.0753	68		68	1	69
PUBLIC GUARDIAN	1	1.0753	68		68	1	69
ANIMAL CONTROL	1	1.0753	68		68	1	69
ANIMAL SHELTER	1	1.0753	68		68	1	69
HEALTH DEPT	1	1.0753	68		68	1	69

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Activity - CYBER INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH-ADMIN	1	1.0753	68		68	1	69
COMM. DISEASE	1	1.0753	68		68	1	69
EHS	1	1.0753	68		68	1	69
PUB HLTH NURSING	1	1.0753	68		68	1	69
HEALTH LAB	1	1.0753	68		68	1	69
MEDICAL RECORDS	1	1.0753	68		68	1	69
TOBACCO GRANT	1	1.0753	68		68	1	69
WIC	1	1.0753	68		68	1	69
TB PROGRAM	1	1.0753	68		68	1	69
HEALTH INFO MGT	1	1.0753	68		68	1	69
EMERGENCY PREP	1	1.0753	68		68	1	69
AIDS PROGRAM	1	1.0753	68		68	1	69
CHILD HEALTH	1	1.0753	68		68	1	69
CALIFORNIA CHILDREN	1	1.0753	68		68	1	69
HEALTH GRANTS	1	1.0753	68		68	1	69
MARGOLIN GRANT	1	1.0753	68		68	1	69
MENTAL HLTH-CNTY	1	1.0753	68		68	1	69
SUBSTANCE ABUSE	1	1.0753	68		68	1	69
BHA-MH ACT	1	1.0753	68		68	1	69
FIRST 5	1	1.0753	68		68	1	69
BHA	1	1.0753	68		68	1	69
HUMAN SERVICES	1	1.0753	68		68	1	69
WHOLE PERSON CARE	1	1.0753	68		68	1	69
IHSS	1	1.0753	68		68	1	69
JOB TRAINING	1	1.0753	68		68	1	69
LIBRARY	1	1.0753	68		68	1	69
AG EXTENSION	1	1.0753	68		68	1	69
ROADS	1	1.0753	68		68	1	69
PARKS	1	1.0753	68		68	1	69
FLEET MANAGEMENT	1	1.0753	68		68	1	69

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**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	68		68	1	69
SURVEYOR	1	1.0753	68		68	1	69
PW-ADMIN	1	1.0753	68		68	1	69
SubTotal	93	100.0000	6,367		6,367	106	6,473
TOTAL	93	100.0000	6,367		6,367	106	6,473

Allocation Basis: DIRECT ALLOCATION TO COVERED DEPARTMENTS

Allocation Source: APPROPRIATIONS LEDGER



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**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	4,714	69	1,570	0	0	2,938	26
HUMAN RESOURCES	4,747	90	721	0	0	3,841	12
FINANCE	9,274	180	1,322	0	0	7,681	22
COMMUNICATIONS	8,595	166	1,298	0	0	7,041	21
COUNTY COUNSEL	6,480	130	722	0	0	5,547	12
BOARD OF SUP.	4,748	70	1,596	0	0	2,987	26
ASSESSOR	11,952	231	1,806	0	0	9,815	31
ELECTIONS	3,947	60	1,238	0	0	2,560	20
INFO. TECHNOLOGY	14,487	260	3,013	0	0	11,095	50
PURCHASING	1,238	20	291	0	0	853	5
MICROFILM/STORAGE	1,849	0	1,751	0	0	0	29
CENTRAL SERVICES	2,786	40	954	0	0	1,707	16
TELECOMMUNICATION	69	0	0	0	0	0	0
IT ADMIN.	1,816	40	0	0	0	1,707	0
LAW LIBRARY	888	8	461	0	0	342	8
GEN. FUND COURT	16,369	0	16,101	0	0	0	268
DA AB109	1,599	36	0	0	0	1,494	0
DA PROSECUTION	22,706	421	4,222	0	0	17,924	70
DA CAC GRANT	506	10	0	0	0	427	0
CHILD SUPPORT	28,030	491	6,451	0	0	20,911	108
DA CHILD ABDUCT.	725	15	0	0	0	641	0
CHILD ADVOCACY	2,046	36	398	0	0	1,536	7
DA FED VAWA	1,379	30	0	0	0	1,280	0
DA PRISONS	3,563	80	0	0	0	3,414	0
DA ST RAPE GRANT	69	0	0	0	0	0	0
DA MISC GRANTS	942	20	0	0	0	853	0
GRAND JURY	69	0	0	0	0	0	0
SHERIFF ADMIN	11,524	171	3,964	0	0	7,254	66
SHERIFF- CIVIL	69	0	0	0	0	0	0
SHERIFF-MAJOR CRIMES	1,888	10	1,360	0	0	427	22
SHERIFF-AB109	27,148	621	0	0	0	26,458	0
SHERIFF-OPS.	650,900	652	0	0	619,811	27,738	0
RURAL CRIME	1,379	30	0	0	0	1,280	0





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**Schedule .5 - Allocation Summary**  
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Receiving Department	Total	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
SHERIFF OPS-AB443	2,253	50	0	0	0	2,134	0
COURT SECURITY	7,713	176	0	0	0	7,468	0
SHERIFF - JAIL	85,101	1,062	38,093	0	0	45,235	642
JAIL KITCHEN	4,747	90	735	0	0	3,841	12
SHERIFF-INMATE	69	0	0	0	0	0	0
ASSET FORFEITURE	69	0	0	0	0	0	0
SHERIFF-SPECIAL TRUST	69	0	0	0	0	0	0
JUVENILE CENTER	24,996	451	5,186	0	0	19,204	86
PROBATION-AB109	9,022	205	0	0	0	8,748	0
PROBATION-SB678	2,253	50	0	0	0	2,134	0
PROB-YOBG	2,253	50	0	0	0	2,134	0
PROB-PROP 36	69	0	0	0	0	0	0
PROBATION	28,022	516	5,371	0	0	21,977	89
VICTIM WITNESS	431	0	356	0	0	0	6
VICTIM ASSIST PROG	1,816	40	0	0	0	1,707	0
PROB. MISC GRANTS	2,454	50	198	0	0	2,134	3
FIRE	49,679	862	10,666	0	1,204	36,700	178
OFFICE OF EMERG MGT	942	20	0	0	0	853	0
HOMELAND SECURITY	69	0	0	0	0	0	0
AG COMMISSIONER	14,010	241	3,402	0	0	10,241	57
BLDG INSPECTION	2,101	40	280	0	0	1,707	5
PLANNING	4,856	90	842	0	0	3,841	14
LAFCO	114	0	44	0	0	0	1
RECORDER	3,840	80	273	0	0	3,414	4
PUBLIC GUARDIAN	5,488	101	1,034	0	0	4,267	17
ANIMAL CONTROL	1,379	30	0	0	0	1,280	0
ANIMAL SHELTER	4,246	60	1,532	0	0	2,560	25
HEALTH DEPT	506	10	0	0	0	427	0
HEALTH-ADMIN	24,343	110	5,850	13,522	0	4,694	98
COMM. DISEASE	7,058	161	0	0	0	6,828	0
EHS	6,315	120	989	0	0	5,121	16
PUB HLTH NURSING	2,689	60	0	0	0	2,560	0
HEALTH LAB	1,379	30	0	0	0	1,280	0



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Receiving Department	Total	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
MEDICAL RECORDS	69	0	0	0	0	0	0
TOBACCO GRANT	1,379	30	0	0	0	1,280	0
WIC	9,678	221	0	0	0	9,388	0
TB PROGRAM	506	10	0	0	0	427	0
HEALTH INFO MGT	1,816	40	0	0	0	1,707	0
EMERGENCY PREP	942	20	0	0	0	853	0
AIDS PROGRAM	942	20	0	0	0	853	0
CHILD HEALTH	3,039	68	0	0	0	2,902	0
CALIFORNIA CHILDREN	4,525	103	0	0	0	4,353	0
HEALTH GRANTS	4,000	90	0	0	0	3,841	0
MARGOLIN GRANT	856	18	0	0	0	769	0
MENTAL HLTH-CNTY	69	0	0	0	0	0	0
SUBSTANCE ABUSE	1,379	30	0	0	0	1,280	0
BHA-MH ACT	14,482	330	0	0	0	14,083	0
FIRST 5	942	20	0	0	0	853	0
BHA	10,551	241	0	0	0	10,241	0
HUMAN SERVICES	267,266	4,661	20,228	0	43,529	198,441	338
WHOLE PERSON CARE	69	0	0	0	0	0	0
IHSS	69	0	0	0	0	0	0
JOB TRAINING	10,987	250	0	0	0	10,668	0
LIBRARY	17,356	176	9,480	0	0	7,472	159
AG EXTENSION	3,021	10	2,473	0	0	427	42
ROADS	360,448	210	1,400	0	349,785	8,961	23
PARKS	7,448	90	3,391	0	0	3,841	57
FLEET MANAGEMENT	7,642	70	4,442	0	0	2,987	74
BLDG MAINTENANCE	17,545	341	2,582	0	0	14,510	43
SURVEYOR	2,253	50	0	0	0	2,134	0
CAL VANS ADMIN	1,537	0	1,512	0	0	0	25
PW-ADMIN	3,057	40	1,221	0	0	1,707	20



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**For Department INSURANCE**

Receiving Department	Total	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
Direct Billed	106,691	0	0	89,320	0	0	0
<b>Total</b>	<b>2,009,416</b>	<b>15,881</b>	<b>170,819</b>	<b>102,842</b>	<b>1,014,329</b>	<b>676,218</b>	<b>2,853</b>



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**For Department INSURANCE**

Receiving Department	AIRCRAFT	CYBER INSURANCE
ADMINISTRATION	0	111
HUMAN RESOURCES	0	83
FINANCE	0	69
COMMUNICATIONS	0	69
COUNTY COUNSEL	0	69
BOARD OF SUP.	0	69
ASSESSOR	0	69
ELECTIONS	0	69
INFO. TECHNOLOGY	0	69
PURCHASING	0	69
MICROFILM/STORAGE	0	69
CENTRAL SERVICES	0	69
TELECOMMUNICATION	0	69
IT ADMIN.	0	69
LAW LIBRARY	0	69
GEN. FUND COURT	0	0
DA AB109	0	69
DA PROSECUTION	0	69
DA CAC GRANT	0	69
CHILD SUPPORT	0	69
DA CHILD ABDUCT.	0	69
CHILD ADVOCACY	0	69
DA FED VAWA	0	69
DA PRISONS	0	69
DA ST RAPE GRANT	0	69
DA MISC GRANTS	0	69
GRAND JURY	0	69
SHERIFF ADMIN	0	69
SHERIFF- CIVIL	0	69
SHERIFF-MAJOR CRIMES	0	69
SHERIFF-AB109	0	69
SHERIFF-OPS.	2,630	69
RURAL CRIME	0	69



