



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

## NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Kings  
Hanford, California**

**Date:  
Filing Ref:**

**May 9, 2024  
KIN25**

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 **2024-25**. 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 **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, 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 | 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.

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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 2024-25 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF KINGS**

**BY Original signed by**  
\_\_\_\_\_  
**Erik Ureña**  
\_\_\_\_\_  
**Name**  
**Director of Finance**  
\_\_\_\_\_  
**Title**  
**05-09-2024**  
\_\_\_\_\_  
**Date**

**MALIA M. COHEN**  
**CALIFORNIA STATE CONTROLLER**

**BY Original signed by**  
\_\_\_\_\_  
**SANDEEP SINGH**  
**Manager**  
**Local Government Policy Section**  
**Local Govt Programs and Services Division**  
**05-09-2024**  
\_\_\_\_\_  
**Date**

cc: State and Federal Agencies  
Attachment: Schedule A

**Negotiated by Daniel Basso**  
**Telephone (916) 327-8905**

**County of Kings**  
**Cost Plan Year 2024-2025**  
**Fiscal Year 2022-2023**

Detail

**Allocated Costs By Department**

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	8,974	0	37,587	0	0	0
ADMINISTRATION	2,701	7,388	0	3,182	0	15,600	476
INSURANCE	7,958	23,170	0	9,065	0	24,837	0
HUMAN RESOURCES	6,913	24,689	0	8,888	0	25,677	0
FINANCE	8,185	25,187	0	10,318	29	40,061	829
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	59,275	6,854	0	9,339	0	6,929	0
Total Allocated	93,362	105,161	0	84,051	29	143,520	1,305
Roll Forward	( 32,516)	18,034	0	( 6,957)	( 164)	18,163	443
Cost With Roll Forward	60,846	123,195	0	77,094	( 135)	161,683	1,748
Adjustments	0	0	0	0	0	0	0
Proposed Costs	60,846	123,195	0	77,094	( 135)	161,683	1,748



**County of Kings**  
**Cost Plan Year 2024-2025**  
**Fiscal Year 2022-2023**  
**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	695	448	2,295	1,728	0	0	4,184
INSURANCE	2,282	2,629	4,736	319	3,478	0	0
HUMAN RESOURCES	1,975	0	3,950	0	3,950	0	0
FINANCE	2,220	848	6,629	3,202	1,996	0	7,257
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	4,669	0	0	0	0	0	0
Total Allocated	13,064	15,146	24,691	5,249	9,424	0	11,441
Roll Forward	6,632	627	2,675	( 734)	2,691	( 58)	1,466
Cost With Roll Forward	19,696	15,773	27,366	4,515	12,115	( 58)	12,907
Adjustments	0	0	0	0	0	0	0
Proposed Costs	19,696	15,773	27,366	4,515	12,115	( 58)	12,907



**County of Kings**  
**Cost Plan Year 2024-2025**  
**Fiscal Year 2022-2023**  
**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	1,235	0	0	0	23,706	2,983
ADMINISTRATION	9,252	290	14,509	1,198	0	19,914	494
INSURANCE	0	1,558	21,250	3,084	0	850,523	319
HUMAN RESOURCES	0	790	0	3,456	0	45,921	0
FINANCE	16,548	979	27,355	3,747	0	53,713	874
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	301	0	0	0	22,294	0
<b>Total Allocated</b>	<b>25,800</b>	<b>7,453</b>	<b>238,246</b>	<b>11,485</b>	<b>0</b>	<b>1,037,995</b>	<b>4,670</b>
Roll Forward	6,623	1,954	5,518	2,924	( 244)	852,619	( 1,360)
<b>Cost With Roll Forward</b>	<b>32,423</b>	<b>9,407</b>	<b>243,764</b>	<b>14,409</b>	<b>( 244)</b>	<b>1,890,614</b>	<b>3,310</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>32,423</b>	<b>9,407</b>	<b>243,764</b>	<b>14,409</b>	<b>( 244)</b>	<b>1,890,614</b>	<b>3,310</b>



**County of Kings**  
**Cost Plan Year 2024-2025**  
**Fiscal Year 2022-2023**  
**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	1,153	0	0	0	1,481
ADMINISTRATION	14,819	646	2,118	1,232	4,006	0	796
INSURANCE	50,711	1,899	4,477	2,689	7,431	319	1,899
HUMAN RESOURCES	52,340	1,975	4,542	2,963	8,888	0	1,975
FINANCE	51,769	2,119	6,206	3,601	11,266	0	( 4,002)
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	3,314	0	0	0	0	0	0
Total Allocated	172,953	6,639	29,192	10,485	31,591	319	2,149
Roll Forward	49,591	2,651	4,724	2,962	10,382	250	( 2,975)
Cost With Roll Forward	222,544	9,290	33,916	13,447	41,973	569	( 826)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	222,544	9,290	33,916	13,447	41,973	569	( 826)



