



Malia M. Cohen
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Kings
Hanford, California

Date: July 13, 2023
Filing Ref: KIN24

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 **2023-24**. 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 **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, 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 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 2023-24 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF KINGS

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Erik Ureña

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

Name

Director of Finance

Title

7-14-2023

Date

7-14-2023

Date

cc: State and Federal Agencies
Attachment: Schedule A

**Negotiated by Loc Trinh
Telephone (916) 327-2284**

County of Kings
Cost Plan Year 2023-2024
Fiscal Year 2021-2022
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	6,701	0	26,248	0	0	0
ADMINISTRATION	4,514	10,316	0	6,638	0	21,354	631
INSURANCE	6,553	15,724	0	5,457	0	19,210	0
HUMAN RESOURCES	6,308	20,727	0	5,407	0	23,430	0
FINANCE	7,561	20,365	0	10,031	47	33,088	642
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	64,201	14,490	0	21,475	0	14,119	0
Total Allocated	97,467	97,222	0	80,928	47	141,617	1,273
Roll Forward	(30,390)	7,028	0	23,189	(172)	25,843	(2,195)
Cost With Roll Forward	67,077	104,250	0	104,117	(125)	167,460	(922)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	67,077	104,250	0	104,117	(125)	167,460	(922)



County of Kings
Cost Plan Year 2023-2024
Fiscal Year 2021-2022
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	811	603	3,064	2,076	0	4	5,247
INSURANCE	1,810	2,914	3,919	262	2,475	0	0
HUMAN RESOURCES	1,802	0	3,605	0	3,605	0	0
FINANCE	1,693	717	5,662	2,423	1,714	18	5,323
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	5,573	0	0	0	0	0	0
Total Allocated	12,912	15,455	23,331	4,761	7,794	22	10,570
Roll Forward	4,091	1,180	894	(714)	1,126	(57)	850
Cost With Roll Forward	17,003	16,635	24,225	4,047	8,920	(35)	11,420
Adjustments	0	0	0	0	0	0	0
Proposed Costs	17,003	16,635	24,225	4,047	8,920	(35)	11,420



County of Kings
Cost Plan Year 2023-2024
Fiscal Year 2021-2022
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	38,925	2,706
ADMINISTRATION	10,667	343	18,929	1,639	137	25,759	709
INSURANCE	0	1,402	24,389	2,198	0	64,523	815
HUMAN RESOURCES	0	721	0	3,154	0	37,398	901
FINANCE	11,151	816	22,534	3,089	135	38,654	1,218
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	12,335	0
Total Allocated	21,818	5,582	240,984	10,080	272	239,518	6,349
Roll Forward	4,781	(1,187)	9,656	1,698	38	52,539	3,196
Cost With Roll Forward	26,599	4,395	250,640	11,778	310	292,057	9,545
Adjustments	0	0	0	0	0	0	0
Proposed Costs	26,599	4,395	250,640	11,778	310	292,057	9,545



County of Kings
Cost Plan Year 2023-2024
Fiscal Year 2021-2022
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	1,046	0	0	0	3,711
ADMINISTRATION	18,105	878	2,345	1,476	4,691	0	1,020
INSURANCE	37,148	1,369	2,856	1,922	5,242	262	1,369
HUMAN RESOURCES	44,156	1,802	3,244	2,704	8,111	0	1,802
FINANCE	39,404	1,763	4,294	2,769	8,467	0	(3,805)
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	6,093	0	0	0	0	0	0
Total Allocated	144,906	5,812	24,481	8,871	26,511	262	4,097
Roll Forward	13,132	1,853	1,162	1,251	5,100	237	(179)
Cost With Roll Forward	158,038	7,665	25,643	10,122	31,611	499	3,918
Adjustments	0	0	0	0	0	0	0
Proposed Costs	158,038	7,665	25,643	10,122	31,611	499	3,918



