



BETTY T. YEE
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Kings
Hanford, California

Date: March 23, 2021
Filing Ref: KIN22

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 **2021-22**. 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 **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, 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. Administration | 8. Workers' Compensation (ISF) |
| 3. Insurance | 9. Fleet Management (ISF) |
| 4. Human Resources | 10. Information Technology (ISF) |
| 5. Finance | 11. Health (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 2021-22 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

03-24-2021

03-24-2021

Date

Date

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

cc: State and Federal Agencies

Attachment: Schedule A

County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
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	8,330	8,899	0	5,672	0	30,416	0
EQUIPMENT	0	5,474	0	20,601	0	0	0
ADMINISTRATION	2,954	7,661	0	3,566	0	13,956	1,342
INSURANCE	4,452	11,616	0	3,707	0	13,961	0
HUMAN RESOURCES	5,799	19,053	0	4,970	0	21,538	0
FINANCE	7,479	21,169	0	9,961	219	33,701	2,126
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	98,843	16,322	0	9,262	0	2,202	0
Total Allocated	127,857	90,194	0	57,739	219	115,774	3,468
Roll Forward	(7,545)	8,695	0	11,340	3	(5,030)	3,168
Cost With Roll Forward	120,312	98,889	0	69,079	222	110,744	6,636
Adjustments	0	0	0	0	0	0	0
Proposed Costs	120,312	98,889	0	69,079	222	110,744	6,636



County of Kings
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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	583	420	2,262	1,798	0	0	3,679
INSURANCE	1,146	1,530	2,591	25	1,771	0	0
HUMAN RESOURCES	1,657	0	3,313	0	3,313	0	0
FINANCE	1,815	1,104	7,190	3,652	1,584	79	6,041
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	2,397	0	0	0	0	0	0
Total Allocated	8,821	14,275	22,437	5,475	6,668	79	9,720
Roll Forward	(197)	(10,943)	(265)	1,759	(327)	(2)	3,523
Cost With Roll Forward	8,624	3,332	22,172	7,234	6,341	77	13,243
Adjustments	0	0	0	0	0	0	0
Proposed Costs	8,624	3,332	22,172	7,234	6,341	77	13,243



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	30,716	0
ADMINISTRATION	6,394	269	13,632	1,031	92	19,310	477
INSURANCE	0	770	13,839	1,553	0	23,265	461
HUMAN RESOURCES	0	663	0	2,899	0	34,792	829
FINANCE	10,643	1,148	28,725	2,834	142	45,702	1,386
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	1,619	0	65	0	11,270	0
Total Allocated	17,037	6,769	231,328	8,382	234	186,979	3,153
Roll Forward	8,277	1,310	(35,321)	(4,182)	91	17,063	0
Cost With Roll Forward	25,314	8,079	196,007	4,200	325	204,042	3,153
Adjustments	0	0	0	0	0	0	0
Proposed Costs	25,314	8,079	196,007	4,200	325	204,042	3,153



County of Kings
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Allocated Costs By Department

Detail

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	854	0	0	0	2,866
ADMINISTRATION	14,211	555	1,767	1,024	3,218	0	806
INSURANCE	28,702	680	1,937	1,334	3,517	25	1,334
HUMAN RESOURCES	43,904	1,243	2,982	2,485	6,627	0	2,485
FINANCE	43,468	1,481	5,083	2,777	8,049	0	(3,215)
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	1,489	0	0	0	0	0	0
Total Allocated	131,774	3,959	23,319	7,620	21,411	25	4,276
Roll Forward	8,860	(752)	3,716	439	2,140	6	(541)
Cost With Roll Forward	140,634	3,207	27,035	8,059	23,551	31	3,735
Adjustments	0	0	0	0	0	0	0
Proposed Costs	140,634	3,207	27,035	8,059	23,551	31	3,735



County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	GRAND JURY	SHERIFF ADMIN	SHERIFF- CIVIL	SHERIFF-GTF	SHERIFF-NTF	SHERIFF-MAJOR CRIMES	SHERIFF-AB109
BUILDING DEPRECIATION	0	57,634	0	0	0	24,988	0
EQUIPMENT	605	23,297	0	0	0	1,005	5,220
ADMINISTRATION	357	8,374	209	0	0	206	23,816
INSURANCE	25	10,852	25	0	0	1,630	27,084
HUMAN RESOURCES	0	14,083	0	0	0	829	51,359
FINANCE	2,798	23,317	354	0	0	1,596	60,434
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	1,231	18,071	0	0	0	0	59,460
Total Allocated	5,016	155,628	588	0	0	30,254	227,373
Roll Forward	(557)	(3,404)	273	(18,403)	(22,586)	0	12,178
Cost With Roll Forward	4,459	152,224	861	(18,403)	(22,586)	30,254	239,551
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,459	152,224	861	(18,403)	(22,586)	30,254	239,551