**County of Kings**  
**Cost Plan Year 2024-2025**  
**Fiscal Year 2022-2023**  
**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	346,108	0	0	0	24,988	0
EQUIPMENT	816	12,021	0	0	0	1,021	6,188
ADMINISTRATION	312	8,964	0	0	0	346	28,230
INSURANCE	319	18,983	319	0	0	2,904	49,307
HUMAN RESOURCES	0	16,788	0	0	0	987	61,229
FINANCE	1,156	24,828	0	0	0	1,282	78,937
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	2,636	33,516	0	0	0	0	16,494
Total Allocated	5,239	461,208	319	0	0	31,528	240,385
Roll Forward	138	256,284	( 35)	0	0	( 532)	38,225
Cost With Roll Forward	5,377	717,492	284	0	0	30,996	278,610
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,377	717,492	284	0	0	30,996	278,610



**County of Kings**  
**Cost Plan Year 2024-2025**  
**Fiscal Year 2022-2023**

Detail

**Allocated Costs By Department**

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	2,094,699	42,192	0
EQUIPMENT	186,173	0	0	0	64,031	5,388	0
ADMINISTRATION	42,030	1,429	1,997	6,563	54,301	0	464
INSURANCE	1,017,534	2,689	4,269	14,936	138,305	8,402	319
HUMAN RESOURCES	65,179	2,963	4,938	18,270	109,619	8,888	0
FINANCE	105,679	3,899	5,842	20,269	148,385	5,403	1,101
COMMUNICATIONS	841,700	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	2,258,295	10,980	17,046	60,038	2,609,340	70,273	1,884
Roll Forward	254,332	2,967	4,183	16,152	124,658	3,280	( 158)
Cost With Roll Forward	2,512,627	13,947	21,229	76,190	2,733,998	73,553	1,726
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,512,627	13,947	21,229	76,190	2,733,998	73,553	1,726



**County of Kings**  
**Cost Plan Year 2024-2025**  
**Fiscal Year 2022-2023**  
**Allocated Costs By Department**

Detail

Central Service Departments	ASSET FORFEITURE TRUST	SHERIFF-SPECIAL TRUST	JUVENILE CENTER	PROBATION-AB109	PROBATION-SB678	PROB-JUV. SECURE TRACK	PROB-YOYG
BUILDING DEPRECIATION	0	0	77,397	0	0	0	0
EQUIPMENT	0	0	8,047	804	1,742	0	0
ADMINISTRATION	116	88	16,479	7,608	4,508	3,160	2,375
INSURANCE	319	319	42,717	16,121	4,269	12,961	4,269
HUMAN RESOURCES	0	0	44,440	19,751	4,938	15,801	4,938
FINANCE	203	208	50,775	22,921	10,379	13,233	6,649
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	7,382	0	0	0
Total Allocated	638	615	239,855	74,587	25,836	45,155	18,231
Roll Forward	160	172	( 56,732)	19,611	4,364	0	3,859
Cost With Roll Forward	798	787	183,123	94,198	30,200	45,155	22,090
Adjustments	0	0	0	0	0	0	0
Proposed Costs	798	787	183,123	94,198	30,200	45,155	22,090



**County of Kings**  
**Cost Plan Year 2024-2025**  
**Fiscal Year 2022-2023**  
**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	39,090	0	0	0	0	0
EQUIPMENT	0	6,192	0	0	0	10,801	1,366
ADMINISTRATION	0	21,053	0	0	0	1,288	1,764
INSURANCE	319	48,495	0	789	0	4,269	4,530
HUMAN RESOURCES	0	51,353	0	0	0	4,938	4,938
FINANCE	0	62,902	0	0	0	4,843	5,635
COMMUNICATIONS	0	205,972	0	0	0	0	0
COUNTY COUNSEL	0	12,503	0	0	0	0	0
Total Allocated	319	447,560	0	789	0	26,139	18,233
Roll Forward	250	94,550	0	( 409)	0	( 375)	3,766
Cost With Roll Forward	569	542,110	0	380	0	25,764	21,999
Adjustments	0	0	0	0	0	0	0
Proposed Costs	569	542,110	0	380	0	25,764	21,999



