



**BETTY T. YEE**  
California State Controller

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Kings  
Hanford, California**

**Date: May 30, 2017  
Filing Ref: KIN18**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** 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 **2015-16** fiscal year and as estimated costs for the **2017-18** 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, 2017**, 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 200, 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  
Rebecca Valenzuela  
Name  
Auditor-Controller  
Title  
6-7-2017  
Date

BY Original signed by Jim Reisinger for  
Hitomi Sekine, Bureau Chief  
Local Government Policy and Reporting  
Local Govt Program and Services Division  
6-13-2017  
Date

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

cc: State and Federal Agencies

Attachment

**County of Kings**  
**Cost Plan Year 2017-2018**  
**Fiscal Year 2015-2016**  
**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	11,760	10,543	0	6,479	0	36,117	0
EQUIPMENT	560	8,882	0	104,137	0	0	0
ADMINISTRATION	3,370	9,111	0	2,856	0	18,867	881
INSURANCE	3,500	9,794	0	2,928	0	13,517	0
HUMAN RESOURCES	5,178	17,569	0	4,439	0	27,948	0
FINANCE	6,158	17,832	0	6,911	88	31,609	913
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	90,062	6,442	0	7,178	0	6,135	0
Total Allocated	120,588	80,173	0	134,928	88	134,193	1,794
Roll Forward	( 55,620)	( 10,195)	0	11,085	( 33)	17,521	1,764
Cost With Roll Forward	64,968	69,978	0	146,013	55	151,714	3,558
Adjustments	0	0	0	0	0	0	0
Proposed Costs	64,968	69,978	0	146,013	55	151,714	3,558



**County of Kings**  
**Cost Plan Year 2017-2018**  
**Fiscal Year 2015-2016**  
**Allocated Costs By Department**

Detail

Central Service Departments	PURCHASING	MICROFILM/STORAGE	CENTRAL SERVICES	TELECOMMUNICATION	IT ADMIN.	UNEMP. INS.	WORKERS COMP
BUILDING DEPRECIATION	948	11,674	8,625	0	0	0	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	732	1,787	3,113	2,210	0	4	253
INSURANCE	918	2,848	2,030	17	1,492	0	0
HUMAN RESOURCES	1,480	3,699	2,959	0	2,959	0	0
FINANCE	1,589	4,359	5,759	2,789	1,395	63	626
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	2,515	0	0	0	0	0	0
Total Allocated	8,182	24,367	22,486	5,016	5,846	67	879
Roll Forward	375	2,747	3,019	1,462	1,468	18	( 2,979)
Cost With Roll Forward	8,557	27,114	25,505	6,478	7,314	85	( 2,100)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	8,557	27,114	25,505	6,478	7,314	85	( 2,100)



**County of Kings**  
**Cost Plan Year 2017-2018**  
**Fiscal Year 2015-2016**  
**Allocated Costs By Department**

Detail

Central Service Departments	LIAB. INSURANCE	LAW LIBRARY	GEN. FUND COURT	DA AB109	COURT REPORTER	DA PROSECUTION	CHILD SUPPORT
BUILDING DEPRECIATION	0	2,800	249,711	0	0	26,077	0
EQUIPMENT	0	0	0	0	0	31,304	0
ADMINISTRATION	8,061	310	18,371	1,151	109	22,202	17,660
INSURANCE	0	517	9,853	1,399	0	32,965	23,569
HUMAN RESOURCES	0	481	0	2,775	0	31,213	39,949
FINANCE	8,295	936	23,449	2,331	104	32,165	38,553
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	1,779	0	3,742	3,067
Total Allocated	16,356	5,044	301,384	9,435	213	179,668	122,798
Roll Forward	8,554	( 245)	255,199	7,424	18	19,430	( 485)
Cost With Roll Forward	24,910	4,799	556,583	16,859	231	199,098	122,313
Adjustments	0	0	0	0	0	0	0
Proposed Costs	24,910	4,799	556,583	16,859	231	199,098	122,313