County of Kings
Cost Plan Year 2023-2024
Fiscal Year 2021-2022
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	61,090	0	0	0	24,988	0
EQUIPMENT	740	25,343	0	0	0	926	6,391
ADMINISTRATION	386	9,529	0	0	0	1,146	34,948
INSURANCE	262	15,674	262	0	0	2,876	34,567
HUMAN RESOURCES	0	15,320	0	0	0	901	55,872
FINANCE	1,342	18,381	0	0	0	1,927	61,407
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	1,784	25,487	0	0	0	0	32,027
Total Allocated	4,514	170,824	262	0	0	32,764	225,212
Roll Forward	(502)	15,196	(326)	0	0	2,510	(2,161)
Cost With Roll Forward	4,012	186,020	(64)	0	0	35,274	223,051
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,012	186,020	(64)	0	0	35,274	223,051



County of Kings
Cost Plan Year 2023-2024
Fiscal Year 2021-2022
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	195,198	0	0	0	42,479	4,887	0
ADMINISTRATION	52,190	1,749	2,505	7,961	67,514	268	622
INSURANCE	1,108,385	1,922	3,029	9,945	117,173	6,356	262
HUMAN RESOURCES	58,575	2,704	4,506	15,770	96,423	8,111	0
FINANCE	81,470	2,985	4,573	15,325	113,871	5,376	985
COMMUNICATIONS	851,671	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	2,347,489	9,360	14,613	49,001	2,532,160	67,189	1,869
Roll Forward	543,258	(1,950)	1,967	6,303	85,371	1,258	(533)
Cost With Roll Forward	2,890,747	7,410	16,580	55,304	2,617,531	68,447	1,336
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,890,747	7,410	16,580	55,304	2,617,531	68,447	1,336



County of Kings
Cost Plan Year 2023-2024
Fiscal Year 2021-2022
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	77,397	0	0	0	0
EQUIPMENT	0	0	6,685	4,949	1,580	0	0
ADMINISTRATION	157	115	19,440	8,937	6,004	0	2,840
INSURANCE	262	262	33,017	11,605	3,029	0	3,029
HUMAN RESOURCES	0	0	40,552	18,473	4,506	0	4,506
FINANCE	164	314	39,110	17,753	8,358	0	5,135
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	6,242	0	0	0
Total Allocated	583	691	216,201	67,959	23,477	0	15,510
Roll Forward	49	174	34,150	(12,010)	2,958	0	928
Cost With Roll Forward	632	865	250,351	55,949	26,435	0	16,438
Adjustments	0	0	0	0	0	0	0
Proposed Costs	632	865	250,351	55,949	26,435	0	16,438



County of Kings
Cost Plan Year 2023-2024
Fiscal Year 2021-2022
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	40,320	0	0	0	0	0
EQUIPMENT	0	6,518	0	688	0	14,912	1,239
ADMINISTRATION	0	26,030	0	0	0	1,683	2,276
INSURANCE	262	36,894	0	802	0	3,029	3,328
HUMAN RESOURCES	0	46,410	0	0	0	4,506	4,506
FINANCE	0	49,257	0	0	0	4,068	4,606
COMMUNICATIONS	0	203,689	0	0	0	0	0
COUNTY COUNSEL	0	10,552	0	0	0	0	0
Total Allocated	262	419,670	0	1,490	0	28,198	15,955
Roll Forward	237	50,782	0	597	0	13,696	1,451
Cost With Roll Forward	499	470,452	0	2,087	0	41,894	17,406
Adjustments	0	0	0	0	0	0	0
Proposed Costs	499	470,452	0	2,087	0	41,894	17,406



County of Kings
Cost Plan Year 2023-2024
Fiscal Year 2021-2022
Allocated Costs By Department

Detail

Central Service Departments	FIRE	OFFICE OF EMERG MGT	HOMELAND SECURITY	AG COMMISSIONER	BLDG INSPECTION	PLANNING	LAFCO
BUILDING DEPRECIATION	71,951	0	0	42,067	1,525	4,593	239
EQUIPMENT	532,879	21,769	0	5,006	0	3,074	0
ADMINISTRATION	58,458	3,096	0	11,755	3,140	4,640	300
INSURANCE	66,166	1,922	262	18,695	2,899	6,517	329
HUMAN RESOURCES	77,500	2,704	0	21,628	3,605	8,111	0
FINANCE	97,047	4,318	370	22,490	5,031	8,770	432
COMMUNICATIONS	(46,140)	0	0	0	0	0	0
COUNTY COUNSEL	9,586	1,263	0	3,938	0	20,467	17
Total Allocated	867,447	35,072	632	125,579	16,200	56,172	1,317
Roll Forward	230,754	6,260	(4,497)	(2,721)	1,440	11,426	285
Cost With Roll Forward	1,098,201	41,332	(3,865)	122,858	17,640	67,598	1,602
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,098,201	41,332	(3,865)	122,858	17,640	67,598	1,602



