



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Kings
Hanford, California

Date: February 28, 2020
Filing Ref: KIN21

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 **2020-21**. 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 **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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. County Counsel |
| 2. Administrative Office | 8. Workers' Compensation (ISF) |
| 3. Insurance | 9. Fleet Management (ISF) |
| 4. Personnel | 10. Information Technology (ISF) |
| 5. Department of Finance | 11. Health Self-Insurance (ISF) |
| 6. Communications | 12. 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 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 2020-21 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

3-2-2020

3-10-2020

Date

Date

**Negotiated by Alex Tran
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment: Schedule A

County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
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	9,986	8,899	0	5,672	0	30,385	0
EQUIPMENT	0	5,938	0	897	0	0	0
ADMINISTRATION	2,867	8,162	0	3,269	0	15,647	647
INSURANCE	5,032	14,327	0	4,235	0	16,805	0
HUMAN RESOURCES	5,239	17,214	0	4,491	0	19,460	0
FINANCE	7,451	21,851	0	9,097	252	34,353	941
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	107,660	4,300	0	15,839	0	653	0
Total Allocated	138,235	80,691	0	43,500	252	117,303	1,588
Roll Forward	(190)	3,026	0	14,525	88	(15,802)	(813)
Cost With Roll Forward	138,045	83,717	0	58,025	340	101,501	775
Adjustments	0	0	0	0	0	0	0
Proposed Costs	138,045	83,717	0	58,025	340	101,501	775



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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	656	1,091	2,692	1,992	0	0	3,541
INSURANCE	1,347	2,837	2,909	19	2,310	0	0
HUMAN RESOURCES	1,497	2,245	2,993	0	2,993	0	0
FINANCE	1,984	3,449	7,445	3,558	2,001	132	5,006
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	2,013	0	0	0	0	0	0
Total Allocated	8,720	20,843	23,120	5,569	7,304	132	8,547
Roll Forward	323	(4,724)	(501)	(241)	1,222	75	(1,555)
Cost With Roll Forward	9,043	16,119	22,619	5,328	8,526	207	6,992
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,043	16,119	22,619	5,328	8,526	207	6,992



County of Kings
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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	26,834	0
ADMINISTRATION	4,651	246	15,296	629	87	21,215	444
INSURANCE	0	767	10,122	1,451	0	33,170	19
HUMAN RESOURCES	0	598	0	1,872	0	30,686	0
FINANCE	7,556	1,106	27,810	1,899	109	40,842	1,158
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	326	0	871	0	7,620	0
Total Allocated	12,207	5,343	228,360	6,722	196	182,291	1,621
Roll Forward	3,526	85	(49,086)	(3,416)	(37)	2,157	0
Cost With Roll Forward	15,733	5,428	179,274	3,306	159	184,448	1,621
Adjustments	0	0	0	0	0	0	0
Proposed Costs	15,733	5,428	179,274	3,306	159	184,448	1,621



County of Kings
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Detail

Allocated Costs By Department

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	774	0	0	0	3,109
ADMINISTRATION	15,442	583	1,910	1,157	3,202	0	1,164
INSURANCE	34,433	1,164	2,331	1,737	4,603	19	1,737
HUMAN RESOURCES	39,668	1,497	2,695	2,245	5,988	0	2,245
FINANCE	46,409	1,801	5,510	2,977	7,854	0	(2,623)
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	1,415	0	0	0	0	0	0
Total Allocated	<u>137,367</u>	<u>5,045</u>	<u>23,916</u>	<u>8,116</u>	<u>21,647</u>	<u>19</u>	<u>5,632</u>
Roll Forward	15,617	303	4,250	853	1,950	(5)	(3,295)
Cost With Roll Forward	<u>152,984</u>	<u>5,348</u>	<u>28,166</u>	<u>8,969</u>	<u>23,597</u>	<u>14</u>	<u>2,337</u>
Adjustments	0	0	0	0	0	0	0
Proposed Costs	<u><u>152,984</u></u>	<u><u>5,348</u></u>	<u><u>28,166</u></u>	<u><u>8,969</u></u>	<u><u>23,597</u></u>	<u><u>14</u></u>	<u><u>2,337</u></u>