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .5 - Allocation Summary**  
**For Department INSURANCE**

Receiving Department	AIRCRAFT	CYBER INSURANCE
SHERIFF OPS-AB443	0	69
COURT SECURITY	0	69
SHERIFF - JAIL	0	69
JAIL KITCHEN	0	69
SHERIFF-INMATE	0	69
ASSET FORFEITURE	0	69
SHERIFF-SPECIAL TRUST	0	69
JUVENILE CENTER	0	69
PROBATION-AB109	0	69
PROBATION-SB678	0	69
PROB-YOBG	0	69
PROB-PROP 36	0	69
PROBATION	0	69
VICTIM WITNESS	0	69
VICTIM ASSIST PROG	0	69
PROB. MISC GRANTS	0	69
FIRE	0	69
OFFICE OF EMERG MGT	0	69
HOMELAND SECURITY	0	69
AG COMMISSIONER	0	69
BLDG INSPECTION	0	69
PLANNING	0	69
LAFCO	0	69
RECORDER	0	69
PUBLIC GUARDIAN	0	69
ANIMAL CONTROL	0	69
ANIMAL SHELTER	0	69
HEALTH DEPT	0	69
HEALTH-ADMIN	0	69
COMM. DISEASE	0	69
EHS	0	69
PUB HLTH NURSING	0	69
HEALTH LAB	0	69



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .5 - Allocation Summary**  
**For Department INSURANCE**

Receiving Department	AIRCRAFT	CYBER INSURANCE
MEDICAL RECORDS	0	69
TOBACCO GRANT	0	69
WIC	0	69
TB PROGRAM	0	69
HEALTH INFO MGT	0	69
EMERGENCY PREP	0	69
AIDS PROGRAM	0	69
CHILD HEALTH	0	69
CALIFORNIA CHILDREN	0	69
HEALTH GRANTS	0	69
MARGOLIN GRANT	0	69
MENTAL HLTH-CNTY	0	69
SUBSTANCE ABUSE	0	69
BHA-MH ACT	0	69
FIRST 5	0	69
BHA	0	69
HUMAN SERVICES	0	69
WHOLE PERSON CARE	0	69
IHSS	0	69
JOB TRAINING	0	69
LIBRARY	0	69
AG EXTENSION	0	69
ROADS	0	69
PARKS	0	69
FLEET MANAGEMENT	0	69
BLDG MAINTENANCE	0	69
SURVEYOR	0	69
CAL VANS ADMIN	0	0
PW-ADMIN	0	69



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .5 - Allocation Summary**  
**For Department INSURANCE**

Receiving Department	AIRCRAFT	CYBER INSURANCE
Direct Billed	17,371	0
<b>Total</b>	<b>20,001</b>	<b>6,473</b>



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. This program was suspended in FY 18-19.
- (2) Personnel Services – The remaining personnel costs are allocated to county departments based on the allocated positions in the adopted budget.



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .2 - Costs To Be Allocated**  
**For Department HUMAN RESOURCES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,274,232			1,274,232
BUILDING DEPRECIATION	3,550		3,550	
EQUIPMENT DEPRECIATION	1,360		1,360	
ADMINISTRATION	3,336	113	3,449	
INSURANCE	4,656	91	4,747	
HUMAN RESOURCES		6,913	6,913	
FINANCE		12,329	12,329	
COUNTY COUNSEL		12,666	12,666	
Total Allocated Additions:	12,902	32,112	45,014	45,014
CHARGES FOR SERVICES	( 69,878)			( 69,878)
Total Departmental Cost Adjustments:	( 69,878)			( 69,878)
Total To Be Allocated:	1,217,256	32,112		1,249,368



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HUMAN RESOURCES**

	Total	General & Admin	PERSONNEL	TUITION REIMB
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	641,058	137,911	503,147	0
FRINGE BENEFITS	383,409	82,471	300,938	0
<b>Other Expense &amp; Cost</b>				
SERVICES & SUPPLIES	249,765	0	249,765	0
FIXED ASSETS	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	1,274,232	220,382	1,053,850	0
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Cost Adjustments</b>				
CHARGES FOR SERVICES	( 69,878)	( 69,878)	0	0
<b>Functional Cost</b>				
Functional Cost	1,204,354	150,504	1,053,850	0
<b>Allocation Step 1</b>				
Inbound- All Others	12,902	12,902	0	0
Reallocate Admin Costs		( 163,406)	163,406	0
1st Allocation	1,217,256	0	1,217,256	0
<b>Allocation Step 2</b>				
Inbound- All Others	32,112	32,112	0	0
Reallocate Admin Costs		( 32,112)	32,112	0
2nd Allocation	32,112	0	32,112	0
<b>Total For 05 HUMAN RESOURCES</b>				
Total Allocated	1,249,368	0	1,249,368	0

\* - Indicates Disallowed Expenditure

Schedule 5.3

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**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HUMAN RESOURCES**

Activity - PERSONNEL	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
ADMINISTRATION	700	0.4417	5,377		5,377		5,377
HUMAN RESOURCES	900	0.5679	6,913		6,913		6,913
FINANCE	1,800	1.1359	13,826		13,826	368	14,194
COMMUNICATIONS	1,650	1.0412	12,674		12,674	338	13,012
COUNTY COUNSEL	1,300	0.8203	9,986		9,986	266	10,252
BOARD OF SUP.	700	0.4417	5,377		5,377	143	5,520
ASSESSOR	2,300	1.4514	17,667		17,667	471	18,138
ELECTIONS	600	0.3786	4,609		4,609	123	4,732
INFO. TECHNOLOGY	2,600	1.6407	19,971		19,971	532	20,503
PURCHASING	200	0.1262	1,536		1,536	41	1,577
CENTRAL SERVICES	400	0.2524	3,073		3,073	82	3,155
IT ADMIN.	400	0.2524	3,073		3,073	82	3,155
LAW LIBRARY	80	0.0505	614		614	16	630
DA AB109	350	0.2209	2,688		2,688	72	2,760
DA PROSECUTION	4,200	2.6503	32,261		32,261	860	33,121
DA CAC GRANT	100	0.0631	768		768	20	788
CHILD SUPPORT	4,900	3.0920	37,638		37,638	1,003	38,641
DA CHILD ABDUCT.	150	0.0947	1,152		1,152	31	1,183
CHILD ADVOCACY	360	0.2272	2,765		2,765	74	2,839
DA FED VAWA	300	0.1893	2,304		2,304	61	2,365
DA PRISONS	800	0.5048	6,145		6,145	164	6,309
DA MISC GRANTS	200	0.1262	1,536		1,536	41	1,577
SHERIFF ADMIN	1,700	1.0728	13,058		13,058	348	13,406
SHERIFF-MAJOR CRIMES	100	0.0631	768		768	20	788
SHERIFF-AB109	6,200	3.9124	47,624		47,624	1,269	48,893
SHERIFF-OPS.	6,500	4.1017	49,928		49,928	1,331	51,259
RURAL CRIME	300	0.1893	2,304		2,304	61	2,365
SHERIFF OPS-AB443	500	0.3155	3,841		3,841	102	3,943
COURT SECURITY	1,750	1.1043	13,442		13,442	358	13,800
SHERIFF - JAIL	10,600	6.6889	81,421		81,421	2,170	83,591



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HUMAN RESOURCES**

Activity - PERSONNEL	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
MAIL KITCHEN	900	0.5679	6,913		6,913	184	7,097
JUVENILE CENTER	4,500	2.8396	34,566		34,566	921	35,487
PROBATION-AB109	2,050	1.2936	15,747		15,747	420	16,167
PROBATION-SB678	500	0.3155	3,841		3,841	102	3,943
PROB-YOYG	500	0.3155	3,841		3,841	102	3,943
PROBATION	5,150	3.2498	39,558		39,558	1,054	40,612
VICTIM ASSIST PROG	400	0.2524	3,073		3,073	82	3,155
PROB. MISC GRANTS	500	0.3155	3,841		3,841	102	3,943
FIRE	8,600	5.4269	66,059		66,059	1,760	67,819
OFFICE OF EMERG MGT	200	0.1262	1,536		1,536	41	1,577
AG COMMISSIONER	2,400	1.5145	18,435		18,435	491	18,926
BLDG INSPECTION	400	0.2524	3,073		3,073	82	3,155
PLANNING	900	0.5679	6,913		6,913	184	7,097
RECORDER	800	0.5048	6,145		6,145	164	6,309
PUBLIC GUARDIAN	1,000	0.6310	7,681		7,681	205	7,886
ANIMAL CONTROL	300	0.1893	2,304		2,304	61	2,365
ANIMAL SHELTER	600	0.3786	4,609		4,609	123	4,732
HEALTH DEPT	100	0.0631	768		768	20	788
HEALTH-ADMIN	1,100	0.6941	8,449		8,449	225	8,674
COMM. DISEASE	1,600	1.0096	12,290		12,290	328	12,618
EHS	1,200	0.7572	9,218		9,218	246	9,464
PUB HLTH NURSING	600	0.3786	4,609		4,609	123	4,732
HEALTH LAB	300	0.1893	2,304		2,304	61	2,365
TOBACCO GRANT	300	0.1893	2,304		2,304	61	2,365
WIC	2,200	1.3883	16,899		16,899	450	17,349
TB PROGRAM	100	0.0631	768		768	20	788
HEALTH INFO MGT	400	0.2524	3,073		3,073	82	3,155
EMERGENCY PREP	200	0.1262	1,536		1,536	41	1,577
AIDS PROGRAM	200	0.1262	1,536		1,536	41	1,577
CHILD HEALTH	680	0.4291	5,223		5,223	139	5,362

