



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Kings
Hanford, California**

**Date: June 8, 2007
Filing Ref: KIN08**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2007-08** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

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

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2005-06** fiscal year and as estimated costs for the **2007-08** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2007**, for further allocation to federal grants and contracts performed by the respective county departments.

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

- | | |
|-----------------------------|--------------------------------|
| 1. Employee Fringe Benefits | 6. Health Self-Insurance (ISF) |
| 2. Department of Finance | 7. Workers' Compensation (ISF) |
| 3. Communications | 8. Public Works (ISF) |
| 4. County Counsel | 9. Fleet Management (ISF) |
| 5. Data Processing (ISF) | |

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

Direct charges from the above 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 costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was 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 the 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 of 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.

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 OMB Circular A-87, 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: None.

SECTION IV: ACCEPTANCE

COUNTY OF KINGS

**JOHN CHIANG
CALIFORNIA STATE CONTROLLER**

Original Signed By

Original Signed By

Doil T. O'Steen

Michael J. Havey, Chief

Name

Bureau of Payments

Director of Finance

Division of Accounting and Reporting

Title

June 18, 2007

June 27, 2007

Date

Date

Negotiated by Jay Lal

Telephone (916) 327-2284

cc: State and Federal Agencies

Attachment

County of Kings
Cost Plan Year 2007 - 2008
Fiscal Year 2005 - 2006
Allocated Costs By Department

Detail

Central Service Departments	BOARD OF SUP.	ASSESSOR	F/A REPAIR	ELECTIONS	EMP. BENEFITS	INFO. TECHNOLOGY	MICROFILM/STORAGE
BUILDING USE	9,290	9,742	0	5,022	0	19,231	9,027
EQUIPMENT USE	1,592	9,562	0	87,995	0	0	0
ADMINISTRATION	2,525	7,152	4	3,080	0	13,965	1,010
INSURANCE	1,660	6,070	0	1,175	0	6,825	974
PERSONNEL	4,983	18,756	0	4,104	0	21,187	2,847
FINANCE	5,998	17,926	25	7,229	55	32,011	2,706
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	111,137	2,326	0	18,067	0	0	0
Total Allocated	137,185	71,534	29	126,672	55	93,219	16,564
Roll Forward	(9,196)	6,250	(43)	84,453	(91)	20,538	1,782
Cost With Roll Forward	127,989	77,784	(14)	211,125	(36)	113,757	18,346
Adjustments	0	0	0	0	0	0	0
Proposed Costs	127,989	77,784	(14)	211,125	(36)	113,757	18,346



County of Kings
Cost Plan Year 2007 - 2008
Fiscal Year 2005 - 2006
Allocated Costs By Department

Detail

Central Service Departments	CENTRAL SERVICES	UNEMP. INS.	WORKERS COMP	LIAB. INSURANCE	LAW LIBRARY	GEN. FUND COURT	TRIAL COURT
BUILDING USE	8,213	0	0	0	3,561	0	227,826
EQUIPMENT USE	0	0	0	0	140	0	0
ADMINISTRATION	3,213	4	0	1,641	310	10,867	0
INSURANCE	969	0	0	0	253	0	1,781
PERSONNEL	2,847	0	0	0	712	0	0
FINANCE	7,204	43	160	2,794	876	19,894	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	1,164	0	886
Total Allocated	22,446	47	160	4,435	7,016	30,761	230,493
Roll Forward	(3,096)	(9)	(8,770)	(2,096)	(3,628)	8,736	(11,034)
Cost With Roll Forward	19,350	38	(8,610)	2,339	3,388	39,497	219,459
Adjustments	0	0	0	0	0	0	0
Proposed Costs	19,350	38	(8,610)	2,339	3,388	39,497	219,459



County of Kings
Cost Plan Year 2007 - 2008
Fiscal Year 2005 - 2006
Allocated Costs By Department