County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	SHERIFF-OPS.	RURAL CRIME	SHERIFF OPS-AB443	COURT SECURITY	SHERIFF - JAIL	JAIL KITCHEN	SHERIFF-INMATE WELFARE
BUILDING DEPRECIATION	0	0	0	0	2,094,700	42,191	0
EQUIPMENT	143,692	3,292	0	0	27,622	4,601	0
ADMINISTRATION	36,405	1,234	1,779	5,504	45,589	0	609
INSURANCE	565,128	1,334	2,207	7,663	79,045	4,585	25
HUMAN RESOURCES	50,531	2,485	4,142	14,497	87,808	7,455	0
FINANCE	83,377	2,965	4,518	15,034	112,025	7,099	1,768
COMMUNICATIONS	925,098	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	1,804,231	11,310	12,646	42,698	2,446,789	65,931	2,402
Roll Forward	(151,795)	(5,676)	1,366	7,150	1,030,662	24,349	(312)
Cost With Roll Forward	1,652,436	5,634	14,012	49,848	3,477,451	90,280	2,090
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,652,436	5,634	14,012	49,848	3,477,451	90,280	2,090

County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	ASSET FORFEITURE TRUST	SHERIFF-SPECIAL TRUST	JUVENILE CENTER	PROBATION-AB109	PROBATION-SB678	PROB-GREAT GRANT	PROB-YOYG
BUILDING DEPRECIATION	0	0	56,916	0	0	0	0
EQUIPMENT	0	0	7,488	3,446	0	0	0
ADMINISTRATION	195	109	14,983	8,014	4,469	0	2,286
INSURANCE	25	25	24,121	8,972	2,207	0	2,207
HUMAN RESOURCES	0	0	37,277	16,982	4,142	0	4,142
FINANCE	314	383	41,266	20,533	9,701	0	5,947
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	22,022	0	0	0
Total Allocated	534	517	182,051	79,969	20,519	0	14,582
Roll Forward	(209)	(279)	(18,656)	(20,728)	2,021	0	1,279
Cost With Roll Forward	325	238	163,395	59,241	22,540	0	15,861
Adjustments	0	0	0	0	0	0	0
Proposed Costs	325	238	163,395	59,241	22,540	0	15,861



County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	PROB-PROP 36	PROBATION	TITLE II GRANTS	VICTIM WITNESS	FEMALE JUV CENTER	VICTIM ASSIST PROG	PROB. MISC GRANTS
BUILDING DEPRECIATION	0	40,431	0	0	0	0	0
EQUIPMENT	0	4,005	0	562	0	4,727	1,012
ADMINISTRATION	0	17,863	0	0	0	1,015	1,696
INSURANCE	25	27,554	0	331	0	1,771	2,377
HUMAN RESOURCES	0	43,490	0	0	0	3,313	4,142
FINANCE	0	50,518	0	0	0	3,676	5,277
COMMUNICATIONS	0	177,254	0	0	0	0	0
COUNTY COUNSEL	0	7,773	0	0	0	0	0
Total Allocated	25	368,888	0	893	0	14,502	14,504
Roll Forward	6	20,065	0	6	0	1,411	2,480
Cost With Roll Forward	31	388,953	0	899	0	15,913	16,984
Adjustments	0	0	0	0	0	0	0
Proposed Costs	31	388,953	0	899	0	15,913	16,984



**County of Kings
 Cost Plan Year 2021-2022
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Detail

Allocated Costs By Department

Central Service Departments	FIRE	OFFICE OF EMERG MGT	HOMELAND SECURITY	AG COMMISSIONER	BLDG INSPECTION	PLANNING	LAFCO
BUILDING DEPRECIATION	71,887	0	0	42,067	1,525	4,593	239
EQUIPMENT	366,751	20,395	0	5,888	0	3,526	0
ADMINISTRATION	41,962	1,007	2,022	8,592	2,239	3,481	206
INSURANCE	47,786	897	25	19,597	2,011	4,674	63
HUMAN RESOURCES	71,240	1,657	0	19,882	3,313	7,455	0
FINANCE	103,253	2,783	3,082	23,984	5,672	10,083	674
COMMUNICATIONS	(76,679)	0	0	0	0	0	0
COUNTY COUNSEL	10,493	2,073	0	8,290	0	10,934	(150)
Total Allocated	636,693	28,812	5,129	128,300	14,760	44,746	1,032
Roll Forward	(13,976)	3,230	1,083	(9,283)	1,542	(9,050)	1,593
Cost With Roll Forward	622,717	32,042	6,212	119,017	16,302	35,696	2,625
Adjustments	0	0	0	0	0	0	0
Proposed Costs	622,717	32,042	6,212	119,017	16,302	35,696	2,625