**County of Kings**  
**Cost Plan Year 2024-2025**  
**Fiscal Year 2022-2023**  
**Allocated Costs By Department**

Detail

Central Service Departments	FIRE	OFFICE OF EMERG MGT	HOMELAND SECURITY	AG COMMISSIONER	BLDG INSPECTION	PLANNING	LAFCO
BUILDING DEPRECIATION	72,041	0	0	42,067	1,525	4,593	239
EQUIPMENT	670,547	67,721	0	4,109	0	5,987	0
ADMINISTRATION	45,558	2,559	0	8,931	2,142	4,124	219
INSURANCE	85,839	3,478	319	23,775	3,846	9,333	376
HUMAN RESOURCES	86,905	3,950	0	23,702	3,950	9,876	0
FINANCE	122,768	6,656	24	27,507	5,825	12,188	483
COMMUNICATIONS	( 59,014)	0	0	0	0	0	0
COUNTY COUNSEL	5,573	9,038	0	1,657	0	3,457	0
Total Allocated	1,030,217	93,402	343	131,748	17,288	49,558	1,317
Roll Forward	370,487	58,707	274	8,581	2,859	( 3,701)	294
Cost With Roll Forward	1,400,704	152,109	617	140,329	20,147	45,857	1,611
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,400,704	152,109	617	140,329	20,147	45,857	1,611



**County of Kings**  
**Cost Plan Year 2024-2025**  
**Fiscal Year 2022-2023**  
**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	0	0
EQUIPMENT	0	0	2,678	1,105	0	19,782	15,727
ADMINISTRATION	0	0	3,406	2,142	1,042	2,635	1,567
INSURANCE	0	0	7,791	9,586	2,689	7,081	21,264
HUMAN RESOURCES	0	0	8,888	9,876	2,963	5,925	987
FINANCE	0	775	10,345	8,779	3,444	9,367	3,439
COMMUNICATIONS	0	0	0	0	98,570	0	0
COUNTY COUNSEL	0	0	4,594	3,754	1,130	0	0
Total Allocated	0	775	39,047	41,610	109,838	44,790	42,984
Roll Forward	0	( 1,245)	9,307	( 14,523)	26,366	15,529	21,097
Cost With Roll Forward	0	( 470)	48,354	27,087	136,204	60,319	64,081
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	( 470)	48,354	27,087	136,204	60,319	64,081



**County of Kings**  
**Cost Plan Year 2024-2025**  
**Fiscal Year 2022-2023**  
**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	51,824	75,001	1,595	0	6,712	0	0
ADMINISTRATION	999	23,508	5,105	2,416	1,627	0	0
INSURANCE	26,258	20,862	11,105	5,059	2,689	319	319
HUMAN RESOURCES	16,788	25,677	11,850	5,925	2,963	0	0
FINANCE	11,508	53,798	14,783	7,192	5,116	0	5
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	11,900	0	1,149	0	0	0	0
Total Allocated	152,591	198,846	45,587	20,592	19,107	319	324
Roll Forward	( 51,882)	61,350	7,468	5,327	8,097	250	( 8,298)
Cost With Roll Forward	100,709	260,196	53,055	25,919	27,204	569	( 7,974)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	100,709	260,196	53,055	25,919	27,204	569	( 7,974)



**County of Kings**  
**Cost Plan Year 2024-2025**  
**Fiscal Year 2022-2023**  
**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	4,822	0	0	0	37,490	0	0
ADMINISTRATION	6,656	572	0	536	1,195	796	2,661
INSURANCE	17,703	1,109	0	319	1,899	1,109	4,901
HUMAN RESOURCES	21,726	987	0	0	1,975	987	5,728
FINANCE	22,661	1,629	0	914	3,369	2,049	7,380
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	73,568	4,297	0	1,769	45,928	4,941	20,670
Roll Forward	( 5,306)	565	0	( 6,545)	8,838	( 1,380)	2,985
Cost With Roll Forward	68,262	4,862	0	( 4,776)	54,766	3,561	23,655
Adjustments	0	0	0	0	0	0	0
Proposed Costs	68,262	4,862	0	( 4,776)	54,766	3,561	23,655



**County of Kings**  
**Cost Plan Year 2024-2025**  
**Fiscal Year 2022-2023**  
**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	813	0	0	0	0	0	0
ADMINISTRATION	3,679	3,896	1,305	0	47,709	3,806	8,508
INSURANCE	7,905	11,381	2,689	0	0	319	8,221
HUMAN RESOURCES	9,480	13,826	2,963	0	0	0	9,876
FINANCE	11,232	14,745	3,782	88	82,752	6,590	19,869
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	33,109	43,848	10,739	88	130,461	10,715	46,474
Roll Forward	4,444	21,516	5,313	( 163)	36,392	888	12,242
Cost With Roll Forward	37,553	65,364	16,052	( 75)	166,853	11,603	58,716
Adjustments	0	0	0	0	0	0	0
Proposed Costs	37,553	65,364	16,052	( 75)	166,853	11,603	58,716