Detail

Central Service Departments	COURT REPORTER	DA PROSECUTION	CHILD SUPPORT	DA CHILD ABDUCT.	CHILD ADVOCACY	DA OCJP GRANT	DA PRISONS
BUILDING USE	0	21,935	0	0	1,815	0	0
EQUIPMENT USE	0	14,454	0	0	256	245	721
ADMINISTRATION	73	11,311	16,580	688	1,568	953	2,997
INSURANCE	0	94,681	14,008	456	810	456	1,822
PERSONNEL	0	23,881	44,321	1,424	2,491	1,804	5,695
FINANCE	119	24,769	45,897	1,585	3,853	623	6,671
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	15,945	1,232	0	0	0	0
Total Allocated	192	206,976	122,038	4,153	10,793	4,081	17,906
Roll Forward	116	52,938	(8,910)	3,869	1,749	(254)	2,722
Cost With Roll Forward	308	259,914	113,128	8,022	12,542	3,827	20,628
Adjustments	0	0	0	0	0	0	0
Proposed Costs	308	259,914	113,128	8,022	12,542	3,827	20,628



County of Kings
Cost Plan Year 2007 - 2008
Fiscal Year 2005 - 2006
Allocated Costs By Department

Detail

Central Service Departments	DA ST RAPE GRANT	DA MISC GRANTS	GRAND JURY	SHERIFF ADMIN	CONTRACT LAW	SHERIFF-NTF	SHERIFF-OPS.
BUILDING USE	0	0	3,303	34,785	90	0	0
EQUIPMENT USE	1,003	2,190	451	17,724	0	1,322	105,550
ADMINISTRATION	614	1,243	321	7,448	5,824	2,130	24,938
INSURANCE	341	684	23	4,516	3,167	456	290,667
PERSONNEL	1,067	2,135	0	13,347	9,894	1,424	44,581
FINANCE	(94)	(173)	2,913	19,409	12,668	4,822	56,612
COMMUNICATIONS	0	0	0	0	0	0	383,808
COUNTY COUNSEL	0	0	3,113	16,835	0	0	0
Total Allocated	2,931	6,079	10,124	114,064	31,643	10,154	906,156
Roll Forward	(987)	(2,537)	1,267	(41,918)	7,575	2,565	(9,475)
Cost With Roll Forward	1,944	3,542	11,391	72,146	39,218	12,719	896,681
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,944	3,542	11,391	72,146	39,218	12,719	896,681

County of Kings
Cost Plan Year 2007 - 2008
Fiscal Year 2005 - 2006
Allocated Costs By Department

Detail

Central Service Departments	RURAL CRIME	COURT SECURITY	SHERIFF - JAIL	JUVENILE CENTER	JUV DAY CENTER	JUV BOOT CAMP	PROB-GREAT GRANT
BUILDING USE	0	0	142,247	66,361	0	1,367	0
EQUIPMENT USE	4,752	0	13,344	4,268	0	888	0
ADMINISTRATION	1,230	3,266	28,819	11,000	0	5,360	379
INSURANCE	684	2,392	19,338	8,213	0	4,337	228
PERSONNEL	2,135	7,474	57,302	25,057	0	13,525	712
FINANCE	2,987	7,643	71,212	28,250	0	13,349	910
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	11,788	20,775	332,262	143,149	0	38,826	2,229
Roll Forward	4,978	0	31,534	19,495	(13,510)	7,706	165
Cost With Roll Forward	16,766	20,775	363,796	162,644	(13,510)	46,532	2,394
Adjustments	0	0	0	0	0	0	0
Proposed Costs	16,766	20,775	363,796	162,644	(13,510)	46,532	2,394

County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	PROB-PROP 36	PROBATION	VICTIM WITNESS	FEMALE JUV CENTER	VICTIM ASSIST PROG	PROB. MISC GRANTS	FIRE
BUILDING USE	0	26,584	1,710	233	1,710	0	49,044
EQUIPMENT USE	0	47,914	1,938	96	993	8,081	259,723
ADMINISTRATION	848	18,653	559	1,775	489	1,215	27,715
INSURANCE	684	28,255	513	1,597	650	1,252	17,284
PERSONNEL	2,135	45,410	1,566	4,983	1,993	3,915	51,493
FINANCE	2,019	48,010	75	4,376	55	3,315	69,886
COMMUNICATIONS	0	133,043	0	0	0	0	(9,399)
COUNTY COUNSEL	0	4,174	0	0	0	0	1,711
Total Allocated	5,686	352,043	6,361	13,060	5,890	17,778	467,457
Roll Forward	(466)	26,218	(3,441)	1,727	1	(2,597)	144,229
Cost With Roll Forward	5,220	378,261	2,920	14,787	5,891	15,181	611,686
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,220	378,261	2,920	14,787	5,891	15,181	611,686