**County of Kings**  
**Cost Plan Year 2017-2018**  
**Fiscal Year 2015-2016**  
**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 DEPRECIATION	0	7,367	0	0	0	0	0
EQUIPMENT	0	503	0	0	0	5,802	934
ADMINISTRATION	781	2,297	1,413	3,736	4	1,635	519
INSURANCE	754	1,568	1,123	2,967	17	1,123	17
HUMAN RESOURCES	1,480	2,664	2,219	5,919	0	2,219	0
FINANCE	1,494	4,402	2,489	6,598	19	( 2,760)	2,774
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	3,251
Total Allocated	4,509	18,801	7,244	19,220	40	8,019	7,495
Roll Forward	38	1,880	2,216	566	10	( 2,600)	555
Cost With Roll Forward	4,547	20,681	9,460	19,786	50	5,419	8,050
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,547	20,681	9,460	19,786	50	5,419	8,050



**County of Kings**  
**Cost Plan Year 2017-2018**  
**Fiscal Year 2015-2016**  
**Allocated Costs By Department**

Detail

Central Service Departments	SHERIFF ADMIN	SHERIFF-GTF	SHERIFF-NTF	SHERIFF-AB109	SHERIFF-OPS.	RURAL CRIME	SHERIFF OPS-AB443
BUILDING DEPRECIATION	95,835	0	0	0	0	0	0
EQUIPMENT	19,610	0	11,217	6,992	95,508	9,830	0
ADMINISTRATION	10,074	305	719	26,879	36,723	1,465	2,075
INSURANCE	9,261	17	386	23,615	617,400	1,123	1,860
HUMAN RESOURCES	14,056	0	739	47,346	45,867	2,219	3,699
FINANCE	19,438	1,016	2,106	48,518	59,800	2,392	3,629
COMMUNICATIONS	0	0	0	0	791,559	0	0
COUNTY COUNSEL	11,349	0	0	75,338	0	0	0
Total Allocated	179,623	1,338	15,167	228,688	1,646,857	17,029	11,263
Roll Forward	30,259	783	340	114,852	412,246	2,946	( 192)
Cost With Roll Forward	209,882	2,121	15,507	343,540	2,059,103	19,975	11,071
Adjustments	0	0	0	0	0	0	0
Proposed Costs	209,882	2,121	15,507	343,540	2,059,103	19,975	11,071





**County of Kings**  
**Cost Plan Year 2017-2018**  
**Fiscal Year 2015-2016**  
**Allocated Costs By Department**

Detail

Central Service Departments	COURT SECURITY	SHERIFF - JAIL	JAIL KITCHEN	JUVENILE CENTER	PROBATION-AB109	PROBATION-SB678	PROB-GREAT GRANT
BUILDING DEPRECIATION	0	1,084,266	14,208	66,315	0	0	0
EQUIPMENT	0	10,266	5,800	6,691	23,535	0	0
ADMINISTRATION	4,882	44,945	0	16,417	7,733	5,318	274
INSURANCE	6,194	58,111	4,120	16,955	8,314	1,860	0
HUMAN RESOURCES	13,524	73,424	7,397	28,449	16,645	3,699	0
FINANCE	10,295	79,836	5,081	29,309	15,482	7,486	300
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	19,816	0	0
<b>Total Allocated</b>	<b>34,895</b>	<b>1,350,848</b>	<b>36,606</b>	<b>164,136</b>	<b>91,525</b>	<b>18,363</b>	<b>574</b>
Roll Forward	9,816	218,064	3,702	14,120	16,820	10,109	0
<b>Cost With Roll Forward</b>	<b>44,711</b>	<b>1,568,912</b>	<b>40,308</b>	<b>178,256</b>	<b>108,345</b>	<b>28,472</b>	<b>574</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>44,711</b>	<b>1,568,912</b>	<b>40,308</b>	<b>178,256</b>	<b>108,345</b>	<b>28,472</b>	<b>574</b>



**County of Kings**  
**Cost Plan Year 2017-2018**  
**Fiscal Year 2015-2016**  
**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 DEPRECIATION	0	0	39,349	0	0	0	0
EQUIPMENT	0	0	12,914	0	4,164	0	0
ADMINISTRATION	1,723	0	22,363	0	0	0	1,038
INSURANCE	1,860	17	22,216	0	218	0	846
HUMAN RESOURCES	3,699	0	37,359	0	0	0	1,665
FINANCE	3,648	0	42,275	0	0	0	2,472
COMMUNICATIONS	0	0	218,176	0	0	0	0
COUNTY COUNSEL	0	0	13,068	0	0	0	0
Total Allocated	10,930	17	407,720	0	4,382	0	6,021
Roll Forward	( 1,490)	( 2,579)	76,359	0	( 7,210)	0	4,282
Cost With Roll Forward	9,440	( 2,562)	484,079	0	( 2,828)	0	10,303
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,440	( 2,562)	484,079	0	( 2,828)	0	10,303



