



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Kings  
Hanford, California**

**Date: July 5, 2022  
Filing Ref: KIN23**

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 **2022-23**. 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.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST  
ALLOCATIONS**

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The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for fiscal year **2020-21**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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|------------------------------|---|
| 1. Employee Fringe Benefits  | 8. Workers' Compensation Self-Insurance (ISF) |
| 2. Administration            | 9. Fleet Management (ISF)                     |
| 3. Insurance                 | 10. Information Technology (ISF)              |
| 4. Human Resources/Personnel | 11. Health Self-Insurance (ISF)               |
| 5. Finance                   | 12. Public Works (ISF)                        |
| 6. Communications            |   |
| 7. 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.

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**SECTION III: CONDITIONS**

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**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 2022-23 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF KINGS**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

**BY** Original signed by

**BY** Original signed by

James P. Erb, CPA

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

Name

Director of Finance

Title

07-06-2022

07-07-2022

Date

Date

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

cc: State and Federal Agencies

Attachment: Schedule A

**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**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	7,472	0	29,269	0	0	0
ADMINISTRATION	2,774	7,788	0	3,502	0	14,117	324
INSURANCE	4,748	11,952	0	3,947	0	14,487	0
HUMAN RESOURCES	5,520	18,138	0	4,732	0	20,503	0
FINANCE	7,331	21,942	0	9,672	193	34,586	538
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	97,175	10,936	0	34,214	0	11,248	0
Total Allocated	125,878	87,127	0	91,008	193	125,357	862
Roll Forward	( 12,357)	6,436	0	47,508	( 59)	8,054	( 726)
Cost With Roll Forward	113,521	93,563	0	138,516	134	133,411	136
Adjustments	0	0	0	0	0	0	0
Proposed Costs	113,521	93,563	0	138,516	134	133,411	136



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**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	576	443	2,003	2,023	17	2	3,832
INSURANCE	1,238	1,849	2,786	69	1,816	0	0
HUMAN RESOURCES	1,577	0	3,155	0	3,155	0	0
FINANCE	1,818	1,006	6,991	3,891	1,745	56	6,143
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	6,432	14,519	22,016	5,983	6,733	58	9,975
Roll Forward	( 2,288)	( 6,324)	( 1,104)	414	( 571)	( 74)	1,428
Cost With Roll Forward	4,144	8,195	20,912	6,397	6,162	( 16)	11,403
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,144	8,195	20,912	6,397	6,162	( 16)	11,403



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**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	41,929	3,017
ADMINISTRATION	7,287	236	13,376	1,103	100	17,674	455
INSURANCE	0	888	16,369	1,599	0	22,706	506
HUMAN RESOURCES	0	630	0	2,760	0	33,121	788
FINANCE	11,890	1,054	27,851	3,099	144	42,241	1,264
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	391	0	0	0	5,781	0
Total Allocated	19,177	5,499	232,728	8,561	244	185,376	6,030
Roll Forward	6,970	156	4,368	1,839	48	3,085	4,409
Cost With Roll Forward	26,147	5,655	237,096	10,400	292	188,461	10,439
Adjustments	0	0	0	0	0	0	0
Proposed Costs	26,147	5,655	237,096	10,400	292	188,461	10,439



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**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	2,140	0	0	0	5,411
ADMINISTRATION	13,276	538	1,677	970	3,170	0	774
INSURANCE	28,030	725	2,046	1,379	3,563	69	942
HUMAN RESOURCES	38,641	1,183	2,839	2,365	6,309	0	1,577
FINANCE	42,321	1,542	5,070	2,809	8,167	0	( 3,580)
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	1,094	0	0	0	0	0	0
<b>Total Allocated</b>	<b>123,362</b>	<b>3,988</b>	<b>24,468</b>	<b>7,523</b>	<b>21,209</b>	<b>69</b>	<b>5,124</b>
Roll Forward	( 14,005)	( 1,057)	552	( 593)	( 438)	50	( 508)
<b>Cost With Roll Forward</b>	<b>109,357</b>	<b>2,931</b>	<b>25,020</b>	<b>6,930</b>	<b>20,771</b>	<b>119</b>	<b>4,616</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>109,357</b>	<b>2,931</b>	<b>25,020</b>	<b>6,930</b>	<b>20,771</b>	<b>119</b>	<b>4,616</b>