County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	AG COMMISSIONER	BLDG INSPECTION	PLANNING	LAFCO	REGIONAL PLANNING	REGIONAL TRANS	RECORDER
BUILDING USE	23,910	1,533	3,575	240	240	800	1,472
EQUIPMENT USE	14,271	3,598	20,554	0	0	2,420	6,467
ADMINISTRATION	7,668	1,633	2,993	212	60	1,227	1,816
INSURANCE	6,349	922	5,230	2	2	917	2,850
PERSONNEL	18,151	2,847	6,762	0	0	3,334	6,406
FINANCE	19,452	4,318	4,745	770	182	1,147	5,136
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	411	0	8,965	1,134	0	(229)	273
Total Allocated	90,212	14,851	52,824	2,358	484	9,616	24,420
Roll Forward	11,019	3,780	22,220	1,832	(539)	666	5,254
Cost With Roll Forward	101,231	18,631	75,044	4,190	(55)	10,282	29,674
Adjustments	0	0	0	0	0	0	0
Proposed Costs	101,231	18,631	75,044	4,190	(55)	10,282	29,674

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Detail

Central Service Departments	PUBLIC GUARDIAN	ANIMAL CONTROL	HEALTH DEPT	HEALTH-ADMIN	COMM. DISEASE	EHS	PUB HLTH NURSING
BUILDING USE	4,404	3,280	0	90,477	0	13,146	0
EQUIPMENT USE	1,221	1,177	13,132	9,860	603	2,664	964
ADMINISTRATION	1,654	1,552	1,926	1,312	1,678	4,072	2,227
INSURANCE	2,196	1,390	3,139	83,015	1,321	2,599	2,232
PERSONNEL	5,919	4,271	2,692	4,983	4,129	8,845	6,976
FINANCE	4,926	5,061	4,632	5,051	5,227	9,714	6,175
COMMUNICATIONS	0	79,863	0	0	0	0	0
COUNTY COUNSEL	(1,272)	205	0	0	0	5,065	0
Total Allocated	19,048	96,799	25,521	194,698	12,958	46,105	18,574
Roll Forward	9,443	41,152	0	(36,090)	0	7,091	0
Cost With Roll Forward	28,491	137,951	25,521	158,608	12,958	53,196	18,574
Adjustments	0	0	0	0	0	0	0
Proposed Costs	28,491	137,951	25,521	158,608	12,958	53,196	18,574

County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	HEALTH LAB	MEDICAL RECORDS	WIC	FAMILY PLANNING	BIO-TERRORISM	AIDS PROGRAM	CHILD HEALTH
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USE	6,326	241	8,643	1,805	6,932	614	1,008
ADMINISTRATION	632	310	4,268	4,423	842	1,258	1,307
INSURANCE	684	456	4,898	3,325	684	911	1,082
PERSONNEL	2,135	1,424	15,596	10,393	2,135	2,847	3,381
FINANCE	4,362	1,036	12,865	13,658	2,858	4,210	3,280
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	14,139	3,467	46,270	33,604	13,451	9,840	10,058
Roll Forward	0	0	18,642	7,006	0	149	4,091
Cost With Roll Forward	14,139	3,467	64,912	40,610	13,451	9,989	14,149
Adjustments	0	0	0	0	0	0	0
Proposed Costs	14,139	3,467	64,912	40,610	13,451	9,989	14,149

County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	CRIPPLED CHILD	HEALTH GRANTS	MARGOLIN GRANT MEDICAL ASSISTANCE	MENTAL HEALTH	MENTAL HLTH-CNTY	SUBSTANCE ABUSE
BUILDING USE	0	0	0	0	0	0
EQUIPMENT USE	1,078	6,402	482	0	0	3,895
ADMINISTRATION	2,000	3,360	1,739	0	32,879	7,951
INSURANCE	1,367	2,414	1,503	0	0	684
PERSONNEL	4,271	7,545	4,698	0	0	2,679
FINANCE	4,695	11,011	4,808	728	54,561	15,642
COMMUNICATIONS	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	889	(143)
Total Allocated	13,411	30,732	13,230	728	88,329	30,708
Roll Forward	2,532	949	2,413	(670)	59,201	6,530
Cost With Roll Forward	15,943	31,681	15,643	58	147,530	37,238
Adjustments	0	0	0	0	0	0
Proposed Costs	15,943	31,681	15,643	58	147,530	37,238