**County of Kings**  
**Cost Plan Year 2017-2018**  
**Fiscal Year 2015-2016**  
**Allocated Costs By Department**

Detail

Central Service Departments	PROB. MISC GRANTS	FIRE	OFFICE OF EMERG MGT	HOMELAND SECURITY	AG COMMISSIONER	BLDG INSPECTION	PLANNING
BUILDING DEPRECIATION	270	87,367	0	0	50,921	1,737	5,230
EQUIPMENT	6,811	463,960	9,037	0	6,636	0	2,011
ADMINISTRATION	1,621	46,879	1,269	828	10,663	2,001	3,758
INSURANCE	1,972	36,944	386	17	23,835	1,649	3,810
HUMAN RESOURCES	3,699	55,775	1,806	0	18,495	2,959	7,725
FINANCE	3,780	76,734	2,339	834	19,966	4,085	8,329
COMMUNICATIONS	0	( 68,510)	0	0	0	0	0
COUNTY COUNSEL	0	4,417	859	0	2,209	0	6,358
Total Allocated	18,153	703,566	15,696	1,679	132,725	12,431	37,221
Roll Forward	( 4,131)	79,664	13,162	342	23,426	( 393)	( 12,124)
Cost With Roll Forward	14,022	783,230	28,858	2,021	156,151	12,038	25,097
Adjustments	0	0	0	0	0	0	0
Proposed Costs	14,022	783,230	28,858	2,021	156,151	12,038	25,097



**County of Kings**  
**Cost Plan Year 2017-2018**  
**Fiscal Year 2015-2016**  
**Allocated Costs By Department**

Detail

Central Service Departments	LAFCO	REGIONAL PLANNING	KCAG	RECORDER	PUBLIC GUARDIAN	ANIMAL CONTROL	ANIMAL SHELTER
BUILDING DEPRECIATION	272	0	0	1,593	7,250	0	6,218
EQUIPMENT	0	0	0	2,781	416	4,379	4,740
ADMINISTRATION	166	0	0	2,418	2,585	1,425	2,860
INSURANCE	41	0	0	3,121	4,656	1,123	3,094
HUMAN RESOURCES	0	0	0	5,919	9,205	2,219	4,439
FINANCE	520	0	2,663	5,267	7,158	2,568	7,034
COMMUNICATIONS	0	0	0	0	0	88,751	0
COUNTY COUNSEL	541	0	0	1,779	6,260	2,086	0
Total Allocated	1,540	0	2,663	22,878	37,530	102,551	28,385
Roll Forward	1,416	0	799	( 2,753)	11,980	33,271	3,940
Cost With Roll Forward	2,956	0	3,462	20,125	49,510	135,822	32,325
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,956	0	3,462	20,125	49,510	135,822	32,325



**County of Kings**  
**Cost Plan Year 2017-2018**  
**Fiscal Year 2015-2016**  
**Allocated Costs By Department**

Detail

Central Service Departments	HEALTH DEPT	HEALTH-ADMIN	COMM. DISEASE	EHS	PUB HLTH NURSING	HEALTH LAB	MEDICAL RECORDS
BUILDING DEPRECIATION	0	111,476	0	21,351	0	0	0
EQUIPMENT	8,219	27,782	1,585	851	0	11,789	839
ADMINISTRATION	1,400	1,753	3,056	6,186	2,494	2,045	0
INSURANCE	86,198	20,119	2,598	4,631	1,860	1,123	17
HUMAN RESOURCES	739	10,357	6,706	8,138	3,699	2,219	0
FINANCE	2,328	8,906	5,775	10,616	4,399	4,590	147
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	8,343	0	920	0	0	0
Total Allocated	98,884	188,736	19,720	52,693	12,452	21,766	1,003
Roll Forward	49,642	3,481	3,170	1,554	115	1,728	84
Cost With Roll Forward	148,526	192,217	22,890	54,247	12,567	23,494	1,087
Adjustments	0	0	0	0	0	0	0
Proposed Costs	148,526	192,217	22,890	54,247	12,567	23,494	1,087