County of Kings
Cost Plan Year 2020-2021
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Allocated Costs By Department

Detail

Central Service Departments	GRAND JURY	SHERIFF ADMIN	SHERIFF- CIVIL	SHERIFF-GTF	SHERIFF-NTF	SHERIFF-AB109	SHERIFF-OPS.
BUILDING DEPRECIATION	0	57,634	0	12,494	12,494	0	0
EQUIPMENT	656	25,274	0	0	1,090	5,663	118,990
ADMINISTRATION	385	8,924	100	76	136	23,820	35,603
INSURANCE	19	12,248	19	446	446	35,532	870,401
HUMAN RESOURCES	0	12,724	0	0	0	46,404	45,843
FINANCE	3,314	23,298	337	511	718	59,302	77,600
COMMUNICATIONS	0	0	0	0	0	0	841,612
COUNTY COUNSEL	1,742	17,526	0	0	0	38,645	0
Total Allocated	6,116	157,628	456	13,527	14,884	209,366	1,990,049
Roll Forward	758	(23,246)	0	(5,391)	(13,286)	(35,282)	302,877
Cost With Roll Forward	6,874	134,382	456	8,136	1,598	174,084	2,292,926
Adjustments	0	0	0	0	0	0	0
Proposed Costs	6,874	134,382	456	8,136	1,598	174,084	2,292,926



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Detail

Central Service Departments	RURAL CRIME	SHERIFF OPS-AB443	COURT SECURITY	SHERIFF - JAIL	JAIL KITCHEN	SHERIFF-INMATE WELFARE	ASSET FORFEITURE TRUST
BUILDING DEPRECIATION	0	0	0	936,575	42,191	0	0
EQUIPMENT	3,571	0	0	28,315	4,991	0	0
ADMINISTRATION	1,276	1,863	5,589	45,906	0	259	216
INSURANCE	1,737	2,882	9,040	83,544	5,637	19	19
HUMAN RESOURCES	2,245	3,742	11,788	77,839	6,736	0	0
FINANCE	2,938	4,562	14,319	108,767	6,996	1,124	395
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	11,767	13,049	40,736	1,280,946	66,551	1,402	630
Roll Forward	(6,194)	1,313	1,690	(144,971)	25,775	(370)	343
Cost With Roll Forward	5,573	14,362	42,426	1,135,975	92,326	1,032	973
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,573	14,362	42,426	1,135,975	92,326	1,032	973



County of Kings
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Detail

Central Service Departments	SHERIFF-SPECIAL TRUST	JUVENILE CENTER	PROBATION-AB109	PROBATION-SB678	PROB-GREAT GRANT	PROB-YOYG	PROB-PROP 36
BUILDING DEPRECIATION	0	55,916	0	0	0	0	0
EQUIPMENT	0	8,124	3,739	0	0	0	0
ADMINISTRATION	182	15,367	6,607	4,817	0	2,340	0
INSURANCE	19	26,192	11,760	2,882	0	2,882	19
HUMAN RESOURCES	0	29,938	15,344	3,742	0	3,742	0
FINANCE	474	39,388	18,457	9,409	10	5,804	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	17,036	0	0	0	0
Total Allocated	675	175,925	72,943	20,850	10	14,768	19
Roll Forward	69	(259)	(22,239)	(24,768)	3	3,049	2
Cost With Roll Forward	744	175,666	50,704	(3,918)	13	17,817	21
Adjustments	0	0	0	0	0	0	0
Proposed Costs	744	175,666	50,704	(3,918)	13	17,817	21