County of Kings
Cost Plan Year 2023-2024
Fiscal Year 2021-2022
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	2,429	1,939	0	1,387	951
ADMINISTRATION	0	0	3,064	2,568	1,324	3,368	2,014
INSURANCE	0	0	5,103	7,363	1,922	5,903	18,605
HUMAN RESOURCES	0	0	7,209	9,012	2,704	5,407	901
FINANCE	0	1,100	6,599	7,056	2,808	8,308	2,770
COMMUNICATIONS	0	0	0	0	92,384	0	0
COUNTY COUNSEL	0	0	7,133	13,271	149	0	0
Total Allocated	0	1,100	32,882	47,577	101,291	29,245	25,241
Roll Forward	0	(1,944)	10,330	2,458	(14,526)	953	8,072
Cost With Roll Forward	0	(844)	43,212	50,035	86,765	30,198	33,313
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	(844)	43,212	50,035	86,765	30,198	33,313



County of Kings
Cost Plan Year 2023-2024
Fiscal Year 2021-2022
Allocated Costs By Department

Detail

Central Service Departments	HEALTH-ADMIN	COMM. DISEASE	EHS	PUB HLTH NURSING	HEALTH LAB	MEDICAL RECORDS	TOBACCO GRANT
BUILDING DEPRECIATION	33,314	0	0	0	0	0	0
EQUIPMENT	63,210	68,029	1,447	0	6,088	0	0
ADMINISTRATION	1,202	54,987	4,908	2,825	2,100	0	895
INSURANCE	47,131	13,541	8,401	3,582	1,922	262	1,922
HUMAN RESOURCES	11,715	21,628	10,814	5,407	2,704	0	2,704
FINANCE	8,552	65,168	10,175	5,553	4,243	0	2,150
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	27,122	0	5,202	0	0	0	0
Total Allocated	192,246	223,353	40,947	17,367	17,057	262	7,671
Roll Forward	22,957	192,429	2,164	(301)	5,902	237	(6,015)
Cost With Roll Forward	215,203	415,782	43,111	17,066	22,959	499	1,656
Adjustments	0	0	0	0	0	0	0
Proposed Costs	215,203	415,782	43,111	17,066	22,959	499	1,656



County of Kings
Cost Plan Year 2023-2024
Fiscal Year 2021-2022
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	23,177	0	0	0	32,073	0	0
ADMINISTRATION	8,852	873	0	985	1,139	1,107	3,443
INSURANCE	12,435	815	0	2,475	1,369	1,369	4,025
HUMAN RESOURCES	19,826	901	0	3,605	1,802	1,802	6,127
FINANCE	18,625	1,580	0	2,663	2,294	2,167	6,318
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	82,915	4,169	0	9,728	38,677	6,445	19,913
Roll Forward	3,583	461	0	(2,660)	12,256	(47)	1,937
Cost With Roll Forward	86,498	4,630	0	7,068	50,933	6,398	21,850
Adjustments	0	0	0	0	0	0	0
Proposed Costs	86,498	4,630	0	7,068	50,933	6,398	21,850



County of Kings
Cost Plan Year 2023-2024
Fiscal Year 2021-2022
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	1,454	0	0	0	0	0	0
ADMINISTRATION	5,133	2,494	1,217	0	53,596	5,578	13,590
INSURANCE	5,906	4,689	1,369	0	0	262	1,922
HUMAN RESOURCES	9,192	7,209	1,802	0	0	0	2,704
FINANCE	9,697	6,767	2,101	142	54,688	5,617	15,180
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	31,382	21,159	6,489	142	108,284	11,457	33,396
Roll Forward	3,300	15,397	1,014	(33)	15,027	1,000	(11,623)
Cost With Roll Forward	34,682	36,556	7,503	109	123,311	12,457	21,773
Adjustments	0	0	0	0	0	0	0
Proposed Costs	34,682	36,556	7,503	109	123,311	12,457	21,773



