



**BETTY T. YEE**  
California State Controller

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Kings  
Hanford, California**

**Date: June 24, 2015  
Filing Ref: KIN16**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2015-16** 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 **2013-14** fiscal year and as estimated costs for the **2015-16** 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, 2015**, 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. Workers Compensation (ISF) |
| 2. Administration           | 7. Fleet Management (ISF)     |
| 3. Finance                  | 8. Information Services (ISF) |
| 4. Communications           | 9. Health Insurance (ISF)     |
| 5. County Counsel           | 10. Public Works (ISF)        |

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

Direct charges from the above 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.

**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 2 CFR Part 225, 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**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

Rebecca Valenzuela

**Hitomi Sekine, Bureau Chief  
Local Government Policy and Reporting  
Division of Accounting and Reporting**

Name  
Director of Finance

Title

6-24-2015

7-1-2015

Date

Date

**Negotiated by Darryl Mar  
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment

**County of Kings**  
**Cost Plan Year 2015-2016**  
**Fiscal Year 2013-2014**  
**Allocated Costs By Department**

Detail

Central Service Departments	BOARD OF SUP.	ASSESSOR	F/A REPAIR	ELECTIONS	EMP. BENEFITS	INFO. TECHNOLOGY	ITD PC REPLACEMENT
BUILDING USE	9,290	9,742	0	5,199	0	19,231	0
EQUIPMENT USE	515	8,011	0	95,760	0	0	0
ADMINISTRATION	2,930	10,371	0	3,053	0	21,319	0
INSURANCE	3,034	8,044	0	2,523	0	10,608	0
PERSONNEL	5,487	18,616	0	5,880	0	23,516	0
FINANCE	5,826	19,438	0	6,484	121	34,424	30
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	149,126	16,146	0	4,944	0	7,574	0
Total Allocated	176,208	90,368	0	123,843	121	116,672	30
Roll Forward	( 19,342)	3,752	0	4,114	24	16,418	( 155)
Cost With Roll Forward	156,866	94,120	0	127,957	145	133,090	( 125)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	156,866	94,120	0	127,957	145	133,090	( 125)



**County of Kings**  
**Cost Plan Year 2015-2016**  
**Fiscal Year 2013-2014**  
**Allocated Costs By Department**

Detail

Central Service Departments	PURCHASING	MICROFILM/STORAGE	CENTRAL SERVICES	TELECOMMUNICATION	IT ADMIN.	UNEMP. INS.	WORKERS COMP
BUILDING USE	844	9,265	8,213	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
ADMINISTRATION	696	1,749	2,704	1,547	0	4	1,814
INSURANCE	773	2,544	1,473	12	886	0	0
PERSONNEL	1,916	3,919	2,352	0	2,352	0	0
FINANCE	1,583	4,143	4,725	1,995	1,140	45	2,044
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	1,995	0	0	0	0	0	0
Total Allocated	7,807	21,620	19,467	3,554	4,378	49	3,858
Roll Forward	4,161	3,128	( 820)	( 709)	459	12	3,671
Cost With Roll Forward	11,968	24,748	18,647	2,845	4,837	61	7,529
Adjustments	0	0	0	0	0	0	0
Proposed Costs	11,968	24,748	18,647	2,845	4,837	61	7,529



**County of Kings**  
**Cost Plan Year 2015-2016**  
**Fiscal Year 2013-2014**  
**Allocated Costs By Department**

Detail

Central Service Departments	LIAB. INSURANCE	LAW LIBRARY	GEN. FUND COURT	DA AB109	COURT REPORTER	DA PROSECUTION	CHILD SUPPORT
BUILDING USE	0	2,574	0	0	0	23,930	0
EQUIPMENT USE	0	0	0	0	0	19,757	0
ADMINISTRATION	3,728	397	15,196	287	97	18,528	16,461
INSURANCE	0	528	11,943	303	0	18,355	20,883
PERSONNEL	0	627	0	784	0	35,472	45,464
FINANCE	4,074	1,163	19,046	637	98	35,715	39,840
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	8,481	635
Total Allocated	7,802	5,289	46,185	2,011	195	160,238	123,283
Roll Forward	( 2,249)	( 748)	4,449	0	19	21,398	9,737
Cost With Roll Forward	5,553	4,541	50,634	2,011	214	181,636	133,020
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,553	4,541	50,634	2,011	214	181,636	133,020