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Detail

Central Service Departments	PROBATION	TITLE II GRANTS	VICTIM WITNESS	FEMALE JUV CENTER	VICTIM ASSIST PROG	PROB. MISC GRANTS	FIRE
BUILDING DEPRECIATION	40,424	0	0	0	0	0	73,431
EQUIPMENT	2,033	0	610	0	4,533	0	389,742
ADMINISTRATION	18,935	0	0	0	965	1,670	42,707
INSURANCE	30,604	0	243	0	2,024	3,006	58,145
HUMAN RESOURCES	35,552	0	0	0	2,619	3,742	64,366
FINANCE	49,752	0	0	0	3,521	5,135	101,254
COMMUNICATIONS	188,256	0	0	0	0	0	(73,305)
COUNTY COUNSEL	5,715	0	0	0	0	0	6,368
Total Allocated	371,271	0	853	0	13,662	13,553	662,708
Roll Forward	(26,667)	0	(96)	0	1,743	(232)	(77,595)
Cost With Roll Forward	344,604	0	757	0	15,405	13,321	585,113
Adjustments	0	0	0	0	0	0	0
Proposed Costs	344,604	0	757	0	15,405	13,321	585,113



County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	OFFICE OF EMERG MGT	HOMELAND SECURITY	AG COMMISSIONER	BLDG INSPECTION	PLANNING	LAFCO	REGIONAL PLANNING
BUILDING DEPRECIATION	0	0	42,067	1,521	4,581	238	0
EQUIPMENT	21,046	0	6,388	0	3,057	0	0
ADMINISTRATION	2,714	1,074	9,030	2,406	3,825	222	0
INSURANCE	1,164	19	21,397	2,486	5,704	47	0
HUMAN RESOURCES	1,497	0	17,963	2,993	6,736	0	0
FINANCE	4,344	2,189	24,705	5,619	10,739	634	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	6,640	0	12,510	55	0
Total Allocated	30,765	3,282	128,190	15,025	47,152	1,196	0
Roll Forward	3,883	3,175	(2,558)	1,848	10,137	2,566	0
Cost With Roll Forward	34,648	6,457	125,632	16,873	57,289	3,762	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	34,648	6,457	125,632	16,873	57,289	3,762	0



County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	KCAG	RECORDER	PUBLIC GUARDIAN	ANIMAL CONTROL	ANIMAL SHELTER	HEALTH DEPT	HEALTH-ADMIN
BUILDING DEPRECIATION	0	1,345	6,368	0	4,872	0	38,361
EQUIPMENT	0	2,153	830	6,735	1,229	12,641	36,472
ADMINISTRATION	0	2,586	1,900	1,266	2,898	1,319	272
INSURANCE	0	4,776	6,970	1,737	4,419	591	16,638
HUMAN RESOURCES	0	5,988	8,233	2,245	4,491	749	10,479
FINANCE	4,028	7,244	8,660	3,683	9,747	2,880	9,167
COMMUNICATIONS	0	0	0	77,517	0	0	0
COUNTY COUNSEL	0	0	(477)	2,721	0	0	6,205
Total Allocated	4,028	24,092	32,484	95,904	27,656	18,180	117,594
Roll Forward	1,566	2,765	(39,047)	(21,144)	785	(4,549)	(18,558)
Cost With Roll Forward	5,594	26,857	(6,563)	74,760	28,441	13,631	99,036
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,594	26,857	(6,563)	74,760	28,441	13,631	99,036



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Allocated Costs By Department