**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HUMAN RESOURCES**

Activity - PERSONNEL	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department					7,835	209	8,044
CALIFORNIA CHILDREN	1,020	0.6437	7,835		6,913	184	7,097
HEALTH GRANTS	900	0.5679	6,913		1,383	37	1,420
MARGOLIN GRANT	180	0.1136	1,383		2,304	61	2,365
SUBSTANCE ABUSE	300	0.1893	2,304		25,348	676	26,024
BHA-MH ACT	3,300	2.0824	25,348		1,536	41	1,577
FIRST 5	200	0.1262	1,536		18,435	491	18,926
BHA	2,400	1.5145	18,435		123,150	9,524	132,674
HUMAN SERVICES	46,500	29.3433	357,179	-234,029	19,203	512	19,715
JOB TRAINING	2,500	1.5776	19,203		13,450	358	13,808
LIBRARY	1,751	1.1049	13,450		768	20	788
AG EXTENSION	100	0.0631	768		16,131	430	16,561
ROADS	2,100	1.3252	16,131		6,913	184	7,097
PARKS	900	0.5679	6,913		5,377	143	5,520
FLEET MANAGEMENT	700	0.4417	5,377		26,116	696	26,812
BLDG MAINTENANCE	3,400	2.1455	26,116		3,841	102	3,943
SURVEYOR	500	0.3155	3,841		3,073	82	3,155
PW-ADMIN	400	0.2524	3,073		983,227	32,112	1,015,339
SubTotal	158,471	100.0000	1,217,256	234,029	234,029		234,029
Direct Billed				234,029			
TOTAL	158,471	100.0000	1,217,256		1,217,256	32,112	1,249,368

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

**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .5 - Allocation Summary**  
**For Department HUMAN RESOURCES**

Receiving Department	Total	PERSONNEL
ADMINISTRATION	5,377	5,377
HUMAN RESOURCES	6,913	6,913
FINANCE	14,194	14,194
COMMUNICATIONS	13,012	13,012
COUNTY COUNSEL	10,252	10,252
BOARD OF SUP.	5,520	5,520
ASSESSOR	18,138	18,138
ELECTIONS	4,732	4,732
INFO. TECHNOLOGY	20,503	20,503
PURCHASING	1,577	1,577
CENTRAL SERVICES	3,155	3,155
IT ADMIN.	3,155	3,155
LAW LIBRARY	630	630
DA AB109	2,760	2,760
DA PROSECUTION	33,121	33,121
DA CAC GRANT	788	788
CHILD SUPPORT	38,641	38,641
DA CHILD ABDUCT.	1,183	1,183
CHILD ADVOCACY	2,839	2,839
DA FED VAWA	2,365	2,365
DA PRISONS	6,309	6,309
DA MISC GRANTS	1,577	1,577
SHERIFF ADMIN	13,406	13,406
SHERIFF-MAJOR CRIMES	788	788
SHERIFF-AB109	48,893	48,893
SHERIFF-OPS.	51,259	51,259
RURAL CRIME	2,365	2,365
SHERIFF OPS-AB443	3,943	3,943
COURT SECURITY	13,800	13,800
SHERIFF - JAIL	83,591	83,591
JAIL KITCHEN	7,097	7,097
JUVENILE CENTER	35,487	35,487
PROBATION-AB109	16,167	16,167



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .5 - Allocation Summary**  
**For Department HUMAN RESOURCES**

Receiving Department	Total	PERSONNEL
PROBATION-SB678	3,943	3,943
PROB-YOYG	3,943	3,943
PROBATION	40,612	40,612
VICTIM ASSIST PROG	3,155	3,155
PROB. MISC GRANTS	3,943	3,943
FIRE	67,819	67,819
OFFICE OF EMERG MGT	1,577	1,577
AG COMMISSIONER	18,926	18,926
BLDG INSPECTION	3,155	3,155
PLANNING	7,097	7,097
RECORDER	6,309	6,309
PUBLIC GUARDIAN	7,886	7,886
ANIMAL CONTROL	2,365	2,365
ANIMAL SHELTER	4,732	4,732
HEALTH DEPT	788	788
HEALTH-ADMIN	8,674	8,674
COMM. DISEASE	12,618	12,618
EHS	9,464	9,464
PUB HLTH NURSING	4,732	4,732
HEALTH LAB	2,365	2,365
TOBACCO GRANT	2,365	2,365
WIC	17,349	17,349
TB PROGRAM	788	788
HEALTH INFO MGT	3,155	3,155
EMERGENCY PREP	1,577	1,577
AIDS PROGRAM	1,577	1,577
CHILD HEALTH	5,362	5,362
CALIFORNIA CHILDREN	8,044	8,044
HEALTH GRANTS	7,097	7,097
MARGOLIN GRANT	1,420	1,420
SUBSTANCE ABUSE	2,365	2,365
BHA-MH ACT	26,024	26,024
FIRST 5	1,577	1,577



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .5 - Allocation Summary**  
**For Department HUMAN RESOURCES**

Receiving Department	Total	PERSONNEL
BHA	18,926	18,926
HUMAN SERVICES	132,674	132,674
JOB TRAINING	19,715	19,715
LIBRARY	13,808	13,808
AG EXTENSION	788	788
ROADS	16,561	16,561
PARKS	7,097	7,097
FLEET MANAGEMENT	5,520	5,520
BLDG MAINTENANCE	26,812	26,812
SURVEYOR	3,943	3,943
PW-ADMIN	3,155	3,155
Direct Billed	234,029	234,029
<b>Total</b>	<b>1,249,368</b>	<b>1,249,368</b>





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 \$1,923. Costs applied totaling \$1,923 and revenues of \$931,589 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 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .2 - Costs To Be Allocated**  
**For Department FINANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,113,416			3,113,416
BUILDING DEPRECIATION	6,510		6,510	
EQUIPMENT DEPRECIATION	224,774		224,774	
ADMINISTRATION	9,117	309	9,426	
INSURANCE	9,122	152	9,274	
HUMAN RESOURCES	13,826	368	14,194	
FINANCE		33,257	33,257	
COUNTY COUNSEL		21,913	21,913	
Total Allocated Additions:	<u>263,349</u>	<u>55,999</u>	<u>319,348</u>	<u>319,348</u>
Total To Be Allocated:	<u><u>3,376,765</u></u>	<u><u>55,999</u></u>		<u><u>3,432,764</u></u>



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FINANCE**

	Total	General & Admin	CLAIMS	PAYROLL	COST PLAN
<b>Wages &amp; Benefits</b>					5,060
SALARIES & WAGES	1,187,853	156,892	105,125	136,244	2,692
FRINGE BENEFITS	626,083	82,706	55,408	71,812	
<b>Other Expense &amp; Cost</b>					0
DATA PROCESSING	859,133	0	0	317,757	1,379
SERVICES & SUPPLIES	320,632	42,355	28,376	36,776	0
FIXED ASSETS	0	0	0	0	0
AUDITING AND ACCTG	119,715	0	0	0	0
<b>Departmental Totals</b>					9,131
Total Expenditures	3,113,416	281,953	188,909	562,589	
<b>Deductions</b>					0
Total Deductions	0	0	0	0	
<b>Functional Cost</b>					9,131
Total Functional Cost	3,113,416	281,953	188,909	562,589	
<b>Allocation Step 1</b>					0
Inbound- All Others	263,349	263,349	0	0	1,759
Reallocate Admin Costs		( 545,302)	36,381	108,347	0
Unallocated Costs	( 1,334,883)	0	0	0	10,890
1st Allocation	2,041,882	0	225,290	670,936	
<b>Allocation Step 2</b>					0
Inbound- All Others	55,999	55,999	0	0	181
Reallocate Admin Costs		( 55,999)	3,736	11,127	0
Unallocated Costs	( 22,136)	0	0	0	181
2nd Allocation	33,863	0	3,736	11,127	
<b>Total For 06 FINANCE</b>					11,071
Total Allocated	2,075,745	0	229,026	682,063	

\* - Indicates Disallowed Expenditure



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FINANCE**

	GENERAL ACCTG	TREAS WARRANTS	AUDIT	UNALLOWED
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	272,976	13,256	0	498,300
FRINGE BENEFITS	143,874	7,012	0	262,579
<b>Other Expense &amp; Cost</b>				
DATA PROCESSING	317,412	0	0	223,964
SERVICES & SUPPLIES	73,681	3,591	0	134,474
FIXED ASSETS	0	0	0	0
AUDITING AND ACCTG	0	0	119,715	0
<b>Departmental Totals</b>				
Total Expenditures	807,943	23,859	119,715	1,119,317
<b>Deductions</b>				
Total Deductions	0	0	0	0
Functional Cost	807,943	23,859	119,715	1,119,317
<b>Allocation Step 1</b>				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	155,599	4,595	23,055	215,566
Unallocated Costs	0	0	0	( 1,334,883)
1st Allocation	963,542	28,454	142,770	0
<b>Allocation Step 2</b>				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	15,979	472	2,368	22,136
Unallocated Costs	0	0	0	( 22,136)
2nd Allocation	15,979	472	2,368	0
<b>Total For 06 FINANCE</b>				
Total Allocated	979,521	28,926	145,138	0



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

Activity - CLAIMS	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
ADMINISTRATION	110	0.4028	907		907		907
INSURANCE	7	0.0256	58		58		58
HUMAN RESOURCES	396	1.4501	3,267		3,267		3,267
FINANCE	236	0.8642	1,947		1,947		1,947
COMMUNICATIONS	232	0.8496	1,914		1,914	33	1,947
COUNTY COUNSEL	138	0.5053	1,138		1,138	19	1,157
BOARD OF SUP.	36	0.1318	297		297	5	302
ASSESSOR	94	0.3442	775		775	13	788
ELECTIONS	239	0.8752	1,972		1,972	34	2,006
EMP. BENEFITS	23	0.0842	190		190	3	193
INFO. TECHNOLOGY	348	1.2744	2,871		2,871	49	2,920
ITD PC REPLACEMENT	8	0.0293	66		66	1	67
PURCHASING	15	0.0549	124		124	2	126
MICROFILM/STORAGE	43	0.1575	355		355	6	361
CENTRAL SERVICES	282	1.0327	2,326		2,326	40	2,366
TELECOMMUNICATION	112	0.4101	924		924	16	940
IT ADMIN.	2	0.0073	17		17		17
UNEMP. INS.	6	0.0220	50		50	1	51
WORKERS COMP	66	0.2417	544		544	9	553
LIAB. INSURANCE	150	0.5493	1,237		1,237	21	1,258
LAW LIBRARY	44	0.1611	363		363	6	369
GEN. FUND COURT	993	3.6363	8,192		8,192	140	8,332
DA PROSECUTION	564	2.0653	4,653		4,653	79	4,732
DA CAC GRANT	21	0.0769	173		173	3	176
CHILD SUPPORT	249	0.9118	2,054		2,054	35	2,089
DA CHILD ABDUCT.	14	0.0513	115		115	2	117
CHILD ADVOCACY	130	0.4761	1,072		1,072	18	1,090
DA FED VAWA	14	0.0513	115		115	2	117
DA PRISONS	16	0.0586	132		132	2	134
DA MISC GRANTS	19	0.0696	157		157	3	160