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**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	65,987	0	0	0	24,988	0
EQUIPMENT	825	31,811	0	0	0	1,033	5,196
ADMINISTRATION	332	8,297	117	0	0	853	24,372
INSURANCE	69	11,524	69	0	0	1,888	27,148
HUMAN RESOURCES	0	13,406	0	0	0	788	48,893
FINANCE	2,548	23,280	168	0	0	2,510	63,821
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	1,327	50,619	0	0	0	0	32,730
Total Allocated	5,101	204,924	354	0	0	32,060	202,160
Roll Forward	( 1,015)	47,296	( 102)	( 13,527)	( 14,884)	0	( 7,206)
Cost With Roll Forward	4,086	252,220	252	( 13,527)	( 14,884)	32,060	194,954
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,086	252,220	252	( 13,527)	( 14,884)	32,060	194,954



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**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	199,270	0	0	0	52,349	6,280	0
ADMINISTRATION	36,033	1,217	1,846	5,983	48,151	14	496
INSURANCE	650,900	1,379	2,253	7,713	85,101	4,747	69
HUMAN RESOURCES	51,259	2,365	3,943	13,800	83,591	7,097	0
FINANCE	85,904	3,052	4,821	16,390	120,790	6,664	1,477
COMMUNICATIONS	980,597	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>2,003,963</b>	<b>8,013</b>	<b>12,863</b>	<b>43,886</b>	<b>2,484,682</b>	<b>66,993</b>	<b>2,042</b>
Roll Forward	13,914	( 3,754)	( 186)	3,150	1,203,736	442	640
<b>Cost With Roll Forward</b>	<b>2,017,877</b>	<b>4,259</b>	<b>12,677</b>	<b>47,036</b>	<b>3,688,418</b>	<b>67,435</b>	<b>2,682</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>2,017,877</b>	<b>4,259</b>	<b>12,677</b>	<b>47,036</b>	<b>3,688,418</b>	<b>67,435</b>	<b>2,682</b>



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**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	171,269	0	0	0	0
EQUIPMENT	0	0	8,132	4,705	1,761	0	0
ADMINISTRATION	146	83	14,401	6,344	4,361	0	2,242
INSURANCE	69	69	24,996	9,022	2,253	0	2,253
HUMAN RESOURCES	0	0	35,487	16,167	3,943	0	3,943
FINANCE	263	291	42,302	18,738	9,154	0	5,934
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	478	443	296,587	54,976	21,472	0	14,372
Roll Forward	( 152)	( 232)	120,662	( 17,967)	622	( 10)	( 396)
Cost With Roll Forward	326	211	417,249	37,009	22,094	( 10)	13,976
Adjustments	0	0	0	0	0	0	0
Proposed Costs	326	211	417,249	37,009	22,094	( 10)	13,976



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**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	5,467	0	767	0	16,628	1,382
ADMINISTRATION	0	18,661	0	0	0	1,017	1,616
INSURANCE	69	28,022	0	431	0	1,816	2,454
HUMAN RESOURCES	0	40,612	0	0	0	3,155	3,943
FINANCE	0	52,710	0	0	0	3,898	5,072
COMMUNICATIONS	0	141,642	0	0	0	0	0
COUNTY COUNSEL	0	25,465	0	0	0	0	0
Total Allocated	69	353,010	0	1,198	0	26,514	14,467
Roll Forward	50	( 18,261)	0	345	0	12,852	914
Cost With Roll Forward	119	334,749	0	1,543	0	39,366	15,381
Adjustments	0	0	0	0	0	0	0
Proposed Costs	119	334,749	0	1,543	0	39,366	15,381



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Allocated Costs By Department**

Detail

Central Service Departments	FIRE	OFFICE OF EMERG MGT	HOMELAND SECURITY	AG COMMISSIONER	BLDG INSPECTION	PLANNING	LAFCO
BUILDING DEPRECIATION	71,961	0	0	42,067	1,525	4,593	239
EQUIPMENT	379,897	25,742	0	4,033	0	4,813	0
ADMINISTRATION	41,121	1,831	0	8,536	2,151	3,834	221
INSURANCE	49,679	942	69	14,010	2,101	4,856	114
HUMAN RESOURCES	67,819	1,577	0	18,926	3,155	7,097	0
FINANCE	105,566	3,900	0	24,971	5,497	10,728	593
COMMUNICATIONS	( 82,716)	0	0	0	0	0	0
COUNTY COUNSEL	26,403	703	0	10,624	0	17,338	( 144)
<b>Total Allocated</b>	<b>659,730</b>	<b>34,695</b>	<b>69</b>	<b>123,167</b>	<b>14,429</b>	<b>53,259</b>	<b>1,023</b>
Roll Forward	( 2,978)	3,930	( 3,213)	( 5,023)	( 596)	6,107	( 173)
<b>Cost With Roll Forward</b>	<b>656,752</b>	<b>38,625</b>	<b>( 3,144)</b>	<b>118,144</b>	<b>13,833</b>	<b>59,366</b>	<b>850</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>656,752</b>	<b>38,625</b>	<b>( 3,144)</b>	<b>118,144</b>	<b>13,833</b>	<b>59,366</b>	<b>850</b>