**County of Kings**  
**Cost Plan Year 2015-2016**  
**Fiscal Year 2013-2014**  
**Allocated Costs By Department**

Detail

Central Service Departments	DA CHILD ABDUCT.	CHILD ADVOCACY	DA FED VAWA	DA PRISONS	DA ST RAPE GRANT	DA MISC GRANTS	GRAND JURY
BUILDING USE	0	6,519	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	5,115	859
ADMINISTRATION	746	2,089	978	3,467	4	1,556	498
INSURANCE	595	1,306	595	2,343	12	886	316
PERSONNEL	1,567	2,822	1,567	6,271	0	3,529	0
FINANCE	1,563	4,095	1,888	6,573	14	( 467)	2,001
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	90	0	0	0	0	3,266
Total Allocated	4,471	16,921	5,028	18,654	30	10,619	6,940
Roll Forward	407	1,396	0	1,784	( 1,717)	( 183)	859
Cost With Roll Forward	4,878	18,317	5,028	20,438	( 1,687)	10,436	7,799
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,878	18,317	5,028	20,438	( 1,687)	10,436	7,799



**County of Kings**  
**Cost Plan Year 2015-2016**  
**Fiscal Year 2013-2014**  
**Allocated Costs By Department**

Detail

Central Service Departments	SHERIFF ADMIN	SHERIFF-GTF	SHERIFF-NTF	SHERIFF-AB109	SHERIFF-OPS.	RURAL CRIME	SHERIFF OPS-AB443
BUILDING USE	26,001	0	0	0	0	0	0
EQUIPMENT USE	12,022	0	9,596	3,919	31,332	6,904	0
ADMINISTRATION	7,992	101	1,401	19,182	35,629	1,332	2,109
INSURANCE	7,150	12	303	14,292	228,452	886	1,468
PERSONNEL	13,325	0	784	38,409	49,139	2,352	3,919
FINANCE	8,947	442	2,743	38,034	60,091	2,609	3,959
COMMUNICATIONS	0	0	0	0	829,968	0	0
COUNTY COUNSEL	73,927	0	0	0	0	0	0
Total Allocated	149,364	555	14,827	113,836	1,234,611	14,083	11,455
Roll Forward	38,700	0	( 7,864)	102,446	94,717	( 436)	649
Cost With Roll Forward	188,064	555	6,963	216,282	1,329,328	13,647	12,104
Adjustments	0	0	0	0	0	0	0
Proposed Costs	188,064	555	6,963	216,282	1,329,328	13,647	12,104



**County of Kings**  
**Cost Plan Year 2015-2016**  
**Fiscal Year 2013-2014**  
**Allocated Costs By Department**

Detail

Central Service Departments	COURT SECURITY	SHERIFF - JAIL	JAIL KITCHEN	JUVENILE CENTER	PROBATION-AB109	PROBATION-SB678	JUVENILE ACADEMY
BUILDING USE	0	889,631	11,650	61,833	0	0	0
EQUIPMENT USE	0	5,469	5,333	1,846	21,644	0	0
ADMINISTRATION	4,117	44,071	0	15,440	8,161	1,101	0
INSURANCE	3,437	45,026	3,379	17,228	7,371	1,177	0
PERSONNEL	9,210	69,960	7,839	25,867	19,792	3,136	0
FINANCE	8,315	78,581	4,703	27,802	17,737	2,840	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	46	0	0	0	0	0
Total Allocated	25,079	1,132,784	32,904	150,016	74,705	8,254	0
Roll Forward	3,959	99,247	2,957	( 136,440)	41,203	2,874	0
Cost With Roll Forward	29,038	1,232,031	35,861	13,576	115,908	11,128	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	29,038	1,232,031	35,861	13,576	115,908	11,128	0