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**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Activity - CLAIMS	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
GRAND JURY	246	0.9008	2,029		2,029	35	2,064
SHERIFF ADMIN	469	1.7174	3,869		3,869	66	3,935
SHERIFF-MAJOR CRIMES	100	0.3662	825		825	14	839
SHERIFF-AB109	222	0.8129	1,831		1,831	31	1,862
SHERIFF-OPS.	674	2.4681	5,560		5,560	95	5,655
COURT SECURITY	25	0.0915	206		206	4	210
SHERIFF - JAIL	644	2.3583	5,313		5,313	91	5,404
JAIL KITCHEN	335	1.2267	2,764		2,764	47	2,811
SHERIFF-INMATE WELFARE	90	0.3296	742		742	13	755
ASSET FORFEITURE TRUST	6	0.0220	50		50	1	51
SHERIFF-SPECIAL TRUST	20	0.0732	165		165	3	168
JUVENILE CENTER	254	0.9301	2,095		2,095	36	2,131
PROBATION-AB109	90	0.3296	742		742	13	755
PROBATION-SB678	79	0.2893	652		652	11	663
PROB-YOBG	64	0.2344	528		528	9	537
PROBATION	400	1.4648	3,300		3,300	56	3,356
VICTIM ASSIST PROG	85	0.3113	701		701	12	713
PROB. MISC GRANTS	70	0.2563	577		577	10	587
FIRE	1,067	3.9073	8,803		8,803	150	8,953
OFFICE OF EMERG MGT	45	0.1648	371		371	6	377
AG COMMISSIONER	274	1.0034	2,260		2,260	39	2,299
BLDG INSPECTION	78	0.2856	643		643	11	654
PLANNING	155	0.5676	1,279		1,279	22	1,301
LAFCO	32	0.1172	264		264	5	269
KCAG	233	0.8532	1,922		1,922	33	1,955
RECORDER	50	0.1831	412		412	7	419
PUBLIC GUARDIAN	70	0.2563	577		577	10	587
ANIMAL CONTROL	70	0.2563	577		577	10	587
ANIMAL SHELTER	598	2.1898	4,933		4,933	84	5,017
HEALTH DEPT	94	0.3442	775		775	13	788



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**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Activity - CLAIMS	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
HEALTH-ADMIN	506	1.8529	4,174		4,174	71	4,245
COMM. DISEASE	345	1.2634	2,846		2,846	49	2,895
EHS	68	0.2490	561		561	10	571
PUB HLTH NURSING	58	0.2124	478		478	8	486
HEALTH LAB	264	0.9668	2,178		2,178	37	2,215
TOBACCO GRANT	12	0.0439	99		99	2	101
WIC	181	0.6628	1,493		1,493	25	1,518
TB PROGRAM	64	0.2344	528		528	9	537
HEALTH INFO MGT	1	0.0037	8		8		8
EMERGENCY PREP	73	0.2673	602		602	10	612
AIDS PROGRAM	101	0.3699	833		833	14	847
CHILD HEALTH	3	0.0110	25		25		25
CALIFORNIA CHILDREN	71	0.2600	586		586	10	596
HEALTH GRANTS	105	0.3845	866		866	15	881
MARGOLIN GRANT	17	0.0623	140		140	2	142
MEDICAL ASSISTANCE	30	0.1099	247		247	4	251
MENTAL HEALTH	690	2.5267	5,692		5,692	97	5,789
MENTAL HLTH-CNTY	36	0.1318	297		297	5	302
SUBSTANCE ABUSE	130	0.4761	1,072		1,072	18	1,090
BHA-MH ACT	437	1.6003	3,605		3,605	61	3,666
FIRST 5	121	0.4431	998		998	17	1,015
BHA	354	1.2963	2,920		2,920	50	2,970
HUMAN SERVICES	2,167	7.9354	17,891		17,891	305	18,196
WHOLE PERSON CARE	50	0.1831	412		412	7	419
IHSS	51	0.1868	421		421	7	428
JOB TRAINING	1,633	5.9799	13,472		13,472	230	13,702
LIBRARY	715	2.6183	5,899		5,899	101	6,000
AG EXTENSION	23	0.0842	190		190	3	193
ROADS	983	3.5997	8,110		8,110	138	8,248
PARKS	447	1.6369	3,688		3,688	63	3,751





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**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Activity - CLAIMS	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
FLEET MANAGEMENT	1,519	5.5625	12,532		12,532	214	12,746
BLDG MAINTENANCE	1,509	5.5259	12,449		12,449	212	12,661
SURVEYOR	22	0.0806	181		181	3	184
TRANSIT AGENCY	620	2.2704	5,115		5,115	87	5,202
CAL VANS ADMIN	511	1.8712	4,216		4,216	72	4,288
VANPOOL	420	1.5380	3,465		3,465	59	3,524
SALES	849	3.1090	7,004		7,004	119	7,123
PW-ADMIN	65	0.2380	536		536	9	545
KCWMA	811	2.9698	6,691		6,691	114	6,805
SubTotal	27,308	100.0000	225,290		225,290	3,736	229,026
TOTAL	27,308	100.0000	225,290		225,290	3,736	229,026

Allocation Basis: NUMBER OF CLAIMS PROCESSED

Allocation Source: DATA PROCESSING



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**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Activity - PAYROLL	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
ADMINISTRATION	700	0.4368	2,930		2,930		2,930
HUMAN RESOURCES	900	0.5615	3,768		3,768		3,768
FINANCE	1,800	1.1231	7,535		7,535		7,535
COMMUNICATIONS	1,650	1.0295	6,907		6,907	117	7,024
COUNTY COUNSEL	1,300	0.8111	5,442		5,442	92	5,534
BOARD OF SUP.	700	0.4368	2,930		2,930	50	2,980
ASSESSOR	2,300	1.4351	9,628		9,628	163	9,791
ELECTIONS	600	0.3744	2,512		2,512	43	2,555
INFO. TECHNOLOGY	2,600	1.6223	10,884		10,884	184	11,068
PURCHASING	200	0.1248	837		837	14	851
CENTRAL SERVICES	400	0.2496	1,675		1,675	28	1,703
IT ADMIN.	400	0.2496	1,675		1,675	28	1,703
LAW LIBRARY	80	0.0499	335		335	6	341
DA AB109	350	0.2184	1,465		1,465	25	1,490
DA PROSECUTION	4,200	2.6206	17,582		17,582	298	17,880
DA CAC GRANT	100	0.0624	419		419	7	426
CHILD SUPPORT	4,900	3.0573	20,513		20,513	348	20,861
DA CHILD ABDUCT.	150	0.0936	628		628	11	639
CHILD ADVOCACY	360	0.2246	1,507		1,507	26	1,533
DA FED VAWA	300	0.1872	1,256		1,256	21	1,277
DA PRISONS	800	0.4992	3,349		3,349	57	3,406
DA MISC GRANTS	200	0.1248	837		837	14	851
SHERIFF ADMIN	1,700	1.0607	7,117		7,117	121	7,238
SHERIFF-MAJOR CRIMES	100	0.0624	419		419	7	426
SHERIFF-AB109	6,200	3.8684	25,955		25,955	440	26,395
SHERIFF-OPS.	6,500	4.0556	27,211		27,211	461	27,672
RURAL CRIME	300	0.1872	1,256		1,256	21	1,277
SHERIFF OPS-AB443	500	0.3120	2,093		2,093	35	2,128
COURT SECURITY	1,750	1.0919	7,326		7,326	124	7,450
SHERIFF - JAIL	10,600	6.6138	44,374		44,374	752	45,126

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

Activity - PAYROLL	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department					3,768	64	3,832
JAIL KITCHEN	900	0.5615	3,768		18,838	319	19,157
JUVENILE CENTER	4,500	2.8077	18,838		8,582	145	8,727
PROBATION-AB109	2,050	1.2791	8,582		2,093	35	2,128
PROBATION-SB678	500	0.3120	2,093		2,093	35	2,128
PROB-YOYG	500	0.3120	2,093		21,559	365	21,924
PROBATION	5,150	3.2133	21,559		1,675	28	1,703
VICTIM ASSIST PROG	400	0.2496	1,675		2,093	35	2,128
PROB. MISC GRANTS	500	0.3120	2,093		36,002	610	36,612
FIRE	8,600	5.3659	36,002		837	14	851
OFFICE OF EMERG MGT	200	0.1248	837		10,047	170	10,217
AG COMMISSIONER	2,400	1.4975	10,047		1,675	28	1,703
BLDG INSPECTION	400	0.2496	1,675		3,768	64	3,832
PLANNING	900	0.5615	3,768		3,349	57	3,406
RECORDER	800	0.4992	3,349		4,186	71	4,257
PUBLIC GUARDIAN	1,000	0.6239	4,186		1,256	21	1,277
ANIMAL CONTROL	300	0.1872	1,256		2,512	43	2,555
ANIMAL SHELTER	600	0.3744	2,512		419	7	426
HEALTH DEPT	100	0.0624	419		4,605	78	4,683
HEALTH-ADMIN	1,100	0.6863	4,605		6,698	113	6,811
COMM. DISEASE	1,600	0.9983	6,698		5,024	85	5,109
EHS	1,200	0.7487	5,024		2,512	43	2,555
PUB HLTH NURSING	600	0.3744	2,512		1,256	21	1,277
HEALTH LAB	300	0.1872	1,256		1,256	21	1,277
TOBACCO GRANT	300	0.1872	1,256		9,210	156	9,366
WIC	2,200	1.3727	9,210		419	7	426
TB PROGRAM	100	0.0624	419		1,675	28	1,703
HEALTH INFO MGT	400	0.2496	1,675		837	14	851
EMERGENCY PREP	200	0.1248	837		837	14	851
AIDS PROGRAM	200	0.1248	837		2,847	48	2,895
CHILD HEALTH	680	0.4243	2,847				