**County of Kings**  
**Cost Plan Year 2024-2025**  
**Fiscal Year 2022-2023**  
**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	711,567	0	0
EQUIPMENT	6,398	0	0	3,788	0	0	0
ADMINISTRATION	40,796	4,531	2,684	0	190,137	0	1,385
INSURANCE	20,862	1,899	0	30,572	444,639	319	319
HUMAN RESOURCES	25,677	1,975	0	28,640	276,523	0	0
FINANCE	83,788	1,603	4,611	14,985	572,019	5	2,427
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	( 516)	0	( 24,855)	( 79,417)	( 1,223)	753
Total Allocated	177,521	9,492	7,295	55,864	2,115,468	( 899)	4,884
Roll Forward	17,524	2,321	0	24,396	553,326	( 5,181)	( 7,819)
Cost With Roll Forward	195,045	11,813	7,295	80,260	2,668,794	( 6,080)	( 2,935)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	195,045	11,813	7,295	80,260	2,668,794	( 6,080)	( 2,935)



**County of Kings**  
**Cost Plan Year 2024-2025**  
**Fiscal Year 2022-2023**  
**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	819	24,957
EQUIPMENT	0	0	0	86,986	0	0	0
ADMINISTRATION	0	0	0	7,360	724	43,793	3,718
INSURANCE	0	0	23,232	26,666	5,163	174,629	11,907
HUMAN RESOURCES	0	0	28,640	17,292	1,975	21,726	8,888
FINANCE	0	0	19,695	23,331	2,286	87,378	11,741
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	4,896	753	0	0	151
Total Allocated	0	0	76,463	198,463	34,568	328,345	61,362
Roll Forward	0	0	18,917	23,816	1,996	( 182,824)	13,803
Cost With Roll Forward	0	0	95,380	222,279	36,564	145,521	75,165
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	95,380	222,279	36,564	145,521	75,165



**County of Kings**  
**Cost Plan Year 2024-2025**  
**Fiscal Year 2022-2023**  
**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	12,298	22,834	0	0	0	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	0	11,030	12,189	2,021	0	0	0
INSURANCE	0	12,503	36,121	4,269	0	0	0
HUMAN RESOURCES	0	7,901	40,490	4,938	0	0	0
FINANCE	0	26,945	44,234	5,947	0	1,822	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	0	70,677	155,868	17,175	0	1,822	0
Roll Forward	0	6,528	34,229	3,341	0	( 3,637)	0
Cost With Roll Forward	0	77,205	190,097	20,516	0	( 1,815)	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	77,205	190,097	20,516	0	( 1,815)	0



**County of Kings**  
**Cost Plan Year 2024-2025**  
**Fiscal Year 2022-2023**  
**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	0	0	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	0	0	0	0	0	0	0
INSURANCE	0	0	0	0	1,995	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0
FINANCE	0	0	0	0	1,051	586	1,535
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	0	0	0	0	3,046	586	1,535
Roll Forward	0	0	0	0	( 11,648)	( 3,113)	( 5,913)
Cost With Roll Forward	0	0	0	0	( 8,602)	( 2,527)	( 4,378)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	( 8,602)	( 2,527)	( 4,378)



**County of Kings**  
**Cost Plan Year 2024-2025**  
**Fiscal Year 2022-2023**  
**Allocated Costs By Department**

Detail

Central Service Departments	PW-ADMIN	KCWMA	OTHER	SubTotal	Direct Billed	Unallocated	Total
BUILDING DEPRECIATION	6,665	0	938,651	4,849,880	0	0	4,849,880
EQUIPMENT	0	0	0	1,444,794	0	0	1,444,794
ADMINISTRATION	1,238	0	0	821,951	284,818	78,238	1,185,007
INSURANCE	5,090	0	0	3,522,024	292,027	0	3,814,051
HUMAN RESOURCES	3,950	0	0	1,395,238	201,459	0	1,596,697
FINANCE	4,219	9,662	131,769	2,388,166	45,602	1,383,001	3,816,769
COMMUNICATIONS	0	0	152,408	1,239,636	314,149	0	1,553,785
COUNTY COUNSEL	35,023	0	92,762	256,085	1,340,097	464,901	2,061,083
Total Allocated	56,185	9,662	1,315,590	15,917,774	2,478,152	1,926,140	20,322,066
Roll Forward	( 7,072)	( 5,112)	174,828	2,953,470	0	0	2,953,470
Cost With Roll Forward	49,113	4,550	1,490,418	18,871,244	2,478,152	1,926,140	23,275,536
Adjustments	0	0	0	0	0	0	0
Proposed Costs	49,113	4,550	1,490,418	18,871,244	2,478,152	1,926,140	23,275,536

