



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Kings
Hanford, California

Date: April 15, 2019
Filing Ref: KIN20

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 **2019-20**. 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.

**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 fiscal year **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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 | 7. Workers Compensation (ISF) |
| 2. Administration | 8. Fleet Management (ISF) |
| 3. Human Resources | 9. Information Services (ISF) |
| 4. Finance | 10. Health Insurance (ISF) |
| 5. Communications | 11. Public Works (ISF) |
| 6. 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.

SECTION III: CONDITIONS

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

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

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

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

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

F. SPECIAL REMARKS: There are no adjustments in the fiscal year 2019-20 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF KINGS

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

James P. Erb

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

Name

Director of Finance

Title

4-22-2019

5-1-2019

Date

Date

**Negotiated by Darryl Mar
Telephone (916) 327-2284**

cc: State and Federal Agencies

Attachment: Schedule A

County of Kings
Cost Plan Year 2019-2020
Fiscal Year 2017-2018
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	12,368	11,088	0	6,814	0	37,983	0
EQUIPMENT	0	6,134	0	926	0	0	0
ADMINISTRATION	2,301	6,915	0	2,264	0	12,451	140
INSURANCE	4,359	12,449	0	3,653	0	16,062	0
HUMAN RESOURCES	5,307	18,196	0	4,549	0	22,745	0
FINANCE	6,522	20,010	0	7,416	216	30,248	160
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	104,545	6,707	0	20,777	0	1,315	0
Total Allocated	135,402	81,499	0	46,399	216	120,804	300
Roll Forward	14,814	1,326	0	(88,529)	128	(13,389)	(1,494)
Cost With Roll Forward	150,216	82,825	0	(42,130)	344	107,415	(1,194)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	150,216	82,825	0	(42,130)	344	107,415	(1,194)



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Detail

Central Service Departments	PURCHASING	MICROFILM/STORAGE	CENTRAL SERVICES	TELECOMMUNICATION	IT ADMIN.	UNEMP. INS.	WORKERS COMP
BUILDING DEPRECIATION	997	12,278	9,071	0	0	0	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	483	1,230	2,117	1,277	0	0	2,762
INSURANCE	1,149	3,527	2,528	19	1,889	0	0
HUMAN RESOURCES	1,516	3,791	3,033	0	3,033	0	0
FINANCE	1,783	4,392	5,953	2,420	2,073	81	3,435
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	3,090	0	0	0	0	0	0
Total Allocated	9,018	25,218	22,702	3,716	6,995	81	6,197
Roll Forward	836	851	216	(1,300)	1,149	14	5,318
Cost With Roll Forward	9,854	26,069	22,918	2,416	8,144	95	11,515
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,854	26,069	22,918	2,416	8,144	95	11,515



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Detail

Central Service Departments	LIAB. INSURANCE	LAW LIBRARY	GEN. FUND COURT	DA AB109	COURT REPORTER	DA PROSECUTION	CHILD SUPPORT
BUILDING DEPRECIATION	0	2,945	224,351	0	0	27,425	0
EQUIPMENT	0	0	0	0	0	28,535	0
ADMINISTRATION	3,448	188	11,469	431	69	16,174	11,453
INSURANCE	0	702	10,789	1,187	0	27,896	27,715
HUMAN RESOURCES	0	606	0	1,895	0	31,085	37,908
FINANCE	5,312	952	20,040	1,621	74	35,316	38,474
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	66	0	7,430	0	3,485	7,364
Total Allocated	8,760	5,459	266,649	12,564	143	169,916	122,914
Roll Forward	(7,596)	415	(34,735)	3,129	(70)	(9,752)	116
Cost With Roll Forward	1,164	5,874	231,914	15,693	73	160,164	123,030
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,164	5,874	231,914	15,693	73	160,164	123,030