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**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Activity - PAYROLL	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
CALIFORNIA CHILDREN	1,020	0.6364	4,270		4,270	72	4,342
HEALTH GRANTS	900	0.5615	3,768		3,768	64	3,832
MARGOLIN GRANT	180	0.1123	754		754	13	767
SUBSTANCE ABUSE	300	0.1872	1,256		1,256	21	1,277
BHA-MH ACT	3,300	2.0590	13,815		13,815	234	14,049
FIRST 5	200	0.1248	837		837	14	851
BHA	2,400	1.4975	10,047		10,047	170	10,217
HUMAN SERVICES	46,500	29.0129	194,656		194,656	3,304	197,960
JOB TRAINING	2,500	1.5599	10,466		10,466	177	10,643
LIBRARY	1,751	1.0925	7,330		7,330	124	7,454
AG EXTENSION	100	0.0624	419		419	7	426
ROADS	2,100	1.3103	8,791		8,791	149	8,940
PARKS	900	0.5615	3,768		3,768	64	3,832
FLEET MANAGEMENT	700	0.4368	2,930		2,930	50	2,980
BLDG MAINTENANCE	3,400	2.1214	14,233		14,233	241	14,474
SURVEYOR	500	0.3120	2,093		2,093	35	2,128
PW-ADMIN	400	0.2496	1,675		1,675	28	1,703
KCWMA	1,800	1.1231	7,535		7,535	128	7,663
SubTotal	160,271	100.0000	670,936		670,936	11,127	682,063
TOTAL	160,271	100.0000	670,936		670,936	11,127	682,063

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

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

Activity - COST PLAN	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
ADMINISTRATION	1,095	0.3674	40		40		40
INSURANCE	2,661	0.8928	97		97		97
HUMAN RESOURCES	1,185	0.3976	43		43		43
FINANCE	3,238	1.0864	118		118		118
COMMUNICATIONS	1,656	0.5556	61		61	1	62
COUNTY COUNSEL	1,903	0.6385	70		70	1	71
BOARD OF SUP.	953	0.3197	35		35	1	36
ASSESSOR	2,675	0.8975	98		98	2	100
ELECTIONS	1,203	0.4036	44		44	1	45
INFO. TECHNOLOGY	4,849	1.6269	177		177	3	180
ITD PC REPLACEMENT	111	0.0372	4		4		4
PURCHASING	198	0.0664	7		7		7
MICROFILM/STORAGE	152	0.0510	6		6		6
CENTRAL SERVICES	688	0.2308	25		25		25
TELECOMMUNICATION	695	0.2332	25		25		25
IT ADMIN.	6	0.0020					
UNEMP. INS.	1	0.0003					
WORKERS COMP	1,316	0.4415	48		48	1	49
LIAB. INSURANCE	2,503	0.8398	91		91	2	93
LAW LIBRARY	81	0.0272	3		3		3
GEN. FUND COURT	4,595	1.5417	168		168	3	171
DA AB109	379	0.1272	14		14		14
COURT REPORTER	34	0.0114	1		1		1
DA PROSECUTION	6,071	2.0369	222		222	4	226
DA CAC GRANT	156	0.0523	6		6		6
CHILD SUPPORT	4,560	1.5299	167		167	3	170
DA CHILD ABDUCT.	185	0.0621	7		7		7
CHILD ADVOCACY	576	0.1933	21		21		21
DA FED VAWA	333	0.1117	12		12		12
DA PRISONS	1,089	0.3654	40		40	1	41

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

Activity - COST PLAN	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
DA MISC GRANTS	266	0.0892	10		10		10
GRAND JURY	114	0.0382	4		4		4
SHERIFF ADMIN	2,850	0.9562	104		104	2	106
SHERIFF- CIVIL	40	0.0134	1		1		1
SHERIFF-MAJOR CRIMES	293	0.0983	11		11		11
SHERIFF-AB109	8,372	2.8089	306		306	5	311
SHERIFF-OPS.	12,377	4.1526	452		452	8	460
RURAL CRIME	418	0.1402	15		15		15
SHERIFF OPS-AB443	634	0.2127	23		23		23
COURT SECURITY	2,055	0.6895	75		75	1	76
SHERIFF - JAIL	16,540	5.5493	604		604	10	614
JAIL KITCHEN	5	0.0017					
SHERIFF-INMATE WELFARE	170	0.0570	6		6		6
ASSET FORFEITURE TRUST	50	0.0168	2		2		2
SHERIFF-SPECIAL TRUST	29	0.0097	1		1		1
JUVENILE CENTER	4,947	1.6598	181		181	3	184
PROBATION-AB109	2,179	0.7311	80		80	1	81
PROBATION-SB678	1,498	0.5026	55		55	1	56
PROB-YOYG	770	0.2583	28		28		28
PROBATION	6,410	2.1506	234		234	4	238
VICTIM ASSIST PROG	349	0.1171	13		13		13
PROB. MISC GRANTS	555	0.1862	20		20		20
FIRE	14,125	4.7391	516		516	9	525
OFFICE OF EMERG MGT	629	0.2110	23		23		23
AG COMMISSIONER	2,932	0.9837	107		107	2	109
BLDG INSPECTION	739	0.2479	27		27		27
PLANNING	1,317	0.4419	48		48	1	49
LAFCO	76	0.0255	3		3		3
KCAG	1,747	0.5861	64		64	1	65
RECORDER	785	0.2634	29		29		29

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Activity - COST PLAN	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
PUBLIC GUARDIAN	657	0.2204	24		24		24
ANIMAL CONTROL	343	0.1151	13		13		13
ANIMAL SHELTER	879	0.2949	32		32	1	33
HEALTH DEPT	485	0.1627	18		18		18
HEALTH-ADMIN	189	0.0634	7		7		7
COMM. DISEASE	7,995	2.6824	292		292	5	297
EHS	1,556	0.5221	57		57	1	58
PUB HLTH NURSING	671	0.2251	25		25		25
HEALTH LAB	527	0.1768	19		19		19
TOBACCO GRANT	489	0.1641	18		18		18
WIC	2,112	0.7086	77		77	1	78
TB PROGRAM	206	0.0691	8		8		8
HEALTH INFO MGT	228	0.0765	8		8		8
EMERGENCY PREP	939	0.3150	34		34	1	35
AIDS PROGRAM	294	0.0986	11		11		11
CHILD HEALTH	889	0.2983	32		32	1	33
CALIFORNIA CHILDREN	1,332	0.4469	49		49	1	50
HEALTH GRANTS	911	0.3056	33		33	1	34
MARGOLIN GRANT	313	0.1050	11		11		11
MENTAL HEALTH	12,331	4.1372	451		451	8	459
MENTAL HLTH-CNTY	1,321	0.4432	48		48	1	49
SUBSTANCE ABUSE	3,928	1.3179	144		144	2	146
BHA-MH ACT	13,149	4.4116	480		480	8	488
FIRST 5	1,632	0.5476	60		60	1	61
BHA	5	0.0017					
HUMAN SERVICES	56,911	19.0943	2,079		2,079	44	2,123
WHOLE PERSON CARE	530	0.1778	19		19		19
IHSS	1,768	0.5932	65		65	1	66
LIBRARY	2,300	0.7717	84		84	1	85
AG EXTENSION	182	0.0611	7		7		7



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Activity - COST PLAN	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
ROADS	16,203	5.4363	592		592	10	602
PARKS	1,272	0.4268	46		46	1	47
FLEET MANAGEMENT	3,466	1.1629	127		127	2	129
BLDG MAINTENANCE	3,800	1.2749	139		139	2	141
SURVEYOR	744	0.2496	27		27		27
TRANSIT AGENCY	6,935	2.3268	253		253	4	257
CAL VANS ADMIN	79	0.0265	3		3		3
VANPOOL	4,720	1.5836	172		172	3	175
SALES	8,753	2.9367	320		320	5	325
PW-ADMIN	354	0.1188	13		13		13
KCWMA	8,238	2.7639	301		301	5	306
SubTotal	298,054	100.0000	10,890		10,890	181	11,071
TOTAL	298,054	100.0000	10,890		10,890	181	11,071

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Activity - GENERAL ACCTG	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
ADMINISTRATION	1,095	0.4098	3,948		3,948		3,948
INSURANCE	2,661	0.9958	9,595		9,595		9,595
HUMAN RESOURCES	1,185	0.4434	4,273		4,273		4,273
FINANCE	3,238	1.2117	11,675		11,675		11,675
COMMUNICATIONS	1,656	0.6197	5,971		5,971	102	6,073
COUNTY COUNSEL	1,903	0.7121	6,862		6,862	117	6,979
BOARD OF SUP.	953	0.3566	3,436		3,436	59	3,495
ASSESSOR	2,675	1.0010	9,645		9,645	165	9,810
ELECTIONS	1,203	0.4502	4,338		4,338	74	4,412
INFO. TECHNOLOGY	4,849	1.8146	17,484		17,484	299	17,783
ITD PC REPLACEMENT	111	0.0415	400		400	7	407
PURCHASING	198	0.0741	714		714	12	726
MICROFILM/STORAGE	152	0.0569	548		548	9	557
CENTRAL SERVICES	688	0.2575	2,481		2,481	42	2,523
TELECOMMUNICATION	695	0.2601	2,506		2,506	43	2,549
IT ADMIN.	6	0.0022	22		22		22
UNEMP. INS.	1	0.0004	4		4		4
WORKERS COMP	1,316	0.4925	4,745		4,745	81	4,826
LIAB. INSURANCE	2,503	0.9367	9,025		9,025	154	9,179
LAW LIBRARY	81	0.0303	292		292	5	297
GEN. FUND COURT	4,595	1.7195	16,568		16,568	283	16,851
DA AB109	379	0.1418	1,367		1,367	23	1,390
COURT REPORTER	34	0.0127	123		123	2	125
DA PROSECUTION	6,071	2.2718	21,890		21,890	374	22,264
DA CAC GRANT	156	0.0584	562		562	10	572
CHILD SUPPORT	4,560	1.7064	16,442		16,442	281	16,723
DA CHILD ABDUCT.	185	0.0692	667		667	11	678
CHILD ADVOCACY	576	0.2155	2,077		2,077	36	2,113
DA FED VAWA	333	0.1246	1,201		1,201	21	1,222
DA PRISONS	1,089	0.4075	3,927		3,927	67	3,994