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**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	2,709	1,045	3,498	1,547	15,907
ADMINISTRATION	0	0	2,286	1,912	998	2,558	1,412
INSURANCE	0	0	3,840	5,488	1,379	4,246	506
HUMAN RESOURCES	0	0	6,309	7,886	2,365	4,732	788
FINANCE	0	2,020	7,158	7,635	3,321	11,306	3,274
COMMUNICATIONS	0	0	0	0	71,911	0	0
COUNTY COUNSEL	0	0	6,093	25,799	0	0	0
Total Allocated	0	2,020	29,740	56,133	83,472	29,261	21,887
Roll Forward	0	( 2,008)	5,648	23,649	( 12,432)	1,605	3,707
Cost With Roll Forward	0	12	35,388	79,782	71,040	30,866	25,594
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	12	35,388	79,782	71,040	30,866	25,594



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Allocated Costs By Department**

Detail

Central Service Departments	HEALTH-ADMIN	COMM. DISEASE	EHS	PUB HLTH NURSING	HEALTH LAB	MEDICAL RECORDS	TOBACCO GRANT
BUILDING DEPRECIATION	36,952	0	0	0	0	0	0
EQUIPMENT	55,638	50,877	1,614	0	0	0	0
ADMINISTRATION	550	23,275	4,531	1,954	1,535	0	1,424
INSURANCE	24,343	7,058	6,315	2,689	1,379	69	1,379
HUMAN RESOURCES	8,674	12,618	9,464	4,732	2,365	0	2,365
FINANCE	9,731	43,668	12,289	5,890	5,731	0	3,454
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	68,585	0	3,906	0	0	0	0
Total Allocated	204,473	137,496	38,119	15,265	11,010	69	8,622
Roll Forward	86,879	118,214	( 1,304)	( 1,322)	( 2,879)	50	( 6,205)
Cost With Roll Forward	291,352	255,710	36,815	13,943	8,131	119	2,417
Adjustments	0	0	0	0	0	0	0
Proposed Costs	291,352	255,710	36,815	13,943	8,131	119	2,417



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**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	25,844	0	0	0	26,385	0	0
ADMINISTRATION	6,149	599	0	664	2,733	855	2,588
INSURANCE	9,678	506	0	1,816	942	942	3,039
HUMAN RESOURCES	17,349	788	0	3,155	1,577	1,577	5,362
FINANCE	19,854	1,839	0	2,679	5,453	2,947	6,696
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>78,874</b>	<b>3,732</b>	<b>0</b>	<b>8,314</b>	<b>37,090</b>	<b>6,321</b>	<b>17,685</b>
Roll Forward	( 6,520)	( 70)	( 19)	( 9,181)	8,287	( 511)	( 1,518)
<b>Cost With Roll Forward</b>	<b>72,354</b>	<b>3,662</b>	<b>( 19)</b>	<b>( 867)</b>	<b>45,377</b>	<b>5,810</b>	<b>16,167</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>72,354</b>	<b>3,662</b>	<b>( 19)</b>	<b>( 867)</b>	<b>45,377</b>	<b>5,810</b>	<b>16,167</b>



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**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	1,621	0	0	0	0	0	0
ADMINISTRATION	3,878	2,652	912	0	35,897	3,845	11,435
INSURANCE	4,525	4,000	856	0	0	69	1,379
HUMAN RESOURCES	8,044	7,097	1,420	0	0	0	2,365
FINANCE	10,597	8,583	2,238	251	58,172	5,913	19,053
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	28,665	22,332	5,426	251	94,069	9,827	34,232
Roll Forward	( 1,200)	16,295	( 235)	80	21,209	( 289)	6,855
Cost With Roll Forward	27,465	38,627	5,191	331	115,278	9,538	41,087
Adjustments	0	0	0	0	0	0	0
Proposed Costs	27,465	38,627	5,191	331	115,278	9,538	41,087