County of Kings
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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	7,747	0	0	0	0	0
EQUIPMENT	0	800	0	0	0	3,211	704
ADMINISTRATION	554	1,561	934	2,582	0	905	323
INSURANCE	954	1,968	1,421	3,759	19	1,421	19
HUMAN RESOURCES	1,516	2,729	2,274	6,065	0	2,274	0
FINANCE	1,687	4,798	2,552	6,865	0	(2,994)	2,817
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	1,710
Total Allocated	4,711	19,603	7,181	19,271	19	4,817	5,573
Roll Forward	202	802	(63)	51	(21)	(3,202)	(1,922)
Cost With Roll Forward	4,913	20,405	7,118	19,322	(2)	1,615	3,651
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,913	20,405	7,118	19,322	(2)	1,615	3,651



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Allocated Costs By Department

Detail

Central Service Departments	SHERIFF ADMIN	SHERIFF- CIVIL	SHERIFF-GTF	SHERIFF-NTF	SHERIFF-AB109	SHERIFF-OPS.	RURAL CRIME
BUILDING DEPRECIATION	71,217	0	16,004	16,004	0	0	0
EQUIPMENT	29,754	0	0	3,000	8,751	132,662	9,910
ADMINISTRATION	7,212	69	608	378	17,983	24,495	958
INSURANCE	11,089	19	475	942	29,001	895,144	1,421
HUMAN RESOURCES	13,647	0	0	758	47,006	44,163	2,274
FINANCE	20,655	227	1,316	1,504	49,793	58,951	2,423
COMMUNICATIONS	0	0	0	0	0	800,611	0
COUNTY COUNSEL	5,458	0	0	0	62,661	0	0
Total Allocated	159,032	315	18,403	22,586	215,195	1,956,026	16,986
Roll Forward	(20,591)	0	17,065	7,419	(13,493)	309,169	(43)
Cost With Roll Forward	138,441	315	35,468	30,005	201,702	2,265,195	16,943
Adjustments	0	0	0	0	0	0	0
Proposed Costs	138,441	315	35,468	30,005	201,702	2,265,195	16,943



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Detail

Central Service Departments	SHERIFF OPS-AB443	COURT SECURITY	SHERIFF - JAIL	JAIL KITCHEN	SHERIFF-INMATE WELFARE	ASSET FORFEITURE TRUST	SHERIFF-SPECIAL TRUST
BUILDING DEPRECIATION	0	0	1,124,144	14,942	0	0	0
EQUIPMENT	0	0	11,162	7,994	0	0	0
ADMINISTRATION	1,355	4,151	35,797	0	939	279	291
INSURANCE	2,355	7,381	73,232	4,720	19	19	19
HUMAN RESOURCES	3,791	11,941	81,810	6,823	0	0	0
FINANCE	3,779	12,075	89,982	7,103	1,756	445	486
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	11,280	35,548	1,416,127	41,582	2,714	743	796
Roll Forward	17	653	65,279	4,976	0	0	0
Cost With Roll Forward	11,297	36,201	1,481,406	46,558	2,714	743	796
Adjustments	0	0	0	0	0	0	0
Proposed Costs	11,297	36,201	1,481,406	46,558	2,714	743	796



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Detail

Central Service Departments	JUVENILE CENTER	PROBATION-AB109	PROBATION-SB678	PROB-GREAT GRANT	PROB-YOYG	PROB-PROP 36	PROBATION
BUILDING DEPRECIATION	69,742	0	0	0	0	0	41,178
EQUIPMENT	8,391	31,756	0	0	0	0	5,729
ADMINISTRATION	14,091	5,147	4,435	0	1,847	0	15,340
INSURANCE	27,803	9,601	2,355	0	2,355	19	25,822
HUMAN RESOURCES	39,425	18,086	3,791	0	3,979	0	36,013
FINANCE	41,124	15,987	7,917	0	5,122	0	42,713
COMMUNICATIONS	0	0	0	0	0	0	172,757
COUNTY COUNSEL	131	20,120	0	0	0	0	9,271
Total Allocated	200,707	100,697	18,498	0	13,303	19	348,823
Roll Forward	36,571	9,172	135	(574)	2,373	2	(58,897)
Cost With Roll Forward	237,278	109,869	18,633	(574)	15,676	21	289,926
Adjustments	0	0	0	0	0	0	0
Proposed Costs	237,278	109,869	18,633	(574)	15,676	21	289,926