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**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
DA MISC GRANTS	266	0.0995	959		959	16	975
GRAND JURY	114	0.0427	411		411	7	418
SHERIFF ADMIN	2,850	1.0665	10,276		10,276	176	10,452
SHERIFF- CIVIL	40	0.0150	144		144	2	146
SHERIFF-MAJOR CRIMES	293	0.1096	1,056		1,056	18	1,074
SHERIFF-AB109	8,372	3.1329	30,187		30,187	516	30,703
SHERIFF-OPS.	12,377	4.6316	44,628		44,628	763	45,391
RURAL CRIME	418	0.1564	1,507		1,507	26	1,533
SHERIFF OPS-AB443	634	0.2373	2,286		2,286	39	2,325
COURT SECURITY	2,055	0.7690	7,410		7,410	127	7,537
SHERIFF - JAIL	16,540	6.1895	59,638		59,638	1,020	60,658
JAIL KITCHEN	5	0.0019	18		18		18
SHERIFF-INMATE WELFARE	170	0.0636	613		613	10	623
ASSET FORFEITURE TRUST	50	0.0187	180		180	3	183
SHERIFF-SPECIAL TRUST	29	0.0109	105		105	2	107
JUVENILE CENTER	4,947	1.8512	17,837		17,837	305	18,142
PROBATION-AB109	2,179	0.8154	7,857		7,857	134	7,991
PROBATION-SB678	1,498	0.5606	5,401		5,401	92	5,493
PROB-YOBG	770	0.2881	2,776		2,776	47	2,823
PROBATION	6,410	2.3987	23,112		23,112	395	23,507
VICTIM ASSIST PROG	349	0.1306	1,258		1,258	22	1,280
PROB. MISC GRANTS	555	0.2077	2,001		2,001	34	2,035
FIRE	14,125	5.2857	50,930		50,930	871	51,801
OFFICE OF EMERG MGT	629	0.2354	2,268		2,268	39	2,307
AG COMMISSIONER	2,932	1.0972	10,572		10,572	181	10,753
BLDG INSPECTION	739	0.2765	2,665		2,665	46	2,711
PLANNING	1,317	0.4928	4,749		4,749	81	4,830
LAFCO	76	0.0284	274		274	5	279
RECORDER	785	0.2938	2,830		2,830	48	2,878
PUBLIC GUARDIAN	657	0.2459	2,369		2,369	41	2,410

**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**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
ANIMAL CONTROL	343	0.1284	1,237		1,237	21	1,258
ANIMAL SHELTER	879	0.3289	3,169		3,169	54	3,223
HEALTH DEPT	485	0.1815	1,749		1,749	30	1,779
HEALTH-ADMIN	189	0.0707	681		681	12	693
COMM. DISEASE	7,995	2.9918	28,828		28,828	493	29,321
EHS	1,556	0.5823	5,610		5,610	96	5,706
PUB HLTH NURSING	671	0.2511	2,419		2,419	41	2,460
HEALTH LAB	527	0.1972	1,900		1,900	33	1,933
TOBACCO GRANT	489	0.1830	1,763		1,763	30	1,793
WIC	2,112	0.7903	7,615		7,615	130	7,745
TB PROGRAM	206	0.0771	743		743	13	756
HEALTH INFO MGT	228	0.0853	822		822	14	836
EMERGENCY PREP	939	0.3514	3,386		3,386	58	3,444
AIDS PROGRAM	294	0.1100	1,060		1,060	18	1,078
CHILD HEALTH	889	0.3327	3,205		3,205	55	3,260
CALIFORNIA CHILDREN	1,332	0.4985	4,803		4,803	82	4,885
HEALTH GRANTS	911	0.3409	3,285		3,285	56	3,341
MARGOLIN GRANT	313	0.1171	1,129		1,129	19	1,148
MENTAL HEALTH	12,331	4.6144	44,462		44,462	761	45,223
MENTAL HLTH-CNTY	1,321	0.4943	4,763		4,763	81	4,844
SUBSTANCE ABUSE	3,928	1.4699	14,163		14,163	242	14,405
BHA-MH ACT	13,149	4.9205	47,411		47,411	811	48,222
FIRST 5	1,632	0.6107	5,884		5,884	101	5,985
BHA	5	0.0019	18		18		18
HUMAN SERVICES	56,911	21.2970	205,206		205,206	3,519	208,725
WHOLE PERSON CARE	530	0.1983	1,911		1,911	33	1,944
IHSS	1,768	0.6616	6,375		6,375	109	6,484
LIBRARY	2,300	0.8607	8,293		8,293	142	8,435
AG EXTENSION	182	0.0681	656		656	11	667
ROADS	16,203	6.0634	58,423		58,423	999	59,422

**County of Kings**  
**Cost Plan Year 2022-2023**  
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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
PARKS	1,272	0.4760	4,586		4,586	78	4,664
FLEET MANAGEMENT	3,466	1.2970	12,497		12,497	214	12,711
BLDG MAINTENANCE	3,800	1.4220	13,702		13,702	234	13,936
SURVEYOR	744	0.2784	2,683		2,683	46	2,729
SubTotal	267,228	100.0000	963,542		963,542	15,979	979,521
TOTAL	267,228	100.0000	963,542		963,542	15,979	979,521

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**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	945	1.2137	345		345		345
FINANCE	28,054	36.0318	10,252		10,252		10,252
PROBATION	535	0.6871	196		196	5	201
HUMAN SERVICES	16,466	21.1485	6,018	-1,923	4,095	159	4,254
OTHER	31,859	40.9189	11,643		11,643	308	11,951
SubTotal	77,859	100.0000	28,454	-1,923	26,531	472	27,003
Direct Billed				1,923	1,923		1,923
TOTAL	77,859	100.0000	28,454		28,454	472	28,926

Allocation Basis: NUMBER OF WARRANTS ISSUED

Allocation Source: WARRANT REGISTERS



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

Activity - AUDIT	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
ADMINISTRATION	1,095	0.4098	585		585		585
INSURANCE	2,661	0.9958	1,422		1,422		1,422
HUMAN RESOURCES	1,185	0.4434	633		633		633
FINANCE	3,238	1.2117	1,730		1,730		1,730
COMMUNICATIONS	1,656	0.6197	885		885	15	900
COUNTY COUNSEL	1,903	0.7121	1,017		1,017	17	1,034
BOARD OF SUP.	953	0.3566	509		509	9	518
ASSESSOR	2,675	1.0010	1,429		1,429	24	1,453
ELECTIONS	1,203	0.4502	643		643	11	654
INFO. TECHNOLOGY	4,849	1.8146	2,591		2,591	44	2,635
ITD PC REPLACEMENT	111	0.0415	59		59	1	60
PURCHASING	198	0.0741	106		106	2	108
MICROFILM/STORAGE	152	0.0569	81		81	1	82
CENTRAL SERVICES	688	0.2575	368		368	6	374
TELECOMMUNICATION	695	0.2601	371		371	6	377
IT ADMIN.	6	0.0022	3		3		3
UNEMP. INS.	1	0.0004	1		1		1
WORKERS COMP	1,316	0.4925	703		703	12	715
LIAB. INSURANCE	2,503	0.9367	1,337		1,337	23	1,360
LAW LIBRARY	81	0.0303	43		43	1	44
GEN. FUND COURT	4,595	1.7195	2,455		2,455	42	2,497
DA AB109	379	0.1418	202		202	3	205
COURT REPORTER	34	0.0127	18		18		18
DA PROSECUTION	6,071	2.2718	3,244	-6,160	-2,916	55	-2,861
DA CAC GRANT	156	0.0584	83		83	1	84
CHILD SUPPORT	4,560	1.7064	2,436		2,436	42	2,478
DA CHILD ABDUCT.	185	0.0692	99		99	2	101
CHILD ADVOCACY	576	0.2155	308		308	5	313
DA FED VAWA	333	0.1246	178		178	3	181
DA PRISONS	1,089	0.4075	582		582	10	592

**County of Kings**  
**Cost Plan Year 2022-2023**  
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**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Activity - AUDIT	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
DA MISC GRANTS	266	0.0995	142	-5,720	-5,578	2	-5,576
GRAND JURY	114	0.0427	61		61	1	62
SHERIFF ADMIN	2,850	1.0665	1,523		1,523	26	1,549
SHERIFF- CIVIL	40	0.0150	21		21		21
SHERIFF-MAJOR CRIMES	293	0.1096	157		157	3	160
SHERIFF-AB109	8,372	3.1329	4,473		4,473	77	4,550
SHERIFF-OPS.	12,377	4.6316	6,613		6,613	113	6,726
RURAL CRIME	418	0.1564	223		223	4	227
SHERIFF OPS-AB443	634	0.2373	339		339	6	345
COURT SECURITY	2,055	0.7690	1,098		1,098	19	1,117
SHERIFF - JAIL	16,540	6.1895	8,837		8,837	151	8,988
JAIL KITCHEN	5	0.0019	3		3		3
SHERIFF-INMATE WELFARE	170	0.0636	91		91	2	93
ASSET FORFEITURE TRUST	50	0.0187	27		27		27
SHERIFF-SPECIAL TRUST	29	0.0109	15		15		15
JUVENILE CENTER	4,947	1.8512	2,643		2,643	45	2,688
PROBATION-AB109	2,179	0.8154	1,164		1,164	20	1,184
PROBATION-SB678	1,498	0.5606	800		800	14	814
PROB-YOBG	770	0.2881	411		411	7	418
PROBATION	6,410	2.3987	3,425		3,425	59	3,484
VICTIM ASSIST PROG	349	0.1306	186		186	3	189
PROB. MISC GRANTS	555	0.2077	297		297	5	302
FIRE	14,125	5.2857	7,546		7,546	129	7,675
OFFICE OF EMERG MGT	629	0.2354	336		336	6	342
AG COMMISSIONER	2,932	1.0972	1,566		1,566	27	1,593
BLDG INSPECTION	739	0.2765	395		395	7	402
PLANNING	1,317	0.4928	704		704	12	716
LAFCO	76	0.0284	41		41	1	42
RECORDER	785	0.2938	419		419	7	426
PUBLIC GUARDIAN	657	0.2459	351		351	6	357



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Activity - AUDIT	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
ANIMAL CONTROL	343	0.1284	183		183	3	186
ANIMAL SHELTER	879	0.3289	470		470	8	478
HEALTH DEPT	485	0.1815	259		259	4	263
HEALTH-ADMIN	189	0.0707	101		101	2	103
COMM. DISEASE	7,995	2.9918	4,271		4,271	73	4,344
EHS	1,556	0.5823	831		831	14	845
PUB HLTH NURSING	671	0.2511	358		358	6	364
HEALTH LAB	527	0.1972	282		282	5	287
TOBACCO GRANT	489	0.1830	261		261	4	265
WIC	2,112	0.7903	1,128		1,128	19	1,147
TB PROGRAM	206	0.0771	110		110	2	112
HEALTH INFO MGT	228	0.0853	122		122	2	124
EMERGENCY PREP	939	0.3514	502		502	9	511
AIDS PROGRAM	294	0.1100	157		157	3	160
CHILD HEALTH	889	0.3327	475		475	8	483
CALIFORNIA CHILDREN	1,332	0.4985	712		712	12	724
HEALTH GRANTS	911	0.3409	487		487	8	495
MARGOLIN GRANT	313	0.1171	167		167	3	170
MENTAL HEALTH	12,331	4.6144	6,588		6,588	113	6,701
MENTAL HLTH-CNTY	1,321	0.4943	706		706	12	718
SUBSTANCE ABUSE	3,928	1.4699	2,099		2,099	36	2,135
BHA-MH ACT	13,149	4.9205	7,025		7,025	120	7,145
FIRST 5	1,632	0.6107	872	-6,560	-5,688	15	-5,673
BHA	5	0.0019	3		3		3
HUMAN SERVICES	56,911	21.2970	30,403		30,403	522	30,925
WHOLE PERSON CARE	530	0.1983	283		283	5	288
IHSS	1,768	0.6616	945		945	16	961
LIBRARY	2,300	0.8607	1,229		1,229	21	1,250
AG EXTENSION	182	0.0681	97		97	2	99
ROADS	16,203	6.0634	8,657		8,657	148	8,805