County of Kings
Cost Plan Year 2023-2024
Fiscal Year 2021-2022
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	6,852	0	0	2,264	0	0	0
ADMINISTRATION	44,912	6,420	0	0	261,637	9,096	1,966
INSURANCE	15,202	1,369	0	14,095	376,305	262	262
HUMAN RESOURCES	24,332	1,802	0	22,529	196,956	0	0
FINANCE	57,240	1,105	11	11,909	463,675	9,007	2,045
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	(329)	0	(33,426)	2,258	0	(885)
Total Allocated	148,538	10,367	11	20,105	2,013,069	18,365	3,388
Roll Forward	(36,487)	(4,554)	0	(9,757)	343,014	(6,562)	(283)
Cost With Roll Forward	112,051	5,813	11	10,348	2,356,083	11,803	3,105
Adjustments	0	0	0	0	0	0	0
Proposed Costs	112,051	5,813	11	10,348	2,356,083	11,803	3,105



County of Kings
Cost Plan Year 2023-2024
Fiscal Year 2021-2022
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	59,206	0	0	0
ADMINISTRATION	0	0	0	9,683	709	59,969	4,644
INSURANCE	0	0	14,647	24,310	4,561	133,332	10,380
HUMAN RESOURCES	0	0	23,430	15,779	901	19,826	8,111
FINANCE	0	0	17,446	20,034	1,237	70,778	10,076
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	4,087	1,784	0	0	223
Total Allocated	0	0	59,610	166,871	31,828	284,878	49,525
Roll Forward	0	0	4,847	9,305	(515)	(318,119)	(1,937)
Cost With Roll Forward	0	0	64,457	176,176	31,313	(33,241)	47,588
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	64,457	176,176	31,313	(33,241)	47,588



County of Kings
Cost Plan Year 2023-2024
Fiscal Year 2021-2022
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	22,834	0	0	0	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	0	11,687	16,127	2,660	0	0	0
INSURANCE	0	10,865	22,986	3,029	0	0	0
HUMAN RESOURCES	0	6,308	30,639	4,506	0	0	0
FINANCE	0	19,628	35,477	4,806	0	2,318	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	0	58,935	128,063	15,001	0	2,318	0
Roll Forward	0	(8,091)	7,457	1,041	0	(2,592)	0
Cost With Roll Forward	0	50,844	135,520	16,042	0	(274)	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	50,844	135,520	16,042	0	(274)	0



County of Kings
Cost Plan Year 2023-2024
Fiscal Year 2021-2022
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	2,290	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0
FINANCE	0	0	0	0	1,689	1,204	2,993
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	0	0	0	0	12,845	1,204	2,993
Roll Forward	0	0	0	0	(3,142)	(3,250)	(4,861)
Cost With Roll Forward	0	0	0	0	9,703	(2,046)	(1,868)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	9,703	(2,046)	(1,868)



County of Kings
Cost Plan Year 2023-2024
Fiscal Year 2021-2022
Allocated Costs By Department

Detail

Central Service Departments	PW-ADMIN	KCWMA	OTHER	SubTotal	Direct Billed	Unallocated	Total
BUILDING DEPRECIATION	6,665	0	898,884	4,530,081	0	0	4,530,081
EQUIPMENT	0	0	0	1,225,106	0	0	1,225,106
ADMINISTRATION	1,414	0	0	1,077,831	276,664	155,019	1,509,514
INSURANCE	4,325	0	0	2,485,354	171,780	0	2,657,134
HUMAN RESOURCES	3,605	0	0	1,157,965	238,291	0	1,396,256
FINANCE	3,287	9,186	164,181	1,956,291	59,587	1,368,454	3,384,332
COMMUNICATIONS	0	0	150,127	1,251,731	322,405	0	1,574,136
COUNTY COUNSEL	21,846	0	66,009	364,093	1,123,112	449,154	1,936,359
Total Allocated	41,142	9,186	1,279,201	14,048,452	2,191,839	1,972,627	18,212,918
Roll Forward	(1,670)	(13,055)	133,698	1,457,115	0	0	1,457,115
Cost With Roll Forward	39,472	(3,869)	1,412,899	15,505,567	2,191,839	1,972,627	19,670,033
Adjustments	0	0	0	0	0	0	0
Proposed Costs	39,472	(3,869)	1,412,899	15,505,567	2,191,839	1,972,627	19,670,033