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Detail

Central Service Departments	TITLE II GRANTS	VICTIM WITNESS	FEMALE JUV CENTER	VICTIM ASSIST PROG	PROB. MISC GRANTS	FIRE	OFFICE OF EMERG MGT
BUILDING DEPRECIATION	0	0	0	0	284	84,341	0
EQUIPMENT	0	630	0	4,682	0	398,415	19,518
ADMINISTRATION	0	0	0	834	1,201	33,858	809
INSURANCE	0	257	0	1,654	2,488	48,657	954
HUMAN RESOURCES	0	0	0	2,654	3,791	67,482	1,516
FINANCE	0	0	0	3,267	4,260	84,866	2,522
COMMUNICATIONS	0	0	0	0	0	(74,906)	0
COUNTY COUNSEL	0	0	0	0	0	7,956	263
Total Allocated	0	887	0	13,091	12,024	650,669	25,582
Roll Forward	0	(3,495)	0	7,070	(6,129)	(52,897)	9,886
Cost With Roll Forward	0	(2,608)	0	20,161	5,895	597,772	35,468
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	(2,608)	0	20,161	5,895	597,772	35,468



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Detail

Central Service Departments	HOMELAND SECURITY	AG COMMISSIONER	BLDG INSPECTION	PLANNING	LAFCO	REGIONAL PLANNING	KCAG
BUILDING DEPRECIATION	0	53,552	1,826	5,500	286	0	0
EQUIPMENT	0	6,598	0	3,157	0	0	0
ADMINISTRATION	1,924	7,252	1,778	2,765	167	0	0
INSURANCE	19	18,592	2,076	4,790	48	0	0
HUMAN RESOURCES	0	19,590	3,033	6,823	0	0	0
FINANCE	2,103	21,808	4,505	9,156	604	0	3,530
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	10,191	0	21,605	(1,666)	0	0
Total Allocated	4,046	137,583	13,218	53,796	(561)	0	3,530
Roll Forward	2,367	4,858	787	16,575	(2,101)	0	867
Cost With Roll Forward	6,413	142,441	14,005	70,371	(2,662)	0	4,397
Adjustments	0	0	0	0	0	0	0
Proposed Costs	6,413	142,441	14,005	70,371	(2,662)	0	4,397



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Allocated Costs By Department

Detail

Central Service Departments	RECORDER	PUBLIC GUARDIAN	ANIMAL CONTROL	ANIMAL SHELTER	HEALTH DEPT	HEALTH-ADMIN	COMM. DISEASE
BUILDING DEPRECIATION	1,676	7,624	0	6,539	0	45,647	0
EQUIPMENT	2,224	858	6,957	1,195	13,057	27,032	0
ADMINISTRATION	1,945	1,579	929	2,164	887	1,215	1,926
INSURANCE	3,942	5,855	1,421	3,849	2,918	31,565	3,290
HUMAN RESOURCES	6,065	8,340	2,274	4,549	758	12,130	6,580
FINANCE	6,237	8,353	2,879	8,099	2,070	11,412	6,089
COMMUNICATIONS	0	0	81,616	0	0	0	0
COUNTY COUNSEL	6,312	28,032	0	0	0	12,099	0
Total Allocated	28,401	60,641	96,076	26,395	19,690	141,100	17,885
Roll Forward	5,523	23,111	(6,475)	(1,990)	(79,194)	(47,636)	(1,835)
Cost With Roll Forward	33,924	83,752	89,601	24,405	(59,504)	93,464	16,050
Adjustments	0	0	0	0	0	0	0
Proposed Costs	33,924	83,752	89,601	24,405	(59,504)	93,464	16,050