**County of Kings**  
**Cost Plan Year 2015-2016**  
**Fiscal Year 2013-2014**  
**Allocated Costs By Department**

Detail

Central Service Departments	PROB-YOYG	PROB-PROP 36	PROBATION	TITLE II GRANTS	VICTIM WITNESS	FEMALE JUV CENTER	VICTIM ASSIST PROG
BUILDING USE	0	0	31,019	0	3,148	0	0
EQUIPMENT USE	0	0	12,025	0	3,464	0	0
ADMINISTRATION	1,899	0	19,948	0	734	0	152
INSURANCE	1,468	12	18,474	0	799	0	303
PERSONNEL	5,096	0	39,820	0	1,529	0	784
FINANCE	3,957	2,584	38,189	0	1,918	0	500
COMMUNICATIONS	0	0	158,870	0	0	0	0
COUNTY COUNSEL	0	0	13,016	0	0	0	0
Total Allocated	12,420	2,596	331,361	0	11,592	0	1,739
Roll Forward	5,980	656	13,983	0	161	0	0
Cost With Roll Forward	18,400	3,252	345,344	0	11,753	0	1,739
Adjustments	0	0	0	0	0	0	0
Proposed Costs	18,400	3,252	345,344	0	11,753	0	1,739



**County of Kings**  
**Cost Plan Year 2015-2016**  
**Fiscal Year 2013-2014**  
**Allocated Costs By Department**

Detail

Central Service Departments	PROB. MISC GRANTS	FIRE	OFFICE OF EMERG MGT	HOMELAND SECURITY	AG COMMISSIONER	BLDG INSPECTION	PLANNING
BUILDING USE	233	56,033	0	0	41,451	1,533	4,616
EQUIPMENT USE	11,227	447,923	0	0	4,199	1,065	1,191
ADMINISTRATION	1,577	38,941	490	642	9,789	1,907	4,373
INSURANCE	1,590	28,693	303	12	12,641	1,349	3,152
PERSONNEL	3,919	59,692	784	0	19,988	3,136	7,055
FINANCE	3,738	68,507	957	683	19,962	3,834	8,322
COMMUNICATIONS	0	( 83,416)	0	0	0	0	0
COUNTY COUNSEL	0	7,529	0	0	1,269	0	20,636
Total Allocated	22,284	623,902	2,534	1,337	109,299	12,824	49,345
Roll Forward	( 1,786)	141,904	0	0	1,295	249	( 118,036)
Cost With Roll Forward	20,498	765,806	2,534	1,337	110,594	13,073	( 68,691)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	20,498	765,806	2,534	1,337	110,594	13,073	( 68,691)



**County of Kings**  
**Cost Plan Year 2015-2016**  
**Fiscal Year 2013-2014**  
**Allocated Costs By Department**

Detail

Central Service Departments	LAFCO	REGIONAL PLANNING	KCAG	RECORDER	PUBLIC GUARDIAN	ANIMAL CONTROL	ANIMAL SHELTER
BUILDING USE	240	0	0	1,472	6,223	0	3,280
EQUIPMENT USE	0	0	0	3,165	382	1,026	4,359
ADMINISTRATION	215	0	0	3,311	2,215	814	2,615
INSURANCE	39	0	0	2,510	3,854	595	2,703
PERSONNEL	0	0	0	6,271	9,616	1,567	4,703
FINANCE	472	0	1,864	6,408	6,702	1,616	6,785
COMMUNICATIONS	0	0	0	0	0	59,217	0
COUNTY COUNSEL	( 842)	0	0	2,494	( 3,442)	4,445	0
Total Allocated	124	0	1,864	25,631	25,550	69,280	24,445
Roll Forward	( 501)	0	683	6,505	( 10,121)	( 19,536)	853
Cost With Roll Forward	( 377)	0	2,547	32,136	15,429	49,744	25,298
Adjustments	0	0	0	0	0	0	0
Proposed Costs	( 377)	0	2,547	32,136	15,429	49,744	25,298



**County of Kings**  
**Cost Plan Year 2015-2016**  
**Fiscal Year 2013-2014**  
**Allocated Costs By Department**

Detail

Central Service Departments	HEALTH DEPT	HEALTH-ADMIN	COMM. DISEASE	EHS	PUB HLTH NURSING	HEALTH LAB	MEDICAL RECORDS
BUILDING USE	0	107,473	0	13,146	0	0	0
EQUIPMENT USE	7,559	28,274	0	782	0	11,332	772
ADMINISTRATION	1,291	3,281	2,379	5,129	2,468	1,577	0
INSURANCE	37,511	25,209	2,343	3,826	1,468	886	12
PERSONNEL	784	10,974	6,271	8,622	3,919	2,352	0
FINANCE	2,097	10,044	5,557	9,520	4,482	3,891	135
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	10,114	0	0	0
Total Allocated	49,242	185,255	16,550	51,139	12,337	20,038	919
Roll Forward	( 45,575)	7,936	988	( 1,595)	( 14,289)	( 1,356)	( 2,627)
Cost With Roll Forward	3,667	193,191	17,538	49,544	( 1,952)	18,682	( 1,708)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,667	193,191	17,538	49,544	( 1,952)	18,682	( 1,708)



