MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Kings	**Date:**	**July 7, 2026**
Hanford, California	**Filing Ref:**	**KIN27**

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 **2026-27**. 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 the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2024-25**, and as estimated costs for fiscal year **2026-27** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2026**, 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
2. Administration
3. Insurance
4. Human Resources
5. Finance
6. Communications
7. County Counsel
8. Workers' Compensation (ISF)
9. Fleet Management (ISF)
10. Information Technology (ISF)
11. Health Self-Insurance (ISF)
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 2026-27 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF KINGS

BY Original signed by

Erik Ureña
Name

Director of Finance
Title

07-09-2026
Date

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY Original signed by

RENEE HSZIEH
Bureau Chief, Local Govt Policy and Reporting
Local Govt Programs and Services Division

07-09-2026
Date

cc: State and Federal Agencies
Attachment: Summary Schedule

Negotiated by Brandon Hill
Telephone (916) 322-1316

County of Kings, California
County Wide 2 CFR Part 200 Central Services Cost Allocation Plan - FY2024/25

Summary Schedule

Seq #	Department Name	BOARD OF SUP.	ASSESSOR	F/A REPAIR	ELECTIONS	EMP. BENEFITS	INFO. TECHNOLOGY	ITD PC REPLACEMENT
1	BUILDING DEPRECIATION	$62,507	$8,899	$0	$4,865	$0	$24,396	$0
2	EQUIPMENT DEPRECIATION	711	1,237	0	31,609	0	0	0
3	ADMINISTRATION	3,450	7,734	0	3,860	0	18,450	1,222
4	INSURANCE	25,801	51,682	0	9,218	0	34,031	0
5	HUMAN RESOURCES	10,492	32,786	0	7,869	0	34,098	0
6	FINANCE	10,918	27,886	0	11,042	42	49,649	2,433
7	COMMUNICATIONS	0	0	0	0	0	0	0
8	COUNTY COUNSEL	75,033	17,021	0	17,163	0	8,227	0
Total Current Allocations		**$188,911**	**$147,245**	**$0**	**$85,626**	**$42**	**$168,851**	**$3,656**
Less: Prior Year Allocations		93,362	105,163	0	84,052	29	143,522	1,305
Carry-Forward		95,549	42,082	0	1,574	12	25,329	2,351
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		**284,461**	**189,326**	**0**	**87,200**	**54**	**194,180**	**6,006**

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Summary Schedule

Seq #	Department Name	PURCHASING	MICROFILM/STORAGE	CENTRAL SERVICES	TELECOMMUNICATION	IT ADMIN.	UNEMP. INS.	WORKERS COMP
1	BUILDING DEPRECIATION	$3,317	$3,993	$3,317	$0	$0	$0	$0
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
3	ADMINISTRATION	737	815	1,568	2,145	3	0	4,018
4	INSURANCE	3,534	1,575	4,621	305	4,653	0	0
5	HUMAN RESOURCES	2,623	0	3,934	0	5,246	0	0
6	FINANCE	2,539	1,738	5,356	4,577	2,063	0	8,029
7	COMMUNICATIONS	0	0	0	0	0	0	0
8	COUNTY COUNSEL	25,957	0	0	0	0	0	0
Total Current Allocations		**$38,707**	**$8,120**	**$18,797**	**$7,026**	**$11,964**	**$0**	**$12,047**
Less: Prior Year Allocations		13,066	15,145	24,691	5,250	9,425	0	11,440
Carry-Forward		25,642	-7,025	-5,895	1,777	2,539	0	607
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		**64,349**	**1,095**	**12,902**	**8,803**	**14,503**	**0**	**12,655**