Detail

Central Service Departments	COMM. DISEASE	EHS	PUB HLTH NURSING	HEALTH LAB	MEDICAL RECORDS	TOBACCO GRANT	WIC
BUILDING DEPRECIATION	0	0	0	0	0	0	0
EQUIPMENT	0	0	0	0	0	0	20,539
ADMINISTRATION	2,613	5,801	2,410	2,413	0	2,406	7,876
INSURANCE	4,028	8,087	3,456	2,310	19	2,882	14,912
HUMAN RESOURCES	5,239	9,730	4,491	2,993	0	3,742	19,460
FINANCE	7,402	13,954	6,230	6,173	0	5,797	22,607
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	1,851	0	0	0	0	0
Total Allocated	19,282	39,423	16,587	13,889	19	14,827	85,394
Roll Forward	882	245	2,618	3,479	(105)	11,342	5,668
Cost With Roll Forward	20,164	39,668	19,205	17,368	(86)	26,169	91,062
Adjustments	0	0	0	0	0	0	0
Proposed Costs	20,164	39,668	19,205	17,368	(86)	26,169	91,062



County of Kings
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Fiscal Year 2018-2019
Allocated Costs By Department

Detail

Central Service Departments	TB PROGRAM	FAMILY PLANNING	HEALTH INFO MGT	EMERGENCY PREP	AIDS PROGRAM	CHILD HEALTH	CALIFORNIA CHILDREN
BUILDING DEPRECIATION	0	0	0	0	0	0	0
EQUIPMENT	0	0	0	20,969	0	0	635
ADMINISTRATION	634	0	1,479	1,635	846	3,119	4,690
INSURANCE	591	19	4,603	1,164	1,164	3,914	5,862
HUMAN RESOURCES	749	0	5,988	1,497	1,497	5,089	7,635
FINANCE	1,828	0	5,425	3,538	3,325	7,081	11,043
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	3,802	19	17,495	28,803	6,832	19,203	29,865
Roll Forward	384	2	(2,743)	(10,846)	(1,335)	4,235	3,972
Cost With Roll Forward	4,186	21	14,752	17,957	5,497	23,438	33,837
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,186	21	14,752	17,957	5,497	23,438	33,837



County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	HEALTH GRANTS	MARGOLIN GRANT	MEDICAL ASSISTANCE	MENTAL HEALTH	MENTAL HLTH-CNTY	SUBSTANCE ABUSE	BHA-MH ACT
BUILDING DEPRECIATION	0	0	0	0	0	0	0
EQUIPMENT	0	0	0	0	0	0	6,072
ADMINISTRATION	891	1,001	0	31,277	4,077	9,498	47,715
INSURANCE	1,164	1,050	0	0	19	1,164	19,493
HUMAN RESOURCES	1,497	1,347	0	0	0	1,497	25,447
FINANCE	2,485	2,263	171	41,583	6,020	15,218	81,414
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	6,037	5,661	171	72,860	10,116	27,377	180,141
Roll Forward	(141)	924	79	(4,308)	(734)	1,942	46,901
Cost With Roll Forward	5,896	6,585	250	68,552	9,382	29,319	227,042
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,896	6,585	250	68,552	9,382	29,319	227,042



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Allocated Costs By Department

Detail

Central Service Departments	FIRST 5	AOD GRANTS	BHA	HUMAN SERVICES	WHOLE PERSON CARE	IHSS	CATEGORICAL AID
BUILDING DEPRECIATION	0	0	2,734	712,238	0	0	0
EQUIPMENT	0	0	1,071	0	0	0	0
ADMINISTRATION	7,274	0	0	155,870	10,647	1,528	0
INSURANCE	1,737	0	12,620	319,233	19	19	0
HUMAN RESOURCES	2,245	0	16,466	152,854	0	0	0
FINANCE	5,691	0	10,781	419,572	13,507	2,372	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	(1,035)	0	(11,287)	2,800	0	(1,515)	0
Total Allocated	15,912	0	32,385	1,762,567	24,173	2,404	0
Roll Forward	(2,636)	0	19,732	460,877	0	388	0
Cost With Roll Forward	13,276	0	52,117	2,223,444	24,173	2,792	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	13,276	0	52,117	2,223,444	24,173	2,792	0



