



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

## NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Kings  
Hanford, California**

**Date: June 13, 2025  
Filing Ref: KIN26**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (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 **2025-26**. 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 the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, 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 2025-26 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF KINGS****BY Original signed by**

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**Erik Ureña**

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**Name  
Director of Finance**

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**Title  
06-17-2025**

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**Date**

cc: State and Federal Agencies  
Attachment: Summary Schedule

**MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER****BY Original signed by**

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**SANDEEP SINGH  
Manager  
Local Government Policy Section  
Local Govt Programs and Services Division****06-17-2025**

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**Date**

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

**County of Kings, California**  
**County Wide 2 CFR Part 200 Central Services Cost Allocation**  
**Plan - FY2023/24**

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01/31/25

**Summary Schedule**

Seq #	Department Name	BOARD OF SUP.	ASSESSOR	F/A REPAIR	ELECTIONS	EMP. BENEFITS	INFO. TECHNOLOG Y	ITD PC REPLACEME NT	PURCHASING	MICROFILM/S TORAGE
1	BUILDING DEPRECIATION	\$14,039.00	\$8,899.00	\$0.00	\$4,865.00	\$0.00	\$30,416.00	\$0.00	\$827.00	\$11,246.00
2	EQUIPMENT DEPRECIATION	\$0.00	\$5,643.66	\$0.00	\$31,178.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	ADMINISTRATION	\$3,175.81	\$7,552.33	\$0.00	\$3,552.84	\$0.00	\$17,746.82	\$519.15	\$759.87	\$838.18
4	INSURANCE	\$14,647.13	\$18,613.24	\$0.00	\$7,710.69	\$0.00	\$20,849.56	\$0.00	\$2,012.15	\$2,683.08
5	HUMAN RESOURCES	\$8,107.71	\$28,956.10	\$0.00	\$10,424.20	\$0.00	\$30,114.35	\$0.00	\$2,316.49	\$0.00
6	FINANCE	\$9,291.90	\$26,106.17	\$0.00	\$11,232.57	\$23.43	\$45,611.88	\$970.61	\$2,396.55	\$1,615.21
7	COMMUNICATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	COUNTY COUNSEL	\$60,337.91	\$6,033.79	\$0.00	\$6,924.02	\$0.00	\$3,066.35	\$0.00	\$10,386.03	\$0.00
<b>Total Current Allocations</b>		<b>\$109,599.46</b>	<b>\$101,804.30</b>	<b>\$0.00</b>	<b>\$75,888.10</b>	<b>\$23.43</b>	<b>\$147,804.96</b>	<b>\$1,489.76</b>	<b>\$18,698.10</b>	<b>\$16,382.47</b>
Less: Prior Year Allocations		\$97,467.00	\$97,222.00	\$0.00	\$80,928.00	\$47.00	\$141,617.00	\$1,273.00	\$12,912.00	\$15,455.00
Carry-Forward		\$12,132.46	\$4,582.30	\$0.00	-\$5,039.90	-\$23.57	\$6,187.96	\$216.76	\$5,786.10	\$927.47
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$121,731.91</b>	<b>\$106,386.60</b>	<b>\$0.00</b>	<b>\$70,848.19</b>	<b>-\$0.13</b>	<b>\$153,992.92</b>	<b>\$1,706.53</b>	<b>\$24,484.19</b>	<b>\$17,309.95</b>