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**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	7,641	0	0	1,347	0	0	0
ADMINISTRATION	38,280	4,750	0	14	165,685	1,543	5,146
INSURANCE	14,482	942	0	10,551	267,266	69	69
HUMAN RESOURCES	26,024	1,577	0	18,926	132,674	0	0
FINANCE	73,570	2,239	0	13,208	462,183	2,670	7,939
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	( 2,337)	0	( 15,312)	( 177,904)	0	( 451)
Total Allocated	159,997	7,171	0	31,468	1,562,142	4,282	12,703
Roll Forward	( 20,144)	( 8,741)	0	( 917)	( 200,425)	( 19,891)	10,299
Cost With Roll Forward	139,853	( 1,570)	0	30,551	1,361,717	( 15,609)	23,002
Adjustments	0	0	0	0	0	0	0
Proposed Costs	139,853	( 1,570)	0	30,551	1,361,717	( 15,609)	23,002



**County of Kings**  
**Cost Plan Year 2022-2023**  
**Fiscal Year 2020-2021**  
**Allocated Costs By Department**

Detail

Central Service Departments	CATEGORICAL AID	CHILD ABUSE	JOB TRAINING	LIBRARY	AG EXTENSION	ROADS	PARKS
BUILDING DEPRECIATION	0	0	0	36,075	24,420	973	16,091
EQUIPMENT	0	0	0	76,629	0	0	0
ADMINISTRATION	0	0	0	6,695	529	47,170	3,703
INSURANCE	0	0	10,987	17,356	3,021	360,448	7,448
HUMAN RESOURCES	0	0	19,715	13,808	788	16,561	7,097
FINANCE	0	0	24,345	23,224	1,392	86,017	12,986
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	2,499	860	2,422	0	234
Total Allocated	0	0	57,546	174,647	32,572	511,169	47,559
Roll Forward	0	( 818)	11,750	38,856	1,531	( 49,738)	( 7,361)
Cost With Roll Forward	0	( 818)	69,296	213,503	34,103	461,431	40,198
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	( 818)	69,296	213,503	34,103	461,431	40,198



**County of Kings**  
**Cost Plan Year 2022-2023**  
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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	22,943	0	0	0	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	0	10,090	11,062	2,166	0	0	0
INSURANCE	0	7,642	17,545	2,253	0	0	0
HUMAN RESOURCES	0	5,520	26,812	3,943	0	0	0
FINANCE	0	30,450	43,277	5,472	0	5,459	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	0	64,149	121,639	13,834	0	5,459	0
Roll Forward	0	4,926	3,887	( 437)	0	466	0
Cost With Roll Forward	0	69,075	125,526	13,397	0	5,925	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	69,075	125,526	13,397	0	5,925	0



**County of Kings**  
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**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	1,537	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0
FINANCE	0	0	0	0	4,291	3,699	7,448
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	0	0	0	0	14,694	3,699	7,448
Roll Forward	0	0	0	0	( 2,920)	( 1,716)	( 701)
Cost With Roll Forward	0	0	0	0	11,774	1,983	6,747
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	11,774	1,983	6,747



**County of Kings**  
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**Allocated Costs By Department**

Detail

Central Service Departments	PW-ADMIN	KCWMA	OTHER	SubTotal	Direct Billed	Unallocated	Total
BUILDING DEPRECIATION	6,665	0	899,974	4,633,808	0	0	4,633,808
EQUIPMENT	0	0	0	1,111,631	0	0	1,111,631
ADMINISTRATION	0	0	0	743,788	350,001	244,196	1,337,985
INSURANCE	3,057	0	0	1,868,915	106,691	0	1,975,606
HUMAN RESOURCES	3,155	0	0	965,591	234,029	0	1,199,620
FINANCE	2,261	14,774	( 15,463)	1,932,019	47,777	1,357,019	3,336,815
COMMUNICATIONS	0	0	148,395	1,259,829	293,874	0	1,553,703
COUNTY COUNSEL	48,119	0	107,856	396,273	943,123	525,838	1,865,234
Total Allocated	63,257	14,774	1,140,762	12,911,854	1,975,495	2,127,053	17,014,402
Roll Forward	20,499	( 8,498)	( 1,754)	1,385,136	0	0	1,385,136
Cost With Roll Forward	83,756	6,276	1,139,008	14,296,990	1,975,495	2,127,053	18,399,538
Adjustments	0	0	0	0	0	0	0
Proposed Costs	83,756	6,276	1,139,008	14,296,990	1,975,495	2,127,053	18,399,538