County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	EHS	PUB HLTH NURSING	HEALTH LAB	MEDICAL RECORDS	TOBACCO GRANT	WIC	TB PROGRAM
BUILDING DEPRECIATION	0	0	0	0	0	0	0
EQUIPMENT	0	0	0	0	0	21,214	0
ADMINISTRATION	3,839	1,727	1,823	0	1,260	6,247	536
INSURANCE	5,825	2,355	1,889	19	2,355	12,173	486
HUMAN RESOURCES	8,340	6,335	3,033	0	3,791	19,713	758
FINANCE	10,289	4,608	5,328	27	3,945	20,200	1,697
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	3,288	0	0	0	0	0	0
Total Allocated	31,581	15,025	12,073	46	11,351	79,547	3,477
Roll Forward	(21,112)	2,573	(9,693)	(957)	6,210	(16,783)	(933)
Cost With Roll Forward	10,469	17,598	2,380	(911)	17,561	62,764	2,544
Adjustments	0	0	0	0	0	0	0
Proposed Costs	10,469	17,598	2,380	(911)	17,561	62,764	2,544



County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	FAMILY PLANNING	HEALTH INFO MGT	EMERGENCY PREP	AIDS PROGRAM	CHILD HEALTH	CALIFORNIA CHILDREN	HEALTH GRANTS
BUILDING DEPRECIATION	0	0	0	0	0	0	0
EQUIPMENT	0	0	23,005	0	0	656	0
ADMINISTRATION	0	1,235	1,095	727	2,395	3,334	707
INSURANCE	19	4,227	954	954	3,197	4,787	954
HUMAN RESOURCES	0	6,823	1,516	1,516	6,428	7,733	1,516
FINANCE	0	5,525	3,048	3,640	6,035	8,958	2,168
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	19	17,810	29,618	6,837	18,055	25,468	5,345
Roll Forward	0	(5,203)	5,097	(851)	4,445	(54)	(107)
Cost With Roll Forward	19	12,607	34,715	5,986	22,500	25,414	5,238
Adjustments	0	0	0	0	0	0	0
Proposed Costs	19	12,607	34,715	5,986	22,500	25,414	5,238



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Detail

Central Service Departments	MARGOLIN GRANT	MEDICAL ASSISTANCE	MENTAL HEALTH	MENTAL HLTH-CNTY	SUBSTANCE ABUSE	BHA-MH ACT	FIRST 5
BUILDING DEPRECIATION	0	0	0	0	0	0	0
EQUIPMENT	0	0	0	0	0	8,190	0
ADMINISTRATION	782	0	23,564	4,341	5,612	33,717	5,792
INSURANCE	861	0	0	19	1,889	13,575	1,421
HUMAN RESOURCES	1,364	0	0	0	5,577	24,531	2,274
FINANCE	1,949	109	27,169	5,516	10,262	55,900	2,544
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	(108)
Total Allocated	4,956	109	50,733	9,876	23,340	135,913	11,923
Roll Forward	(935)	(16)	(14,740)	(156)	2,531	23,764	(5,373)
Cost With Roll Forward	4,021	93	35,993	9,720	25,871	159,677	6,550
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,021	93	35,993	9,720	25,871	159,677	6,550



County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	AOD GRANTS	BHA	HUMAN SERVICES	WHOLE PERSON CARE	IHSS	CATEGORICAL AID	CHILD ABUSE
BUILDING DEPRECIATION	0	1,051	285,211	0	0	0	0
EQUIPMENT	0	1,106	0	0	0	0	0
ADMINISTRATION	0	0	125,120	8,233	551	0	698
INSURANCE	0	8,433	275,226	19	19	0	0
HUMAN RESOURCES	0	13,647	163,179	0	0	0	0
FINANCE	0	10,777	355,576	10,123	1,283	0	1,126
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	(5,238)	128,775	0	(3,467)	0	0
Total Allocated	0	29,776	1,333,087	18,375	(1,614)	0	1,824
Roll Forward	(1,560)	19,907	132,845	0	(3,603)	0	(849)
Cost With Roll Forward	(1,560)	49,683	1,465,932	18,375	(5,217)	0	975
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(1,560)	49,683	1,465,932	18,375	(5,217)	0	975