**County of Kings, California**  
**County Wide 2 CFR Part 200 Central Services Cost Allocation**  
**Plan - FY2023/24**

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**Summary Schedule**

Seq #	Department Name	CENTRAL SERVICES	TELECOMMU NICATION	IT ADMIN.	UNEMP. INS.	WORKERS COMP	LIAB. INSURANCE	LAW LIBRARY	GEN. FUND COURT	DA AB109
1	BUILDING DEPRECIATION	\$7,081.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,299.00	\$175,143.00	\$0.00
2	EQUIPMENT DEPRECIATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$949.75	\$0.00	\$0.00
3	ADMINISTRATION	\$1,992.49	\$1,818.48	\$2.90	\$0.00	\$4,205.41	\$9,298.30	\$284.23	\$15,240.98	\$1,354.43
4	INSURANCE	\$4,161.02	\$357.34	\$2,894.34	\$0.00	\$0.00	\$0.00	\$1,476.73	\$21,388.97	\$2,577.21
5	HUMAN RESOURCES	\$4,632.98	\$0.00	\$4,632.98	\$0.00	\$0.00	\$0.00	\$926.60	\$0.00	\$4,053.85
6	FINANCE	\$6,152.18	\$3,548.55	\$1,950.78	\$0.00	\$7,855.84	\$18,050.61	\$959.00	\$30,179.42	\$4,163.75
7	COMMUNICATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	COUNTY COUNSEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$494.57	\$0.00	\$0.00
<b>Total Current Allocations</b>		<b>\$24,019.67</b>	<b>\$5,724.36</b>	<b>\$9,480.99</b>	<b>\$0.00</b>	<b>\$12,061.25</b>	<b>\$27,348.91</b>	<b>\$7,389.88</b>	<b>\$241,952.37</b>	<b>\$12,149.25</b>
Less: Prior Year Allocations		\$23,331.00	\$4,761.00	\$7,794.00	\$22.00	\$10,570.00	\$21,818.00	\$5,582.00	\$240,984.00	\$10,080.00
Carry-Forward		\$688.67	\$963.36	\$1,686.99	-\$22.00	\$1,491.25	\$5,530.91	\$1,807.88	\$968.37	\$2,069.25
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$24,708.33</b>	<b>\$6,687.72</b>	<b>\$11,167.99</b>	<b>-\$22.00</b>	<b>\$13,552.50</b>	<b>\$32,879.82</b>	<b>\$9,197.75</b>	<b>\$242,920.75</b>	<b>\$14,218.49</b>

**County of Kings, California**  
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**Summary Schedule**

Seq #	Department Name	COURT REPORTER	DA PROSECUTIO N	DA CAC GRANT	CHILD SUPPORT	DA CHILD ABDUCT.	CHILD ADVOCACY	DA FED VAWA	DA PRISONS	DA ST RAPE GRANT
1	BUILDING DEPRECIATION	\$0.00	\$22,801.00	\$0.00	\$0.00	\$0.00	\$10,696.00	\$0.00	\$0.00	\$0.00
2	EQUIPMENT DEPRECIATION	\$0.00	\$13,303.79	\$2,293.92	\$0.00	\$0.00	\$886.58	\$0.00	\$0.00	\$0.00
3	ADMINISTRATION	\$0.00	\$20,725.41	\$0.00	\$15,461.40	\$681.57	\$2,204.21	\$1,273.22	\$4,013.99	\$0.00
4	INSURANCE	\$0.00	\$599,209.81	\$357.34	\$42,542.36	\$1,625.84	\$3,802.45	\$2,260.09	\$6,065.59	\$357.34
5	HUMAN RESOURCES	\$0.00	\$56,693.67	\$0.00	\$61,386.94	\$2,316.49	\$5,327.92	\$3,474.73	\$10,424.20	\$0.00
6	FINANCE	\$0.00	\$54,102.34	\$0.00	\$54,253.99	\$2,234.02	\$6,492.91	\$3,795.95	\$11,706.77	\$0.00
7	COMMUNICATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	COUNTY COUNSEL	\$0.00	\$20,969.90	\$0.00	\$1,582.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Current Allocations</b>		<b>\$0.00</b>	<b>\$787,805.91</b>	<b>\$2,651.26</b>	<b>\$175,227.32</b>	<b>\$6,857.92</b>	<b>\$29,410.07</b>	<b>\$10,804.00</b>	<b>\$32,210.55</b>	<b>\$357.34</b>
Less: Prior Year Allocations		\$272.00	\$239,518.00	\$6,349.00	\$144,906.00	\$5,812.00	\$24,481.00	\$8,871.00	\$26,511.00	\$262.00
Carry-Forward		-\$272.00	\$548,287.91	-\$3,697.74	\$30,321.32	\$1,045.92	\$4,929.07	\$1,933.00	\$5,699.55	\$95.34
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>-\$272.00</b>	<b>\$1,336,093.83</b>	<b>-\$1,046.48</b>	<b>\$205,548.64</b>	<b>\$7,903.83</b>	<b>\$34,339.14</b>	<b>\$12,736.99</b>	<b>\$37,910.09</b>	<b>\$452.68</b>