County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	REGIONAL PLANNING	KCAG	RECORDER	PUBLIC GUARDIAN	ANIMAL CONTROL	ANIMAL SHELTER	HEALTH DEPT
BUILDING DEPRECIATION	0	0	1,345	6,368	0	4,872	0
EQUIPMENT	0	0	1,984	766	6,209	1,133	11,653
ADMINISTRATION	0	0	2,154	1,968	1,018	2,700	1,250
INSURANCE	0	0	3,752	5,715	1,334	3,959	461
HUMAN RESOURCES	0	0	6,627	9,112	2,485	4,970	829
FINANCE	0	3,044	6,690	8,067	3,381	10,658	2,976
COMMUNICATIONS	0	0	0	0	96,727	0	0
COUNTY COUNSEL	0	0	0	13,123	4,663	0	0
Total Allocated	0	3,044	22,552	45,119	115,817	28,292	17,169
Roll Forward	0	(486)	(5,849)	(15,522)	19,741	1,897	(2,521)
Cost With Roll Forward	0	2,558	16,703	29,597	135,558	30,189	14,648
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	2,558	16,703	29,597	135,558	30,189	14,648



County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	HEALTH-ADMIN	COMM. DISEASE	EHS	PUB HLTH NURSING	HEALTH LAB	MEDICAL RECORDS	TOBACCO GRANT
BUILDING DEPRECIATION	38,361	0	0	0	0	0	0
EQUIPMENT	34,778	0	1,182	0	0	0	0
ADMINISTRATION	615	2,205	5,129	2,310	1,719	0	2,011
INSURANCE	30,802	6,570	6,548	3,080	1,334	25	2,207
HUMAN RESOURCES	15,739	12,425	10,769	5,799	2,485	0	4,142
FINANCE	11,557	9,724	13,277	6,479	5,617	0	5,326
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	37,437	0	1,878	0	0	0	0
Total Allocated	169,289	30,924	38,783	17,668	11,155	25	13,686
Roll Forward	28,189	13,039	7,202	2,643	(918)	(21)	2,335
Cost With Roll Forward	197,478	43,963	45,985	20,311	10,237	4	16,021
Adjustments	0	0	0	0	0	0	0
Proposed Costs	197,478	43,963	45,985	20,311	10,237	4	16,021



County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	WIC	TB PROGRAM	FAMILY PLANNING	HEALTH INFO MGT	EMERGENCY PREP	AIDS PROGRAM	CHILD HEALTH
BUILDING DEPRECIATION	0	0	0	0	0	0	0
EQUIPMENT	18,932	0	0	0	19,329	0	0
ADMINISTRATION	7,137	530	0	1,012	1,265	816	2,651
INSURANCE	10,936	461	0	2,643	897	897	2,993
HUMAN RESOURCES	20,709	829	0	4,970	1,657	1,657	5,633
FINANCE	21,618	1,888	0	3,763	3,273	3,122	6,699
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	79,332	3,708	0	12,388	26,421	6,492	17,976
Roll Forward	(215)	231	(19)	(5,422)	(3,197)	(345)	(79)
Cost With Roll Forward	79,117	3,939	(19)	6,966	23,224	6,147	17,897
Adjustments	0	0	0	0	0	0	0
Proposed Costs	79,117	3,939	(19)	6,966	23,224	6,147	17,897



County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	CALIFORNIA CHILDREN	HEALTH GRANTS	MARGOLIN GRANT	MEDICAL ASSISTANCE	MENTAL HEALTH	MENTAL HLTH-CNTY	SUBSTANCE ABUSE
BUILDING DEPRECIATION	0	0	0	0	0	0	0
EQUIPMENT	585	0	0	0	0	0	0
ADMINISTRATION	4,062	839	924	0	35,712	3,850	15,204
INSURANCE	4,477	897	810	0	0	25	1,334
HUMAN RESOURCES	8,449	1,657	1,491	0	0	0	2,485
FINANCE	10,509	2,369	2,250	175	57,545	6,582	25,996
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	28,082	5,762	5,475	175	93,257	10,457	45,019
Roll Forward	2,614	417	519	66	42,524	581	21,679
Cost With Roll Forward	30,696	6,179	5,994	241	135,781	11,038	66,698
Adjustments	0	0	0	0	0	0	0
Proposed Costs	30,696	6,179	5,994	241	135,781	11,038	66,698



County of Kings
Cost Plan Year 2021-2022
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Allocated Costs By Department