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Detail

Central Service Departments	JOB TRAINING	LIBRARY	AG EXTENSION	ROADS	PARKS	BLDG PROJECTS	FLEET MANAGEMENT
BUILDING DEPRECIATION	0	53,442	30,428	1,246	30,417	0	27,250
EQUIPMENT	0	39,183	0	0	0	0	0
ADMINISTRATION	0	5,984	617	38,729	3,383	0	8,936
INSURANCE	9,835	15,349	2,611	152,919	6,499	0	6,736
HUMAN RESOURCES	15,921	13,276	1,516	15,921	6,823	0	6,065
FINANCE	17,727	19,090	2,052	57,365	10,996	0	20,478
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	789	66	0	0	1,776	0	0
Total Allocated	44,272	146,390	37,224	266,180	59,894	0	69,465
Roll Forward	379	5,493	(441)	97,040	(8,258)	0	(1,168)
Cost With Roll Forward	44,651	151,883	36,783	363,220	51,636	0	68,297
Adjustments	0	0	0	0	0	0	0
Proposed Costs	44,651	151,883	36,783	363,220	51,636	0	68,297



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Detail

Central Service Departments	BLDG MAINTENANCE	SURVEYOR	KCAPTA AITS	TRANSIT AGENCY	KCAPTA VAN POOL	AIT5 II	GREENFIELD AITS
BUILDING DEPRECIATION	30,159	0	0	0	0	0	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	10,098	1,698	0	0	0	0	0
INSURANCE	18,577	2,355	0	0	0	0	0
HUMAN RESOURCES	27,294	3,791	0	0	0	0	0
FINANCE	33,372	4,521	0	4,617	0	0	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	119,500	12,365	0	4,617	0	0	0
Roll Forward	14,761	3,676	0	439	0	0	0
Cost With Roll Forward	134,261	16,041	0	5,056	0	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	134,261	16,041	0	5,056	0	0	0



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

Detail

Central Service Departments	VENTURA AITS	SACRAMENTO AITS	CAL VANS ADMIN	VANPOOL	AITS	PW-ADMIN	KCWMA
BUILDING DEPRECIATION	0	0	4,012	0	0	7,981	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	0	0	0	0	0	0	0
INSURANCE	0	0	1,012	0	0	2,706	0
HUMAN RESOURCES	0	0	0	0	0	3,033	0
FINANCE	0	0	8,216	4,724	4,936	3,450	27,992
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	21,501	2,001
Total Allocated	0	0	13,240	4,724	4,936	38,671	29,993
Roll Forward	0	0	3,393	706	829	(15,587)	6,902
Cost With Roll Forward	0	0	16,633	5,430	5,765	23,084	36,895
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	16,633	5,430	5,765	23,084	36,895



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Detail

Central Service Departments	OTHER	SubTotal	Direct Billed	Unallocated	Total
BUILDING DEPRECIATION	549,820	2,934,590	0	0	2,934,590
EQUIPMENT	0	867,096	0	0	867,096
ADMINISTRATION	0	581,419	319,644	36,027	937,090
INSURANCE	0	1,909,906	0	0	1,909,906
HUMAN RESOURCES	0	979,328	172,458	0	1,151,786
FINANCE	(17,442)	1,507,237	49,082	1,439,308	2,995,627
COMMUNICATIONS	137,824	1,117,902	276,771	0	1,394,673
COUNTY COUNSEL	124,664	612,969	761,971	656,485	2,031,425
Total Allocated	794,866	10,510,447	1,579,926	2,131,820	14,222,193
Roll Forward	212,532	530,962	0	0	530,962
Cost With Roll Forward	1,007,398	11,041,409	1,579,926	2,131,820	14,753,155
Adjustments	0	0	0	0	0
Proposed Costs	1,007,398	11,041,409	1,579,926	2,131,820	14,753,155