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Seq #	Department Name	DA MISC GRANTS	GRAND JURY	SHERIFF ADMIN	SHERIFF- CIVIL	SHERIFF-GTF	SHERIFF-NTF	SHERIFF- MAJOR CRIMES	SHERIFF- AB109	SHERIFF- OPS.
1	BUILDING DEPRECIATION	\$0.00	\$0.00	\$389,419.00	\$0.00	\$0.00	\$0.00	\$24,987.00	\$0.00	\$0.00
2	EQUIPMENT DEPRECIATION	\$1,139.06	\$2,588.98	\$10,905.29	\$0.00	\$0.00	\$0.00	\$785.09	\$1,081.65	\$208,890.91
3	ADMINISTRATION	\$797.58	\$342.23	\$10,600.53	\$49.30	\$0.00	\$0.00	\$223.32	\$31,833.48	\$44,646.92
4	INSURANCE	\$1,625.84	\$357.34	\$23,244.30	\$357.34	\$0.00	\$0.00	\$2,798.31	\$39,680.83	\$774,076.99
5	HUMAN RESOURCES	\$2,316.49	\$0.00	\$19,690.15	\$0.00	\$0.00	\$0.00	\$1,158.24	\$71,811.14	\$76,444.12
6	FINANCE	-\$2,842.89	\$945.19	\$28,599.11	\$90.98	\$0.00	\$0.00	\$995.80	\$88,615.74	\$115,055.05
7	COMMUNICATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$850,890.56
8	COUNTY COUNSEL	\$0.00	\$6,132.71	\$15,925.25	\$0.00	\$0.00	\$0.00	\$0.00	\$37,587.55	\$0.00
<b>Total Current Allocations</b>		<b>\$3,036.08</b>	<b>\$10,366.45</b>	<b>\$498,383.63</b>	<b>\$497.63</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$30,947.77</b>	<b>\$270,610.38</b>	<b>\$2,070,004.55</b>
Less: Prior Year Allocations		\$4,097.00	\$4,514.00	\$170,824.00	\$262.00	\$0.00	\$0.00	\$32,764.00	\$225,212.00	\$2,347,489.00
Carry-Forward		-\$1,060.92	\$5,852.45	\$327,559.63	\$235.63	\$0.00	\$0.00	-\$1,816.23	\$45,398.38	-\$277,484.45
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$1,975.16</b>	<b>\$16,218.90</b>	<b>\$825,943.27</b>	<b>\$733.25</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$29,131.54</b>	<b>\$316,008.77</b>	<b>\$1,792,520.10</b>

**County of Kings, California**  
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**Summary Schedule**

Seq #	Department Name	RURAL CRIME	SHERIFF OPS-AB443	COURT SECURITY	SHERIFF - JAIL	JAIL KITCHEN	SHERIFF- INMATE WELFARE	ASSET FORFEITURE TRUST	SHERIFF- SPECIAL TRUST	JUVENILE CENTER
1	BUILDING DEPRECIATION	\$0.00	\$0.00	\$0.00	\$2,086,819.00	\$42,192.00	\$0.00	\$0.00	\$0.00	\$56,916.00
2	EQUIPMENT DEPRECIATION	\$0.00	\$0.00	\$0.00	\$42,524.37	\$4,142.84	\$0.00	\$0.00	\$0.00	\$50,254.61
3	ADMINISTRATION	\$1,461.74	\$2,062.10	\$6,783.76	\$61,813.68	\$0.00	\$411.84	\$116.01	\$101.51	\$17,210.27
4	INSURANCE	\$2,260.09	\$3,528.59	\$12,090.96	\$171,620.12	\$10,993.01	\$357.34	\$357.34	\$357.34	\$46,298.96
5	HUMAN RESOURCES	\$3,474.73	\$5,791.22	\$21,427.52	\$128,565.10	\$10,424.20	\$0.00	\$0.00	\$0.00	\$52,120.99
6	FINANCE	\$4,127.60	\$6,182.93	\$21,364.35	\$168,186.57	\$4,973.88	\$945.65	\$221.29	\$243.20	\$53,642.63
7	COMMUNICATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	COUNTY COUNSEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Current Allocations</b>		<b>\$11,324.17</b>	<b>\$17,564.84</b>	<b>\$61,666.59</b>	<b>\$2,659,528.84</b>	<b>\$72,725.94</b>	<b>\$1,714.83</b>	<b>\$694.64</b>	<b>\$702.05</b>	<b>\$276,443.45</b>
Less: Prior Year Allocations		\$9,360.00	\$14,613.00	\$49,001.00	\$2,532,160.00	\$67,189.00	\$1,869.00	\$583.00	\$691.00	\$216,201.00
Carry-Forward		\$1,964.17	\$2,951.84	\$12,665.59	\$127,368.84	\$5,536.94	-\$154.17	\$111.64	\$11.05	\$60,242.45
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$13,288.33</b>	<b>\$20,516.68</b>	<b>\$74,332.17</b>	<b>\$2,786,897.68</b>	<b>\$78,262.87</b>	<b>\$1,560.65</b>	<b>\$806.28</b>	<b>\$713.10</b>	<b>\$336,685.90</b>