County of Kings
Cost Plan Year 2007 - 2008
Fiscal Year 2005 - 2006
Allocated Costs By Department

Detail

Central Service Departments	FIRST 5	WELFARE	IHSS	LONG TERM CARE	CHILD ABUSE	JOB TRAINING	LIBRARY
BUILDING USE	0	41,870	0	0	0	0	37,214
EQUIPMENT USE	1,884	0	0	0	0	9,631	10,396
ADMINISTRATION	11,204	80,607	0	0	549	0	5,466
INSURANCE	1,367	76,806	684	0	0	7,997	3,766
PERSONNEL	4,271	207,788	0	0	0	22,162	10,948
FINANCE	17,626	200,091	666	0	1,259	11,842	13,675
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	(15,772)	98,211	(1,383)	0	0	137	0
Total Allocated	20,580	705,373	(33)	0	1,808	51,769	81,465
Roll Forward	(6,503)	131,160	(6,641)	(87)	436	(1,238)	3,191
Cost With Roll Forward	14,077	836,533	(6,674)	(87)	2,244	50,531	84,656
Adjustments	0	0	0	0	0	0	0
Proposed Costs	14,077	836,533	(6,674)	(87)	2,244	50,531	84,656

County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	AG EXTENSION	ROADS	PARKS	BLDG PROJECTS	FLEET MANAGEMENT	BLDG MAINTENANCE	SURVEYOR
BUILDING USE	17,901	1,795	9,417	0	23,409	2,039	0
EQUIPMENT USE	813	0	0	0	0	0	0
ADMINISTRATION	720	25,630	2,965	0	11,200	8,871	860
INSURANCE	582	29,864	1,888	0	2,215	5,709	854
PERSONNEL	1,424	17,084	5,695	0	6,406	17,796	2,669
FINANCE	1,962	51,113	11,299	1,134	24,681	28,839	2,293
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	23,402	125,486	31,264	1,134	67,911	63,254	6,676
Roll Forward	(386)	38,830	2,176	(746)	12,753	8,389	716
Cost With Roll Forward	23,016	164,316	33,440	388	80,664	71,643	7,392
Adjustments	0	0	0	0	0	0	0
Proposed Costs	23,016	164,316	33,440	388	80,664	71,643	7,392

County of Kings
Cost Plan Year 2007 - 2008
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Allocated Costs By Department

Detail

Central Service Departments	AITIS	TRANSIT AGENCY	PW-ADMIN	KCWMA	OTHER	SubTotal	Direct Billed
BUILDING USE	0	7,459	6,698	0	82,653	1,016,628	0
EQUIPMENT USE	0	0	0	0	216	722,499	0
ADMINISTRATION	0	0	0	0	0	463,970	130,576
INSURANCE	0	0	731	0	1,943	781,799	0
PERSONNEL	2,135	2,847	2,135	0	0	860,979	0
FINANCE	2,026	1,679	856	18,159	7,473	1,141,163	24,173
COMMUNICATIONS	0	0	0	0	94,415	681,730	509,385
COUNTY COUNSEL	0	(1,557)	6,912	189	29,709	308,334	104,040
Total Allocated	4,161	10,428	17,332	18,348	216,409	5,977,102	768,174
Roll Forward	(9,823)	(27,786)	(17,747)	(9,624)	(125,991)	471,150	0
Cost With Roll Forward	(5,662)	(17,358)	(415)	8,724	90,418	6,448,252	768,174
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(5,662)	(17,358)	(415)	8,724	90,418	6,448,252	768,174

County of Kings
Cost Plan Year 2007 - 2008
Fiscal Year 2005 - 2006
Allocated Costs By Department

Detail

Central Service Departments	Unallocated	Total
BUILDING USE	0	1,016,628
EQUIPMENT USE	0	722,499
ADMINISTRATION	37,288	631,834
INSURANCE	0	781,799
PERSONNEL	0	860,979
FINANCE	867,970	2,033,306
COMMUNICATIONS	0	1,191,115
COUNTY COUNSEL	219,900	632,274
Total Allocated	1,125,158	7,870,434
Roll Forward	0	471,150
Cost With Roll Forward	1,125,158	8,341,584
Adjustments	0	0
Proposed Costs	1,125,158	8,341,584