**County of Kings**  
**Cost Plan Year 2017-2018**  
**Fiscal Year 2015-2016**  
**Allocated Costs By Department**

Detail

Central Service Departments	TOBACCO GRANT	WIC	TB PROGRAM	FAMILY PLANNING	HEALTH INFO MGT	EMERGENCY PREP	AIDS PROGRAM
BUILDING DEPRECIATION	0	0	0	0	0	0	0
EQUIPMENT	0	41,835	735	0	0	16,610	0
ADMINISTRATION	1,011	8,073	789	0	2,218	1,670	1,054
INSURANCE	754	9,604	386	0	4,811	754	1,123
HUMAN RESOURCES	1,480	19,234	739	0	9,618	2,547	2,219
FINANCE	1,896	17,584	1,761	0	6,366	2,940	3,292
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	5,141	96,330	4,410	0	23,013	24,521	7,688
Roll Forward	564	25,637	522	( 26,198)	( 7,509)	4,747	276
Cost With Roll Forward	5,705	121,967	4,932	( 26,198)	15,504	29,268	7,964
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,705	121,967	4,932	( 26,198)	15,504	29,268	7,964



**County of Kings**  
**Cost Plan Year 2017-2018**  
**Fiscal Year 2015-2016**  
**Allocated Costs By Department**

Detail

Central Service Departments	CHILD HEALTH	CALIFORNIA CHILDREN	HEALTH GRANTS	MARGOLIN GRANT	MEDICAL ASSISTANCE	MENTAL HEALTH	MENTAL HLTH-CNTY
BUILDING DEPRECIATION	0	0	0	0	0	0	0
EQUIPMENT	0	413	0	0	0	0	0
ADMINISTRATION	2,559	4,171	1,107	1,138	0	32,856	4,927
INSURANCE	2,156	4,220	754	607	0	0	17
HUMAN RESOURCES	4,291	8,434	1,480	2,251	0	0	0
FINANCE	4,604	8,284	2,111	1,895	125	32,617	5,088
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	13,610	25,522	5,452	5,891	125	65,473	10,032
Roll Forward	( 329)	5,561	( 961)	2,070	( 316)	6,568	756
Cost With Roll Forward	13,281	31,083	4,491	7,961	( 191)	72,041	10,788
Adjustments	0	0	0	0	0	0	0
Proposed Costs	13,281	31,083	4,491	7,961	( 191)	72,041	10,788



**County of Kings**  
**Cost Plan Year 2017-2018**  
**Fiscal Year 2015-2016**  
**Allocated Costs By Department**

Detail

Central Service Departments	SUBSTANCE ABUSE	BHA-MH ACT	FIRST 5	AOD GRANTS	BHA	HUMAN SERVICES	IHSS
BUILDING DEPRECIATION	0	0	0	0	999	273,205	0
EQUIPMENT	0	8,445	2,753	0	569	0	0
ADMINISTRATION	7,114	33,122	7,638	53	0	153,722	0
INSURANCE	1,492	8,499	1,123	386	4,073	184,808	17
HUMAN RESOURCES	2,959	18,082	3,286	739	8,138	299,738	0
FINANCE	9,244	44,001	3,135	382	5,436	288,769	1,972
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	( 639)	0	( 9,346)	0	0
Total Allocated	20,809	112,149	17,296	1,560	9,869	1,200,242	1,989
Roll Forward	6,534	7,642	( 46)	0	1,762	43,267	1,698
Cost With Roll Forward	27,343	119,791	17,250	1,560	11,631	1,243,509	3,687
Adjustments	0	0	0	0	0	0	0
Proposed Costs	27,343	119,791	17,250	1,560	11,631	1,243,509	3,687