**County of Kings, California**  
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**Summary Schedule**

Seq #	Department Name	PROBATION- AB109	PROBATION- SB678	PROB-JUV. SECURE TRACK	PROB-YOBG	PROB-PROP 36	PROBATION	TITLE II GRANTS	VICTIM WITNESS	FEMALE JUV CENTER
1	BUILDING DEPRECIATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$39,090.00	\$0.00	\$0.00	\$0.00
2	EQUIPMENT DEPRECIATION	\$618.51	\$446.38	\$0.00	\$4,574.07	\$0.00	\$4,163.86	\$0.00	\$0.00	\$0.00
3	ADMINISTRATION	\$8,436.92	\$4,625.95	\$6,456.03	\$2,624.75	\$0.00	\$22,085.64	\$0.00	\$0.00	\$0.00
4	INSURANCE	\$13,042.33	\$3,528.59	\$10,505.34	\$3,528.59	\$357.34	\$40,473.24	\$0.00	\$830.37	\$0.00
5	HUMAN RESOURCES	\$23,164.88	\$5,791.22	\$18,531.91	\$5,791.22	\$0.00	\$60,228.70	\$0.00	\$0.00	\$0.00
6	FINANCE	\$25,232.82	\$11,058.25	\$19,601.38	\$7,305.93	\$0.00	\$66,697.24	\$0.00	\$0.00	\$0.00
7	COMMUNICATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$178,702.23	\$0.00	\$0.00	\$0.00
8	COUNTY COUNSEL	\$10,386.03	\$0.00	\$0.00	\$0.00	\$0.00	\$25,915.63	\$0.00	\$0.00	\$0.00
<b>Total Current Allocations</b>		<b>\$80,881.50</b>	<b>\$25,450.39</b>	<b>\$55,094.64</b>	<b>\$23,824.56</b>	<b>\$357.34</b>	<b>\$437,356.53</b>	<b>\$0.00</b>	<b>\$830.37</b>	<b>\$0.00</b>
Less: Prior Year Allocations		\$67,959.00	\$23,477.00	\$0.00	\$15,510.00	\$262.00	\$419,670.00	\$0.00	\$1,490.00	\$0.00
Carry-Forward		\$12,922.50	\$1,973.39	\$0.00	\$8,314.56	\$95.34	\$17,686.53	\$0.00	-\$659.63	\$0.00
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$93,804.00</b>	<b>\$27,423.78</b>	<b>\$55,094.64</b>	<b>\$32,139.13</b>	<b>\$452.68</b>	<b>\$455,043.07</b>	<b>\$0.00</b>	<b>\$170.74</b>	<b>\$0.00</b>