**County of Kings**  
**Cost Plan Year 2022-2023**  
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**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Activity - AUDIT	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
PARKS	1,272	0.4760	680		680	12	692
FLEET MANAGEMENT	3,466	1.2970	1,852		1,852	32	1,884
BLDG MAINTENANCE	3,800	1.4220	2,030		2,030	35	2,065
SURVEYOR	744	0.2784	397		397	7	404
OTHER	0			-27,414	-27,414		-27,414
SubTotal	267,228	100.0000	142,770	-45,854	96,916	2,368	99,284
Direct Billed				45,854	45,854		45,854
TOTAL	267,228	100.0000	142,770		142,770	2,368	145,138

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .5 - Allocation Summary**  
**For Department FINANCE**

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
ADMINISTRATION	8,410	907	2,930	40	3,948	0	585
INSURANCE	11,172	58	0	97	9,595	0	1,422
HUMAN RESOURCES	12,329	3,267	3,768	43	4,273	345	633
FINANCE	33,257	1,947	7,535	118	11,675	10,252	1,730
COMMUNICATIONS	16,006	1,947	7,024	62	6,073	0	900
COUNTY COUNSEL	14,775	1,157	5,534	71	6,979	0	1,034
BOARD OF SUP.	7,331	302	2,980	36	3,495	0	518
ASSESSOR	21,942	788	9,791	100	9,810	0	1,453
ELECTIONS	9,672	2,006	2,555	45	4,412	0	654
EMP. BENEFITS	193	193	0	0	0	0	0
INFO. TECHNOLOGY	34,586	2,920	11,068	180	17,783	0	2,635
ITD PC REPLACEMENT	538	67	0	4	407	0	60
PURCHASING	1,818	126	851	7	726	0	108
MICROFILM/STORAGE	1,006	361	0	6	557	0	82
CENTRAL SERVICES	6,991	2,366	1,703	25	2,523	0	374
TELECOMMUNICATION	3,891	940	0	25	2,549	0	377
IT ADMIN.	1,745	17	1,703	0	22	0	3
UNEMP. INS.	56	51	0	0	4	0	1
WORKERS COMP	6,143	553	0	49	4,826	0	715
LIAB. INSURANCE	11,890	1,258	0	93	9,179	0	1,360
LAW LIBRARY	1,054	369	341	3	297	0	44
GEN. FUND COURT	27,851	8,332	0	171	16,851	0	2,497
DA AB109	3,099	0	1,490	14	1,390	0	205
COURT REPORTER	144	0	0	1	125	0	18
DA PROSECUTION	42,241	4,732	17,880	226	22,264	0	( 2,861)
DA CAC GRANT	1,264	176	426	6	572	0	84
CHILD SUPPORT	42,321	2,089	20,861	170	16,723	0	2,478
DA CHILD ABDUCT.	1,542	117	639	7	678	0	101
CHILD ADVOCACY	5,070	1,090	1,533	21	2,113	0	313
DA FED VAWA	2,809	117	1,277	12	1,222	0	181
DA PRISONS	8,167	134	3,406	41	3,994	0	592
DA MISC GRANTS	( 3,580)	160	851	10	975	0	( 5,576)
GRAND JURY	2,548	2,064	0	4	418	0	62



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .5 - Allocation Summary**  
**For Department FINANCE**

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
SHERIFF ADMIN	23,280	3,935	7,238	106	10,452	0	1,549
SHERIFF- CIVIL	168	0	0	1	146	0	21
SHERIFF-MAJOR CRIMES	2,510	839	426	11	1,074	0	160
SHERIFF-AB109	63,821	1,862	26,395	311	30,703	0	4,550
SHERIFF-OPS.	85,904	5,655	27,672	460	45,391	0	6,726
RURAL CRIME	3,052	0	1,277	15	1,533	0	227
SHERIFF OPS-AB443	4,821	0	2,128	23	2,325	0	345
COURT SECURITY	16,390	210	7,450	76	7,537	0	1,117
SHERIFF - JAIL	120,790	5,404	45,126	614	60,658	0	8,988
JAIL KITCHEN	6,664	2,811	3,832	0	18	0	3
SHERIFF-INMATE	1,477	755	0	6	623	0	93
ASSET FORFEITURE	263	51	0	2	183	0	27
SHERIFF-SPECIAL TRUST	291	168	0	1	107	0	15
JUVENILE CENTER	42,302	2,131	19,157	184	18,142	0	2,688
PROBATION-AB109	18,738	755	8,727	81	7,991	0	1,184
PROBATION-SB678	9,154	663	2,128	56	5,493	0	814
PROB-YOBG	5,934	537	2,128	28	2,823	0	418
PROBATION	52,710	3,356	21,924	238	23,507	201	3,484
VICTIM ASSIST PROG	3,898	713	1,703	13	1,280	0	189
PROB. MISC GRANTS	5,072	587	2,128	20	2,035	0	302
FIRE	105,566	8,953	36,612	525	51,801	0	7,675
OFFICE OF EMERG MGT	3,900	377	851	23	2,307	0	342
AG COMMISSIONER	24,971	2,299	10,217	109	10,753	0	1,593
BLDG INSPECTION	5,497	654	1,703	27	2,711	0	402
PLANNING	10,728	1,301	3,832	49	4,830	0	716
LAFCO	593	269	0	3	279	0	42
KCAG	2,020	1,955	0	65	0	0	0
RECORDER	7,158	419	3,406	29	2,878	0	426
PUBLIC GUARDIAN	7,635	587	4,257	24	2,410	0	357
ANIMAL CONTROL	3,321	587	1,277	13	1,258	0	186
ANIMAL SHELTER	11,306	5,017	2,555	33	3,223	0	478
HEALTH DEPT	3,274	788	426	18	1,779	0	263
HEALTH-ADMIN	9,731	4,245	4,683	7	693	0	103



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .5 - Allocation Summary**  
**For Department FINANCE**

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
COMM. DISEASE	43,668	2,895	6,811	297	29,321	0	4,344
EHS	12,289	571	5,109	58	5,706	0	845
PUB HLTH NURSING	5,890	486	2,555	25	2,460	0	364
HEALTH LAB	5,731	2,215	1,277	19	1,933	0	287
TOBACCO GRANT	3,454	101	1,277	18	1,793	0	265
WIC	19,854	1,518	9,366	78	7,745	0	1,147
TB PROGRAM	1,839	537	426	8	756	0	112
HEALTH INFO MGT	2,679	8	1,703	8	836	0	124
EMERGENCY PREP	5,453	612	851	35	3,444	0	511
AIDS PROGRAM	2,947	847	851	11	1,078	0	160
CHILD HEALTH	6,696	25	2,895	33	3,260	0	483
CALIFORNIA CHILDREN	10,597	596	4,342	50	4,885	0	724
HEALTH GRANTS	8,583	881	3,832	34	3,341	0	495
MARGOLIN GRANT	2,238	142	767	11	1,148	0	170
MEDICAL ASSISTANCE	251	251	0	0	0	0	0
MENTAL HEALTH	58,172	5,789	0	459	45,223	0	6,701
MENTAL HLTH-CNTY	5,913	302	0	49	4,844	0	718
SUBSTANCE ABUSE	19,053	1,090	1,277	146	14,405	0	2,135
BHA-MH ACT	73,570	3,666	14,049	488	48,222	0	7,145
FIRST 5	2,239	1,015	851	61	5,985	0	( 5,673)
BHA	13,208	2,970	10,217	0	18	0	3
HUMAN SERVICES	462,183	18,196	197,960	2,123	208,725	4,254	30,925
WHOLE PERSON CARE	2,670	419	0	19	1,944	0	288
IHSS	7,939	428	0	66	6,484	0	961
JOB TRAINING	24,345	13,702	10,643	0	0	0	0
LIBRARY	23,224	6,000	7,454	85	8,435	0	1,250
AG EXTENSION	1,392	193	426	7	667	0	99
ROADS	86,017	8,248	8,940	602	59,422	0	8,805
PARKS	12,986	3,751	3,832	47	4,664	0	692
FLEET MANAGEMENT	30,450	12,746	2,980	129	12,711	0	1,884
BLDG MAINTENANCE	43,277	12,661	14,474	141	13,936	0	2,065
SURVEYOR	5,472	184	2,128	27	2,729	0	404
TRANSIT AGENCY	5,459	5,202	0	257	0	0	0



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .5 - Allocation Summary**  
**For Department FINANCE**

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
CAL VANS ADMIN	4,291	4,288	0	3	0	0	0
VANPOOL	3,699	3,524	0	175	0	0	0
SALES	7,448	7,123	0	325	0	0	0
PW-ADMIN	2,261	545	1,703	13	0	0	0
KCWMA	14,774	6,805	7,663	306	0	0	0
OTHER	( 15,463)	0	0	0	0	11,951	( 27,414)
Direct Billed	47,777	0	0	0	0	1,923	45,854
<b>Total</b>	<b>2,075,745</b>	<b>229,026</b>	<b>682,063</b>	<b>11,071</b>	<b>979,521</b>	<b>28,926</b>	<b>145,138</b>



COUNTY OF KINGS  
COUNTYWIDE COST ALLOCATION PLAN  
**COMMUNICATIONS**

NATURE AND EXTENT OF SERVICES

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

**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .2 - Costs To Be Allocated**  
**For Department COMMUNICATIONS**

	1st Allocation	2nd Allocation	Sub-Total	Total
				1,568,416
Expenditures Per Financial Statement:	1,568,416			
BUILDING DEPRECIATION	7,729		7,729	
EQUIPMENT DEPRECIATION	43,397		43,397	
ADMINISTRATION	4,663	158	4,821	
INSURANCE	8,454	141	8,595	
HUMAN RESOURCES	12,674	338	13,012	
FINANCE	15,738	268	16,006	
Total Allocated Additions:	92,655	905	93,560	93,560
OTHER REVENUE	( 1,200)			
CHARGES FOR SERVICES-RENT	( 35,961)			
COST APPLIED	( 71,112)			
Total Departmental Cost Adjustments:	( 108,273)			( 108,273)
Total To Be Allocated:	1,552,798	905		1,553,703