**County of Kings**  
**Cost Plan Year 2015-2016**  
**Fiscal Year 2013-2014**  
**Allocated Costs By Department**

Detail

Central Service Departments	TOBACCO GRANT	WIC	TB PROGRAM	FAMILY PLANNING	HEALTH INFO MGT	EMERGENCY PREP	AIDS PROGRAM
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USE	0	19,094	676	20,836	0	12,586	0
ADMINISTRATION	742	6,823	620	2,446	2,442	1,266	910
INSURANCE	595	7,589	303	12	5,259	595	886
PERSONNEL	1,567	20,380	784	0	14,109	2,744	2,940
FINANCE	1,673	16,807	1,505	2,904	8,712	2,583	2,676
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	4,577	70,693	3,888	26,198	30,522	19,774	7,412
Roll Forward	159	( 5,700)	34	( 27,431)	0	4,939	687
Cost With Roll Forward	4,736	64,993	3,922	( 1,233)	30,522	24,713	8,099
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,736	64,993	3,922	( 1,233)	30,522	24,713	8,099



**County of Kings**  
**Cost Plan Year 2015-2016**  
**Fiscal Year 2013-2014**  
**Allocated Costs By Department**

Detail

Central Service Departments	CHILD HEALTH	CALIFORNIA CHILDREN	HEALTH GRANTS	MARGOLIN GRANT	MEDICAL ASSISTANCE	MENTAL HEALTH	MENTAL HLTH-CNTY
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USE	0	363	0	0	0	0	0
ADMINISTRATION	2,484	2,067	1,193	662	0	28,748	4,492
INSURANCE	1,819	3,102	770	478	0	0	12
PERSONNEL	4,860	8,309	2,038	1,255	0	0	0
FINANCE	4,776	6,120	2,412	1,426	441	30,157	4,772
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	13,939	19,961	6,413	3,821	441	58,905	9,276
Roll Forward	( 107)	2,324	( 10,418)	( 4,117)	8	3,685	903
Cost With Roll Forward	13,832	22,285	( 4,005)	( 296)	449	62,590	10,179
Adjustments	0	0	0	0	0	0	0
Proposed Costs	13,832	22,285	( 4,005)	( 296)	449	62,590	10,179



**County of Kings**  
**Cost Plan Year 2015-2016**  
**Fiscal Year 2013-2014**  
**Allocated Costs By Department**

Detail

Central Service Departments	SUBSTANCE ABUSE	BHA-MH ACT	FIRST 5	AOD GRANTS	BHA	HUMAN SERVICES	IHSS
BUILDING USE	0	0	0	0	0	217,907	0
EQUIPMENT USE	347	7,241	3,105	0	877	0	0
ADMINISTRATION	5,204	30,240	8,153	0	0	122,496	0
INSURANCE	595	6,133	1,177	0	2,343	313,032	12
PERSONNEL	1,567	19,990	3,136	0	6,271	257,503	0
FINANCE	6,562	40,903	3,026	0	3,955	246,037	1,288
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	( 1,255)	0	( 5,339)	0	( 1,009)
Total Allocated	14,275	104,507	17,342	0	8,107	1,156,975	291
Roll Forward	207	30,106	( 19,245)	0	( 2,051)	150,481	( 527)
Cost With Roll Forward	14,482	134,613	( 1,903)	0	6,056	1,307,456	( 236)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	14,482	134,613	( 1,903)	0	6,056	1,307,456	( 236)