**County of Kings, California**  
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**Summary Schedule**

Seq #	Department Name	VICTIM ASSIST PROG	PROB. MISC GRANTS	FIRE	OFFICE OF EMERG MGT	HOMELAND SECURITY	AG COMMISSION ER	BLDG INSPECTION	PLANNING	LAFCO
1	BUILDING DEPRECIATION	\$0.00	\$0.00	\$71,887.00	\$0.00	\$0.00	\$42,034.00	\$6,199.00	\$4,593.00	\$239.00
2	EQUIPMENT DEPRECIATION	\$8,305.32	\$1,050.70	\$552,607.93	\$16,288.68	\$0.00	\$1,177.80	\$1,222.94	\$3,556.24	\$0.00
3	ADMINISTRATION	\$1,180.41	\$1,801.07	\$50,490.99	\$1,922.89	\$0.00	\$9,939.26	\$2,154.91	\$4,492.53	\$229.12
4	INSURANCE	\$3,528.59	\$3,791.38	\$71,596.42	\$2,894.34	\$357.34	\$20,099.43	\$3,265.54	\$7,817.71	\$415.48
5	HUMAN RESOURCES	\$5,791.22	\$5,791.22	\$105,028.53	\$6,441.98	\$0.00	\$27,797.86	\$4,632.98	\$11,582.44	\$0.00
6	FINANCE	\$4,725.39	\$5,818.43	\$136,634.59	\$5,454.10	\$160.43	\$30,082.14	\$6,015.65	\$13,310.54	\$516.54
7	COMMUNICATIONS	\$0.00	\$0.00	-\$73,564.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	COUNTY COUNSEL	\$0.00	\$0.00	\$10,781.69	\$2,967.44	\$0.00	\$3,857.67	\$0.00	\$8,555.23	-\$512.77
<b>Total Current Allocations</b>		<b>\$23,530.93</b>	<b>\$18,252.81</b>	<b>\$925,462.79</b>	<b>\$35,969.43</b>	<b>\$517.77</b>	<b>\$134,988.16</b>	<b>\$23,491.01</b>	<b>\$53,907.69</b>	<b>\$887.38</b>
Less: Prior Year Allocations		\$28,198.00	\$15,955.00	\$867,447.00	\$35,072.00	\$632.00	\$125,579.00	\$16,200.00	\$56,172.00	\$1,317.00
Carry-Forward		-\$4,667.07	\$2,297.81	\$58,015.79	\$897.43	-\$114.23	\$9,409.16	\$7,291.01	-\$2,264.31	-\$429.62
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$18,863.86</b>	<b>\$20,550.62</b>	<b>\$983,478.58</b>	<b>\$36,866.85</b>	<b>\$403.55</b>	<b>\$144,397.32</b>	<b>\$30,782.03</b>	<b>\$51,643.38</b>	<b>\$457.75</b>

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Seq #	Department Name	REGIONAL PLANNING	KCAG	RECORDER	PUBLIC GUARDIAN	ANIMAL CONTROL	ANIMAL SHELTER	HEALTH DEPT	HEALTH- ADMIN	COMM. DISEASE
1	BUILDING DEPRECIATION	\$0.00	\$0.00	\$1,345.00	\$6,431.00	\$0.00	\$0.00	\$0.00	\$33,314.00	\$0.00
2	EQUIPMENT DEPRECIATION	\$0.00	\$0.00	\$2,784.16	\$849.55	\$0.00	\$12,686.88	\$12,093.23	\$31,576.50	\$60,556.86
3	ADMINISTRATION	\$0.00	\$0.00	\$3,297.62	\$2,241.92	\$1,183.31	\$3,056.90	\$1,632.86	\$2,540.65	\$26,035.82
4	INSURANCE	\$0.00	\$0.00	\$6,428.25	\$8,073.93	\$2,260.09	\$6,198.19	\$9,826.40	\$24,812.77	\$16,847.83
5	HUMAN RESOURCES	\$0.00	\$0.00	\$10,424.20	\$11,582.44	\$3,474.73	\$6,949.47	\$1,158.24	\$19,690.15	\$30,114.35
6	FINANCE	\$0.00	\$521.38	\$10,532.66	\$9,092.55	\$3,678.71	\$9,948.91	\$3,692.38	\$13,864.89	\$61,199.74
7	COMMUNICATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$121,810.07	\$0.00	\$0.00	\$0.00	\$0.00
8	COUNTY COUNSEL	\$0.00	\$0.00	\$4,648.99	\$8,596.28	\$890.23	\$0.00	\$0.00	\$19,980.75	\$0.00
<b>Total Current Allocations</b>		<b>\$0.00</b>	<b>\$521.38</b>	<b>\$39,460.87</b>	<b>\$46,867.66</b>	<b>\$133,297.14</b>	<b>\$38,840.35</b>	<b>\$28,403.11</b>	<b>\$145,779.70</b>	<b>\$194,754.60</b>
Less: Prior Year Allocations		\$0.00	\$1,100.00	\$32,882.00	\$47,577.00	\$101,291.00	\$29,245.00	\$25,241.00	\$192,246.00	\$223,353.00
Carry-Forward		\$0.00	-\$578.62	\$6,578.87	-\$709.34	\$32,006.14	\$9,595.35	\$3,162.11	-\$46,466.30	-\$28,598.40
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$0.00</b>	<b>-\$57.24</b>	<b>\$46,039.75</b>	<b>\$46,158.32</b>	<b>\$165,303.29</b>	<b>\$48,435.70</b>	<b>\$31,565.22</b>	<b>\$99,313.40</b>	<b>\$166,156.20</b>