**County of Kings**  
**Cost Plan Year 2017-2018**  
**Fiscal Year 2015-2016**  
**Allocated Costs By Department**

Detail

Central Service Departments	CATEGORICAL AID	CHILD ABUSE	JOB TRAINING	LIBRARY	AG EXTENSION	ROADS	PARKS
BUILDING DEPRECIATION	0	0	0	58,926	28,932	7,251	37,236
EQUIPMENT	0	0	0	29,118	0	0	0
ADMINISTRATION	0	991	0	8,383	798	31,431	4,952
INSURANCE	0	0	8,130	12,885	2,150	73,059	5,619
HUMAN RESOURCES	0	0	18,411	12,954	1,480	15,535	7,397
FINANCE	0	1,682	15,880	17,465	1,851	41,864	10,678
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	1,472	1,166	2,454	0	2,270
Total Allocated	0	2,673	43,893	140,897	37,665	169,140	68,152
Roll Forward	0	323	( 781)	38,518	7,251	( 44,253)	6,432
Cost With Roll Forward	0	2,996	43,112	179,415	44,916	124,887	74,584
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	2,996	43,112	179,415	44,916	124,887	74,584



**County of Kings**  
**Cost Plan Year 2017-2018**  
**Fiscal Year 2015-2016**  
**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	25,911	30,308	0	0	0	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	0	12,795	12,568	581	0	0	0
INSURANCE	0	5,474	12,536	1,860	0	0	0
HUMAN RESOURCES	0	5,919	23,260	3,699	0	0	0
FINANCE	0	20,534	26,067	2,549	0	4,178	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	0	70,633	104,739	8,689	0	4,178	0
Roll Forward	0	11,527	23,657	593	0	2,711	( 5)
Cost With Roll Forward	0	82,160	128,396	9,282	0	6,889	( 5)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	82,160	128,396	9,282	0	6,889	( 5)



**County of Kings**  
**Cost Plan Year 2017-2018**  
**Fiscal Year 2015-2016**  
**Allocated Costs By Department**

Detail

Central Service Departments	AIT5 II	GREENFIELD AITS	VENTURA AITS	SACRAMENTO AITS	CAL VANS ADMIN	VANPOOL	AIT5
BUILDING DEPRECIATION	0	0	0	0	3,815	0	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	0	0	0	0	0	0	0
INSURANCE	0	0	0	0	854	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0
FINANCE	0	0	0	0	5,178	4,018	4,107
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	0	0	0	0	9,847	4,018	4,107
Roll Forward	( 5)	( 5)	0	0	352	1,853	2,002
Cost With Roll Forward	( 5)	( 5)	0	0	10,199	5,871	6,109
Adjustments	0	0	0	0	0	0	0
Proposed Costs	( 5)	( 5)	0	0	10,199	5,871	6,109



**County of Kings**  
**Cost Plan Year 2017-2018**  
**Fiscal Year 2015-2016**  
**Allocated Costs By Department**

Detail

Central Service Departments	PW-ADMIN	KCWMA	OTHER	SubTotal	Direct Billed	Unallocated	Total
BUILDING DEPRECIATION	7,589	0	576,920	3,016,851	0	0	3,016,851
EQUIPMENT	0	0	0	1,010,963	0	0	1,010,963
ADMINISTRATION	305	0	0	733,799	234,982	36,435	1,005,216
INSURANCE	2,181	0	0	1,434,815	0	0	1,434,815
HUMAN RESOURCES	2,959	0	0	1,075,885	0	0	1,075,885
FINANCE	2,941	21,128	( 19,008)	1,314,675	51,770	1,223,036	2,589,481
COMMUNICATIONS	0	0	153,792	1,183,768	301,989	0	1,485,757
COUNTY COUNSEL	38,283	1,963	( 129,370)	185,767	696,388	626,102	1,508,257
<b>Total Allocated</b>	<b>54,258</b>	<b>23,091</b>	<b>582,334</b>	<b>9,956,523</b>	<b>1,285,129</b>	<b>1,885,573</b>	<b>13,127,225</b>
Roll Forward	29,630	3,836	672,523	2,203,196	0	0	2,203,196
<b>Cost With Roll Forward</b>	<b>83,888</b>	<b>26,927</b>	<b>1,254,857</b>	<b>12,159,719</b>	<b>1,285,129</b>	<b>1,885,573</b>	<b>15,330,421</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>83,888</b>	<b>26,927</b>	<b>1,254,857</b>	<b>12,159,719</b>	<b>1,285,129</b>	<b>1,885,573</b>	<b>15,330,421</b>