County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	CHILD ABUSE	JOB TRAINING	LIBRARY	AG EXTENSION	ROADS	PARKS	BLDG PROJECTS
BUILDING DEPRECIATION	0	0	38,175	24,420	973	22,846	0
EQUIPMENT	0	0	37,935	0	0	0	0
ADMINISTRATION	129	0	7,757	696	48,804	4,379	0
INSURANCE	0	11,475	16,953	2,433	418,244	7,308	0
HUMAN RESOURCES	0	14,969	13,105	1,123	15,717	6,736	0
FINANCE	689	18,427	21,811	1,988	77,169	13,107	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	925	55	381	0	544	0
Total Allocated	818	45,796	135,791	31,041	560,907	54,920	0
Roll Forward	(1,370)	2,323	(15,401)	(6,315)	391,012	(13,609)	0
Cost With Roll Forward	(552)	48,119	120,390	24,726	951,919	41,311	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(552)	48,119	120,390	24,726	951,919	41,311	0



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Detail

Central Service Departments	FLEET MANAGEMENT	BLDG MAINTENANCE	SURVEYOR	KCAPTA AITS	TRANSIT AGENCY	KCAPTA VAN POOL	AITIS II
BUILDING DEPRECIATION	10,447	22,953	0	0	0	0	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	11,446	12,471	2,250	0	0	0	0
INSURANCE	6,821	20,543	2,882	0	0	0	0
HUMAN RESOURCES	5,239	24,699	3,742	0	0	0	0
FINANCE	25,270	37,086	5,397	0	4,993	0	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	59,223	117,752	14,271	0	4,993	0	0
Roll Forward	(14,326)	(1,395)	4,764	0	923	0	0
Cost With Roll Forward	44,897	116,357	19,035	0	5,916	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	44,897	116,357	19,035	0	5,916	0	0



County of Kings
Cost Plan Year 2020-2021
Fiscal Year 2018-2019
Allocated Costs By Department

Detail

Central Service Departments	GREENFIELD AITS	VENTURA AITS	SACRAMENTO AITS	CAL VANS ADMIN	VANPOOL	AIT5	PW-ADMIN
BUILDING DEPRECIATION	0	0	0	8,866	0	0	6,647
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	0	0	0	0	0	0	0
INSURANCE	0	0	0	949	0	0	3,077
HUMAN RESOURCES	0	0	0	0	0	0	2,993
FINANCE	0	0	0	7,799	5,415	8,149	3,317
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	26,724
Total Allocated	0	0	0	17,614	5,415	8,149	42,758
Roll Forward	0	0	0	6,840	1,347	3,994	2,458
Cost With Roll Forward	0	0	0	24,454	6,762	12,143	45,216
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	24,454	6,762	12,143	45,216



County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	KCWMA	OTHER	SubTotal	Direct Billed	Unallocated	Total
BUILDING DEPRECIATION	0	916,443	3,382,773	0	0	3,382,773
EQUIPMENT	0	0	812,655	0	0	812,655
ADMINISTRATION	0	0	747,477	353,107	4,209	1,104,793
INSURANCE	0	0	2,267,301	45,016	0	2,312,317
HUMAN RESOURCES	0	0	929,152	177,966	0	1,107,118
FINANCE	27,204	(12,175)	1,812,078	51,111	1,304,200	3,167,389
COMMUNICATIONS	0	152,591	1,186,671	281,722	0	1,468,393
COUNTY COUNSEL	(3,932)	85,657	356,551	920,405	640,080	1,917,036
Total Allocated	23,272	1,142,516	11,494,658	1,829,327	1,948,489	15,272,474
Roll Forward	(1,673)	295,763	1,062,387	0	0	1,062,387
Cost With Roll Forward	21,599	1,438,279	12,557,045	1,829,327	1,948,489	16,334,861
Adjustments	0	0	0	0	0	0
Proposed Costs	21,599	1,438,279	12,557,045	1,829,327	1,948,489	16,334,861