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Seq #	Department Name	EHS	PUB HLTH NURSING	HEALTH LAB	MEDICAL RECORDS	TOBACCO GRANT	WIC	TB PROGRAM	FAMILY PLANNING	HEALTH INFO MGT
1	BUILDING DEPRECIATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	EQUIPMENT DEPRECIATION	\$0.00	\$0.00	\$5,161.42	\$0.00	\$0.00	\$1,192.95	\$0.00	\$0.00	\$0.00
3	ADMINISTRATION	\$4,834.77	\$1,801.07	\$4,449.03	\$0.00	\$0.00	\$6,806.96	\$437.94	\$0.00	\$0.00
4	INSURANCE	\$9,282.32	\$4,162.84	\$2,260.09	\$357.34	\$357.34	\$14,310.83	\$991.59	\$0.00	\$357.34
5	HUMAN RESOURCES	\$13,898.93	\$6,949.47	\$3,474.73	\$0.00	\$0.00	\$25,481.37	\$1,158.24	\$0.00	\$0.00
6	FINANCE	\$14,830.06	\$6,286.76	\$10,281.83	\$0.00	\$0.00	\$23,545.65	\$1,404.46	\$0.00	\$0.00
7	COMMUNICATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	COUNTY COUNSEL	\$2,055.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Current Allocations</b>		<b>\$44,901.20</b>	<b>\$19,200.13</b>	<b>\$25,627.11</b>	<b>\$357.34</b>	<b>\$357.34</b>	<b>\$71,337.77</b>	<b>\$3,992.24</b>	<b>\$0.00</b>	<b>\$357.34</b>
Less: Prior Year Allocations		\$40,947.00	\$17,367.00	\$17,057.00	\$262.00	\$7,671.00	\$82,915.00	\$4,169.00	\$0.00	\$9,728.00
Carry-Forward		\$3,954.20	\$1,833.13	\$8,570.11	\$95.34	-\$7,313.66	-\$11,577.23	-\$176.76	\$0.00	-\$9,370.66
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$48,855.39</b>	<b>\$21,033.27</b>	<b>\$34,197.22</b>	<b>\$452.68</b>	<b>-\$6,956.32</b>	<b>\$59,760.55</b>	<b>\$3,815.47</b>	<b>\$0.00</b>	<b>-\$9,013.32</b>

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Seq #	Department Name	EMERGENCY PREP	AIDS PROGRAM	CHILD HEALTH	CALIFORNIA CHILDREN	HEALTH GRANTS	MARGOLIN GRANT	MEDICAL ASSISTANCE	MENTAL HEALTH	MENTAL HLTH-CNTY
1	BUILDING DEPRECIATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	EQUIPMENT DEPRECIATION	\$29,617.23	\$0.00	\$0.00	\$624.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	ADMINISTRATION	\$1,241.32	\$574.26	\$1,925.79	\$3,735.56	\$3,802.27	\$1,453.04	\$0.00	\$49,922.53	\$3,924.08
4	INSURANCE	\$1,625.84	\$991.59	\$4,035.99	\$6,446.14	\$9,236.84	\$2,260.09	\$0.00	\$0.00	\$357.34
5	HUMAN RESOURCES	\$2,316.49	\$1,158.24	\$6,717.82	\$11,119.14	\$16,215.42	\$3,474.73	\$0.00	\$0.00	\$1,809.00
6	FINANCE	\$3,652.71	\$1,719.09	\$6,326.24	\$11,694.63	\$14,710.48	\$4,201.68	\$59.49	\$93,336.02	\$7,313.27
7	COMMUNICATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	COUNTY COUNSEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Current Allocations</b>		<b>\$38,453.59</b>	<b>\$4,443.18</b>	<b>\$19,005.83</b>	<b>\$33,620.39</b>	<b>\$43,965.00</b>	<b>\$11,389.54</b>	<b>\$59.49</b>	<b>\$143,258.56</b>	<b>\$13,403.70</b>
Less: Prior Year Allocations		\$38,677.00	\$6,445.00	\$19,913.00	\$31,382.00	\$21,159.00	\$6,489.00	\$142.00	\$108,284.00	\$11,457.00
Carry-Forward		-\$223.41	-\$2,001.82	-\$907.17	\$2,238.39	\$22,806.00	\$4,900.54	-\$82.51	\$34,974.56	\$1,946.70
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$38,230.18</b>	<b>\$2,441.36</b>	<b>\$18,098.67</b>	<b>\$35,858.78</b>	<b>\$66,771.00</b>	<b>\$16,290.08</b>	<b>-\$23.03</b>	<b>\$178,233.11</b>	<b>\$15,350.39</b>