Detail

Central Service Departments	BHA-MH ACT	FIRST 5	AOD GRANTS	BHA	HUMAN SERVICES	WHOLE PERSON CARE	IHSS
BUILDING DEPRECIATION	0	0	0	2,734	712,238	0	0
EQUIPMENT	5,597	0	0	987	0	0	0
ADMINISTRATION	45,591	6,996	0	0	146,983	9,623	1,496
INSURANCE	15,737	1,771	0	10,500	276,796	25	25
HUMAN RESOURCES	29,821	3,313	0	19,882	189,745	0	0
FINANCE	88,279	7,174	0	11,840	412,229	15,279	2,842
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	(4,333)	0	(16,081)	(67,936)	0	(692)
Total Allocated	185,025	14,921	0	29,862	1,670,055	24,927	3,671
Roll Forward	49,112	2,998	0	86	336,968	6,552	5,285
Cost With Roll Forward	234,137	17,919	0	29,948	2,007,023	31,479	8,956
Adjustments	0	0	0	0	0	0	0
Proposed Costs	234,137	17,919	0	29,948	2,007,023	31,479	8,956



County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	CATEGORICAL AID	CHILD ABUSE	JOB TRAINING	LIBRARY	AG EXTENSION	ROADS	PARKS
BUILDING DEPRECIATION	0	0	0	38,000	24,420	973	18,938
EQUIPMENT	0	0	0	56,135	0	0	0
ADMINISTRATION	0	0	0	7,230	569	50,831	3,939
INSURANCE	0	0	10,936	16,878	2,586	441,002	6,866
HUMAN RESOURCES	0	0	20,709	14,505	829	17,396	7,455
FINANCE	0	0	19,620	23,976	1,607	92,795	13,098
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	3,498	842	2,332	0	1,166
Total Allocated	0	0	54,763	157,566	32,343	602,997	51,462
Roll Forward	0	(1,824)	10,491	11,176	(4,881)	336,817	(8,432)
Cost With Roll Forward	0	(1,824)	65,254	168,742	27,462	939,814	43,030
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	(1,824)	65,254	168,742	27,462	939,814	43,030



County of Kings
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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	10,447	22,953	0	0	0	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	0	11,373	11,385	2,171	0	0	0
INSURANCE	0	6,898	17,084	2,207	0	0	0
HUMAN RESOURCES	0	5,799	28,165	4,142	0	0	0
FINANCE	0	32,509	41,019	5,440	0	4,910	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	0	67,026	120,606	13,960	0	4,910	0
Roll Forward	0	(2,439)	1,106	1,595	0	293	0
Cost With Roll Forward	0	64,587	121,712	15,555	0	5,203	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	64,587	121,712	15,555	0	5,203	0



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Allocated Costs By Department

Detail

Central Service Departments	AITs II	GREENFIELD AITS	VENTURA AITS	SACRAMENTO AITS	CAL VANS ADMIN	VANPOOL	AITs
BUILDING DEPRECIATION	0	0	0	0	8,866	0	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	0	0	0	0	0	0	0
INSURANCE	0	0	0	0	1,299	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0
FINANCE	0	0	0	0	5,822	4,454	7,854
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	0	0	0	0	15,987	4,454	7,854
Roll Forward	0	0	0	0	2,747	(270)	2,918
Cost With Roll Forward	0	0	0	0	18,734	4,184	10,772
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	18,734	4,184	10,772



County of Kings
Cost Plan Year 2021-2022
Fiscal Year 2019-2020
Allocated Costs By Department

Detail

Central Service Departments	PW-ADMIN	KCWMA	OTHER	SubTotal	Direct Billed	Unallocated	Total
BUILDING DEPRECIATION	6,665	0	905,238	4,522,483	0	0	4,522,483
EQUIPMENT	0	0	0	846,915	0	0	846,915
ADMINISTRATION	0	0	0	730,496	350,000	164,640	1,245,136
INSURANCE	2,820	0	0	1,868,074	60,231	0	1,928,305
HUMAN RESOURCES	3,313	0	0	1,078,769	188,821	0	1,267,590
FINANCE	2,097	22,590	(19,462)	1,875,331	45,798	1,236,821	3,157,950
COMMUNICATIONS	0	0	162,238	1,284,638	299,441	0	1,584,079
COUNTY COUNSEL	27,917	(349)	97,489	384,620	845,392	586,560	1,816,572
Total Allocated	42,812	22,241	1,145,503	12,591,326	1,789,683	1,988,021	16,369,030
Roll Forward	4,141	(7,752)	350,637	2,047,472	0	0	2,047,472
Cost With Roll Forward	46,953	14,489	1,496,140	14,638,798	1,789,683	1,988,021	18,416,502
Adjustments	0	0	0	0	0	0	0
Proposed Costs	46,953	14,489	1,496,140	14,638,798	1,789,683	1,988,021	18,416,502