**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COMMUNICATIONS**

	Total	General & Admin	RADIO DISPATCH
<b>Salaries &amp; Benefits</b>			
SALARIES & WAGES	973,559	0	973,559
FRINGE BENEFITS	420,634	0	420,634
<b>Other Expense &amp; Cost</b>			
SERVICES & SUPPLIES	174,223	0	174,223
FIXED ASSETS	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	1,568,416	0	1,568,416
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
OTHER REVENUE	( 1,200)	( 1,200)	0
CHARGES FOR SERVICES-RENT	( 35,961)	( 35,961)	0
COST APPLIED	( 71,112)	( 71,112)	0
<b>Functional Cost</b>	1,460,143	( 108,273)	1,568,416
<b>Allocation Step 1</b>			
Inbound- All Others	92,655	92,655	0
Reallocate Admin Costs		15,618	( 15,618)
1st Allocation	1,552,798	0	1,552,798
<b>Allocation Step 2</b>			
Inbound- All Others	905	905	0
Reallocate Admin Costs		( 905)	905
2nd Allocation	905	0	905
<b>Total For 07 COMMUNICATIONS</b>			
Total Allocated	1,553,703	0	1,553,703

\* - Indicates Disallowed Expenditure

Schedule 7.3

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**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COMMUNICATIONS**

Activity - RADIO DISPATCH	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department					980,027	570	980,597
SHERIFF-OPS.	45,000	63.1136	980,027		141,559	83	141,642
PROBATION	6,500	9.1164	141,559		-82,786	70	-82,716
FIRE	5,500	7.7139	119,781	-202,567	71,869	42	71,911
ANIMAL CONTROL	3,300	4.6283	71,869		148,255	140	148,395
OTHER	11,000	15.4278	239,562	-91,307	1,258,924	905	1,259,829
SubTotal	71,300	100.0000	1,552,798	-293,874	293,874		293,874
Direct Billed				293,874			
TOTAL	71,300	100.0000	1,552,798		1,552,798	905	1,553,703

Allocation Basis: NUMBER OF CALLS

Allocation Source: COMMUNICATIONS RECORDS



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .5 - Allocation Summary**  
**For Department COMMUNICATIONS**

Receiving Department	Total	RADIO DISPATCH
SHERIFF-OPS.	980,597	980,597
PROBATION	141,642	141,642
FIRE	( 82,716)	( 82,716)
ANIMAL CONTROL	71,911	71,911
OTHER	148,395	148,395
Direct Billed	293,874	293,874
<b>Total</b>	<b>1,553,703</b>	<b>1,553,703</b>



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 2021 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 \$943,123 are shown as direct billed to the appropriate departments.

**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .2 - Costs To Be Allocated**  
**For Department COUNTY COUNSEL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,890,460			1,890,460
BUILDING DEPRECIATION	3,602		3,602	
EQUIPMENT DEPRECIATION	1,971		1,971	
ADMINISTRATION	5,358	181	5,539	
INSURANCE	6,374	106	6,480	
HUMAN RESOURCES	9,986	266	10,252	
FINANCE	14,529	246	14,775	
COUNTY COUNSEL		107,950	107,950	
Total Allocated Additions:	<u>41,820</u>	<u>108,749</u>	<u>150,569</u>	<u>150,569</u>
Total To Be Allocated:	<u><u>1,932,280</u></u>	<u><u>108,749</u></u>		<u><u>2,041,029</u></u>



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COUNTY COUNSEL**

	Total	General & Admin	LEGAL SERVICES	HSA LEGAL SERVICES	UNALLOWED
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	1,210,637	147,671	422,076	367,032	273,858
FRINGE BENEFITS	457,209	55,779	159,383	138,626	103,421
<b>Other Expense &amp; Cost</b>					
SERVICES & SUPPLIES	222,614	27,159	77,603	67,497	50,355
FIXED ASSETS	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	1,890,460	230,609	659,062	573,155	427,634
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Total Expenditures	1,890,460	230,609	659,062	573,155	427,634
<b>Allocation Step 1</b>					
Inbound- All Others	41,820	41,820	0	0	0
Reallocate Admin Costs	( 272,429)	( 272,429)	108,171	94,071	70,187
Unallocated Costs	( 497,821)	0	0	0	( 497,821)
1st Allocation	1,434,459	0	767,233	667,226	0
<b>Allocation Step 2</b>					
Inbound- All Others	108,749	108,749	0	0	0
Reallocate Admin Costs	( 108,749)	( 108,749)	43,180	37,552	28,017
Unallocated Costs	( 28,017)	0	0	0	( 28,017)
2nd Allocation	80,732	0	43,180	37,552	0
<b>Total For 08 COUNTY COUNSEL</b>					
Total Allocated	1,515,191	0	810,413	704,778	0

\* - Indicates Disallowed Expenditure

Schedule 8.3

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**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**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	428	4.0607	31,155		31,155		31,155
INSURANCE	29	0.2751	2,111		2,111		2,111
HUMAN RESOURCES	174	1.6509	12,666		12,666		12,666
FINANCE	313	2.9696	22,784	-871	21,913		21,913
COUNTY COUNSEL	1,483	14.0703	107,950		107,950		107,950
BOARD OF SUP.	1,244	11.8027	90,554		90,554	6,621	97,175
ASSESSOR	140	1.3283	10,191		10,191	745	10,936
ELECTIONS	438	4.1556	31,883		31,883	2,331	34,214
INFO. TECHNOLOGY	144	1.3662	10,482		10,482	766	11,248
LAW LIBRARY	5	0.0474	364		364	27	391
DA PROSECUTION	74	0.7021	5,387		5,387	394	5,781
CHILD SUPPORT	14	0.1328	1,019		1,019	75	1,094
GRAND JURY	17	0.1613	1,237		1,237	90	1,327
SHERIFF ADMIN	648	6.1480	47,170		47,170	3,449	50,619
SHERIFF-AB109	419	3.9753	30,500		30,500	2,230	32,730
PROBATION	326	3.0930	23,730		23,730	1,735	25,465
FIRE	338	3.2068	24,604		24,604	1,799	26,403
OFFICE OF EMERG MGT	9	0.0854	655		655	48	703
AG COMMISSIONER	136	1.2903	9,900		9,900	724	10,624
PLANNING	275	2.6091	20,018	-4,144	15,874	1,464	17,338
AFCO	4	0.0380	291	-456	-165	21	-144
RECORDER	78	0.7400	5,678		5,678	415	6,093
PUBLIC GUARDIAN	345	3.2732	25,113	-1,150	23,963	1,836	25,799
HEALTH-ADMIN	878	8.3302	63,912		63,912	4,673	68,585
EHS	50	0.4744	3,640		3,640	266	3,906
FIRST 5	50	0.4744	3,640	-6,243	-2,603	266	-2,337
BHA	382	3.6243	27,807	-45,152	-17,345	2,033	-15,312
IHSS	7	0.0664	510	-998	-488	37	-451
JOB TRAINING	32	0.3036	2,329		2,329	170	2,499
LIBRARY	11	0.1044	801		801	59	860



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**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
CG EXTENSION	31	0.2941	2,257		2,257	165	2,422
MARKS	3	0.0285	218		218	16	234
W-ADMIN	616	5.8444	44,840		44,840	3,279	48,119
OTHER	1,399	13.2732	101,837	-1,427	100,410	7,446	107,856
SubTotal	10,540	100.0000	767,233	-60,441	706,792	43,180	749,972
Direct Billed				60,441	60,441		60,441
TOTAL	10,540	100.0000	767,233		767,233	43,180	810,413

Allocation Basis: DIRECT HOURS OF ATTORNEYS

Allocation Source: COUNTY COUNSEL TIME RECORDS

**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COUNTY COUNSEL**

Activity - HSA LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HUMAN SERVICES	6,362	100.0000	667,226	-882,682	-215,456	37,552	-177,904
SubTotal	6,362	100.0000	667,226	-882,682	-215,456	37,552	-177,904
Direct Billed				882,682	882,682		882,682
TOTAL	6,362	100.0000	667,226		667,226	37,552	704,778

Allocation Basis: DIRECT HOURS OF HSA ATTORNEYS/STAFF

Allocation Source: COUNTY COUNSEL TIME RECORDS



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .5 - Allocation Summary**  
**For Department COUNTY COUNSEL**

Receiving Department	Total	LEGAL SERVICES HSA	LEGAL SERVICES
ADMINISTRATION	31,155	31,155	0
INSURANCE	2,111	2,111	0
HUMAN RESOURCES	12,666	12,666	0
FINANCE	21,913	21,913	0
COUNTY COUNSEL	107,950	107,950	0
BOARD OF SUP.	97,175	97,175	0
ASSESSOR	10,936	10,936	0
ELECTIONS	34,214	34,214	0
INFO. TECHNOLOGY	11,248	11,248	0
LAW LIBRARY	391	391	0
DA PROSECUTION	5,781	5,781	0
CHILD SUPPORT	1,094	1,094	0
GRAND JURY	1,327	1,327	0
SHERIFF ADMIN	50,619	50,619	0
SHERIFF-AB109	32,730	32,730	0
PROBATION	25,465	25,465	0
FIRE	26,403	26,403	0
OFFICE OF EMERG MGT	703	703	0
AG COMMISSIONER	10,624	10,624	0
PLANNING	17,338	17,338	0
LAFCO	( 144)	( 144)	0
RECORDER	6,093	6,093	0
PUBLIC GUARDIAN	25,799	25,799	0
HEALTH-ADMIN	68,585	68,585	0
EHS	3,906	3,906	0
FIRST 5	( 2,337)	( 2,337)	0
BHA	( 15,312)	( 15,312)	0
HUMAN SERVICES	( 177,904)	0	( 177,904)
IHSS	( 451)	( 451)	0
JOB TRAINING	2,499	2,499	0
LIBRARY	860	860	0
AG EXTENSION	2,422	2,422	0
PARKS	234	234	0



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Schedule .5 - Allocation Summary**  
**For Department COUNTY COUNSEL**

Receiving Department	Total	LEGAL SERVICES HSA	LEGAL SERVICES
PW-ADMIN	48,119	48,119	0
OTHER	107,856	107,856	0
Direct Billed	943,123	60,441	882,682
<b>Total</b>	<b>1,515,191</b>	<b>810,413</b>	<b>704,778</b>