**County of Kings**  
**Cost Plan Year 2015-2016**  
**Fiscal Year 2013-2014**  
**Allocated Costs By Department**

Detail

Central Service Departments	CATEGORICAL AID	CHILD ABUSE	JOB TRAINING	LIBRARY	AG EXTENSION	ROADS	PARKS
BUILDING USE	0	0	0	28,169	23,645	1,795	34,566
EQUIPMENT USE	0	0	0	22,322	528	0	0
ADMINISTRATION	0	948	0	8,140	788	32,222	4,381
INSURANCE	0	0	8,172	6,990	2,114	119,641	5,284
PERSONNEL	0	0	21,948	15,976	1,567	16,461	7,839
FINANCE	0	1,402	14,237	17,380	1,772	43,274	9,514
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	317	3,402	0	0	136
Total Allocated	0	2,350	44,674	102,379	30,414	213,393	61,720
Roll Forward	0	347	527	15,351	733	63,847	3,061
Cost With Roll Forward	0	2,697	45,201	117,730	31,147	277,240	64,781
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	2,697	45,201	117,730	31,147	277,240	64,781



**County of Kings**  
**Cost Plan Year 2015-2016**  
**Fiscal Year 2013-2014**  
**Allocated Costs By Department**

Detail

Central Service Departments	BLDG PROJECTS	FLEET MANAGEMENT	BLDG MAINTENANCE	SURVEYOR	KCAPTA AITS	TRANSIT AGENCY	KCAPTA VAN POOL
BUILDING USE	0	21,273	6,557	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
ADMINISTRATION	0	11,847	12,632	569	0	0	0
INSURANCE	0	2,073	10,924	1,177	0	0	0
PERSONNEL	0	5,487	24,693	4,313	0	0	0
FINANCE	0	18,426	26,276	2,037	0	2,573	5
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	( 1,106)	0
Total Allocated	0	59,106	81,082	8,096	0	1,467	5
Roll Forward	0	1,196	10,310	2,807	( 82)	( 4,621)	( 95)
Cost With Roll Forward	0	60,302	91,392	10,903	( 82)	( 3,154)	( 90)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	60,302	91,392	10,903	( 82)	( 3,154)	( 90)



**County of Kings**  
**Cost Plan Year 2015-2016**  
**Fiscal Year 2013-2014**  
**Allocated Costs By Department**

Detail

Central Service Departments	AITs II	GREENFIELD AITS	VENTURA AITS	SACRAMENTO AITS	CAL VANS ADMIN	VANPOOL	AITs
BUILDING USE	0	0	0	0	5,270	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
ADMINISTRATION	0	0	0	0	0	0	0
INSURANCE	0	0	0	0	929	0	0
PERSONNEL	0	0	0	0	0	0	0
FINANCE	5	5	0	0	3,296	2,165	2,105
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	5	5	0	0	9,495	2,165	2,105
Roll Forward	0	( 33)	( 42)	( 22)	7,626	831	987
Cost With Roll Forward	5	( 28)	( 42)	( 22)	17,121	2,996	3,092
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5	( 28)	( 42)	( 22)	17,121	2,996	3,092



**County of Kings**  
**Cost Plan Year 2015-2016**  
**Fiscal Year 2013-2014**  
**Allocated Costs By Department**

Detail

Central Service Departments	PW-ADMIN	KCWMA	OTHER	SubTotal	Direct Billed	Unallocated	Total
BUILDING USE	6,698	0	78,730	1,778,399	0	0	1,778,399
EQUIPMENT USE	0	0	0	854,802	0	0	854,802
ADMINISTRATION	0	0	0	649,117	233,312	21,537	903,966
INSURANCE	1,928	0	324	1,072,163	0	0	1,072,163
PERSONNEL	3,136	0	0	1,051,628	0	0	1,051,628
FINANCE	2,117	19,598	( 9,339)	1,213,348	46,079	1,164,314	2,423,741
COMMUNICATIONS	0	0	148,797	1,113,436	274,206	0	1,387,642
COUNTY COUNSEL	10,749	( 343)	( 308,701)	18,300	484,810	518,095	1,021,205
Total Allocated	24,628	19,255	( 90,189)	7,751,193	1,038,407	1,703,946	10,493,546
Roll Forward	( 1,292)	4,739	( 142,054)	345,706	0	0	345,706
Cost With Roll Forward	23,336	23,994	( 232,243)	8,096,899	1,038,407	1,703,946	10,839,252
Adjustments	0	0	0	0	0	0	0
Proposed Costs	23,336	23,994	( 232,243)	8,096,899	1,038,407	1,703,946	10,839,252