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Seq #	Department Name	SUBSTANCE ABUSE	BHA-MH ACT	FIRST 5	AOD GRANTS	BHA	HUMAN SERVICES	WHOLE PERSON CARE	IHSS	CATEGORICAL AID
1	BUILDING DEPRECIATION	\$0.00	\$0.00	\$0.00	\$0.00	\$2,734.00	\$711,557.00	\$0.00	\$0.00	\$0.00
2	EQUIPMENT DEPRECIATION	\$0.00	\$4,919.72	\$0.00	\$4,053.20	\$1,888.94	\$0.00	\$0.00	\$0.00	\$0.00
3	ADMINISTRATION	\$10,800.65	\$49,168.46	\$4,324.32	\$2,819.07	\$0.00	\$198,344.40	\$0.00	\$1,542.95	\$0.00
4	INSURANCE	\$6,699.84	\$16,847.83	\$1,625.84	\$0.00	\$32,041.74	\$404,828.17	\$357.34	\$357.34	\$0.00
5	HUMAN RESOURCES	\$11,582.44	\$30,114.35	\$2,316.49	\$0.00	\$33,589.08	\$329,818.19	\$0.00	\$0.00	\$0.00
6	FINANCE	\$25,069.97	\$104,243.69	-\$1,478.10	\$5,245.34	\$14,538.78	\$607,447.71	\$0.00	\$2,890.49	\$0.00
7	COMMUNICATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	COUNTY COUNSEL	\$0.00	\$0.00	-\$580.68	\$0.00	-\$38,568.96	\$68,627.37	\$0.00	-\$414.34	\$0.00
<b>Total Current Allocations</b>		<b>\$54,152.90</b>	<b>\$205,294.05</b>	<b>\$6,207.86</b>	<b>\$12,117.62</b>	<b>\$46,223.58</b>	<b>\$2,320,622.84</b>	<b>\$357.34</b>	<b>\$4,376.44</b>	<b>\$0.00</b>
Less: Prior Year Allocations		\$33,396.00	\$148,538.00	\$10,367.00	\$11.00	\$20,105.00	\$2,013,069.00	\$18,365.00	\$3,388.00	\$0.00
Carry-Forward		\$20,756.90	\$56,756.05	-\$4,159.14	\$12,106.62	\$26,118.58	\$307,553.84	-\$18,007.66	\$988.44	\$0.00
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$74,909.80</b>	<b>\$262,050.09</b>	<b>\$2,048.72</b>	<b>\$24,224.24</b>	<b>\$72,342.16</b>	<b>\$2,628,176.67</b>	<b>-\$17,650.32</b>	<b>\$5,364.88</b>	<b>\$0.00</b>

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Seq #	Department Name	CHILD ABUSE	JOB TRAINING	LIBRARY	AG EXTENSION	ROADS	PARKS	BLDG PROJECTS	FLEET MANAGEMENT	BLDG MAINTENANCE
1	BUILDING DEPRECIATION	\$0.00	\$0.00	\$36,075.00	\$24,365.00	\$819.00	\$24,957.00	\$0.00	\$10,447.00	\$21,252.00
2	EQUIPMENT DEPRECIATION	\$0.00	\$0.00	\$62,545.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	ADMINISTRATION	\$0.00	\$0.00	\$7,555.23	\$785.98	\$50,870.93	\$3,947.28	\$0.00	\$10,852.85	\$14,455.00
4	INSURANCE	\$0.00	\$18,750.58	\$24,056.90	\$4,910.79	\$209,647.45	\$11,034.40	\$0.00	\$11,332.42	\$29,791.07
5	HUMAN RESOURCES	\$0.00	\$33,589.08	\$20,280.86	\$2,316.49	\$25,481.37	\$10,424.20	\$0.00	\$9,265.95	\$47,488.01
6	FINANCE	\$0.00	\$16,595.59	\$24,031.49	\$2,527.64	\$105,959.01	\$12,394.87	\$0.00	\$26,398.22	\$48,895.01
7	COMMUNICATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	COUNTY COUNSEL	\$0.00	\$3,264.18	\$1,088.06	\$0.00	\$0.00	\$296.74	\$0.00	\$0.00	\$0.00
<b>Total Current Allocations</b>		<b>\$0.00</b>	<b>\$72,199.44</b>	<b>\$175,632.69</b>	<b>\$34,905.89</b>	<b>\$392,777.75</b>	<b>\$63,054.50</b>	<b>\$0.00</b>	<b>\$68,296.45</b>	<b>\$161,881.09</b>
Less: Prior Year Allocations		\$0.00	\$59,610.00	\$166,871.00	\$31,828.00	\$284,878.00	\$49,525.00	\$0.00	\$58,935.00	\$128,063.00
Carry-Forward		\$0.00	\$12,589.44	\$8,761.69	\$3,077.89	\$107,899.75	\$13,529.50	\$0.00	\$9,361.45	\$33,818.09
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$0.00</b>	<b>\$84,788.88</b>	<b>\$184,394.37</b>	<b>\$37,983.79</b>	<b>\$500,677.50</b>	<b>\$76,583.99</b>	<b>\$0.00</b>	<b>\$77,657.90</b>	<b>\$195,699.17</b>

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Seq #	Department Name	SURVEYOR	KCAPTA AITS	TRANSIT AGENCY	KCAPTA VAN POOL	AITS II	GREENFIELD AITS	VENTURA AITS	SACRAMENT O AITS	CAL VANS ADMIN
1	BUILDING DEPRECIATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	EQUIPMENT DEPRECIATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	ADMINISTRATION	\$2,262.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	INSURANCE	\$3,528.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	HUMAN RESOURCES	\$5,791.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6	FINANCE	\$6,588.27	\$0.00	\$1,422.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$850.84
7	COMMUNICATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	COUNTY COUNSEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Current Allocations</b>		<b>\$18,170.29</b>	<b>\$0.00</b>	<b>\$1,422.40</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$850.84</b>
Less: Prior Year Allocations		\$15,001.00	\$0.00	\$2,318.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,845.00
Carry-Forward		\$3,169.29	\$0.00	-\$895.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$11,994.16
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$21,339.59</b>	<b>\$0.00</b>	<b>\$526.79</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$11,143.33</b>



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Seq #	Department Name	VANPOOL	AITS	PW-ADMIN	KCWMA	OTHER	GENERAL GOV / UNALLOWAB LE	Residual Costs	Total
1	BUILDING DEPRECIATION	\$0.00	\$0.00	\$6,665.00	\$0.00	\$925,109.00	\$0.00	\$0.00	\$4,857,757.00
2	EQUIPMENT DEPRECIATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,201,132.43
3	ADMINISTRATION	\$0.00	\$0.00	\$1,186.21	\$0.00	\$0.00	\$129,358.99	\$0.00	\$1,020,769.00
4	INSURANCE	\$0.00	\$0.00	\$4,516.45	\$0.00	\$0.00	\$0.00	\$0.00	\$2,943,436.69
5	HUMAN RESOURCES	\$0.00	\$0.00	\$4,632.98	\$0.00	\$0.00	\$0.00	\$0.00	\$1,651,445.15
6	FINANCE	\$399.28	\$1,366.36	\$4,228.11	\$8,645.01	\$85,255.75	\$1,437,698.97	\$0.00	\$3,979,763.24
7	COMMUNICATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$208,418.88	\$0.00	\$0.00	\$1,286,257.38
8	COUNTY COUNSEL	\$0.00	\$0.00	\$18,793.77	\$0.00	\$80,580.93	\$520,616.05	\$0.00	\$921,266.12
<b>Total Current Allocations</b>		<b>\$399.28</b>	<b>\$1,366.36</b>	<b>\$40,022.52</b>	<b>\$8,645.01</b>	<b>\$1,299,364.56</b>	<b>\$2,087,674.01</b>	<b>\$0.00</b>	<b>\$17,861,827.00</b>
Less: Prior Year Allocations		\$1,204.00	\$2,993.00	\$41,142.00	\$9,186.00	\$1,279,201.00	\$0.00	\$0.00	\$14,048,452.00
Carry-Forward		-\$804.72	-\$1,626.64	-\$1,119.48	-\$540.99	\$20,163.56	\$0.00	\$0.00	\$1,670,606.34
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>-\$405.45</b>	<b>-\$260.29</b>	<b>\$38,903.04</b>	<b>\$8,104.02</b>	<b>\$1,319,528.11</b>	<b>\$2,087,674.01</b>	<b>\$0.00</b>	<b>\$19,532,433.34</b>