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Summary Schedule

Seq #	Department Name	LIAB. INSURANCE	LAW LIBRARY	GEN. FUND COURT	DA AB109	COURT REPORTER	DA PROSECUTION	DA CAC GRANT
1	BUILDING DEPRECIATION	$0	$2,054	$175,135	$0	$0	$21,113	$0
2	EQUIPMENT DEPRECIATION	0	963	0	0	0	7,195	2,326
3	ADMINISTRATION	9,577	274	13,903	1,679	0	23,771	0
4	INSURANCE	0	2,064	31,094	5,196	0	1,157,606	305
5	HUMAN RESOURCES	0	1,049	0	5,902	0	59,671	0
6	FINANCE	20,072	1,037	29,577	5,498	0	56,351	0
7	COMMUNICATIONS	0	0	0	0	0	0	0
8	COUNTY COUNSEL	0	426	0	0	0	57,871	0
Total Current Allocations		**$29,649**	**$7,867**	**$249,708**	**$18,275**	**$0**	**$1,383,577**	**$2,630**
Less: Prior Year Allocations		25,800	7,457	238,247	11,487	0	1,037,994	4,671
Carry-Forward		3,849	410	11,462	6,788	0	345,584	-2,040
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		**33,498**	**8,277**	**261,170**	**25,063**	**0**	**1,729,161**	**590**

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Summary Schedule

Seq #	Department Name	CHILD SUPPORT	DA CHILD ABDUCT.	CHILD ADVOCACY	DA FED VAWA	DA PRISONS	DA ST RAPE GRANT	DA MISC GRANTS
1	BUILDING DEPRECIATION	$0	$0	$10,696	$0	$0	$0	$0
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	1,155
3	ADMINISTRATION	15,225	715	2,239	0	3,880	0	795
4	INSURANCE	67,113	2,479	6,072	305	10,088	305	2,479
5	HUMAN RESOURCES	65,573	2,623	6,033	0	11,803	0	2,623
6	FINANCE	55,307	2,396	7,036	0	12,074	0	-2,956
7	COMMUNICATIONS	0	0	0	0	0	0	0
8	COUNTY COUNSEL	4,964	0	0	0	0	0	0
Total Current Allocations		**$208,182**	**$8,212**	**$32,076**	**$305**	**$37,844**	**$305**	**$4,095**
Less: Prior Year Allocations		172,953	6,639	29,193	10,484	31,589	319	2,149
Carry-Forward		35,228	1,573	2,883	-10,180	6,255	-14	1,947
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		**243,410**	**9,785**	**34,959**	**-9,875**	**44,099**	**290**	**6,042**

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Summary Schedule

Seq #	Department Name	GRAND JURY	SHERIFF ADMIN	SHERIFF- CIVIL	SHERIFF-GTF	SHERIFF-NTF	SHERIFF-MAJOR CRIMES	SHERIFF-AB109
1	BUILDING DEPRECIATION	$0	$380,999	$0	$0	$0	$24,994	$0
2	EQUIPMENT DEPRECIATION	1,988	37,696	0	0	0	796	0
3	ADMINISTRATION	385	9,303	47	0	0	224	31,940
4	INSURANCE	305	36,381	305	0	0	4,018	67,699
5	HUMAN RESOURCES	0	22,295	0	0	0	1,311	81,310
6	FINANCE	995	28,248	96	0	0	1,148	93,965
7	COMMUNICATIONS	0	0	0	0	0	0	0
8	COUNTY COUNSEL	8,510	37,588	0	0	0	0	34,183
Total Current Allocations		**$12,183**	**$552,508**	**$448**	**$0**	**$0**	**$32,492**	**$309,098**
Less: Prior Year Allocations		5,239	461,207	319	0	0	31,527	240,386
Carry-Forward		6,944	91,301	129	0	0	964	68,712
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		**19,128**	**643,810**	**577**	**0**	**0**	**33,456**	**377,810**

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Summary Schedule

Seq #	Department Name	SHERIFF-OPS.	RURAL CRIME	SHERIFF OPS-AB443	COURT SECURITY	SHERIFF - JAIL	JAIL KITCHEN	SHERIFF-INMATE WELFARE
1	BUILDING DEPRECIATION	$0	$0	$0	$0	$1,895,043	$32,905	$0
2	EQUIPMENT DEPRECIATION	225,611	0	0	0	41,052	0	0
3	ADMINISTRATION	49,340	1,710	2,028	7,975	68,865	0	424
4	INSURANCE	1,111,329	3,566	5,740	20,414	252,937	15,597	305
5	HUMAN RESOURCES	90,819	3,934	6,557	24,262	146,883	11,803	0
6	FINANCE	132,533	4,824	6,431	24,782	192,279	5,122	1,095
7	COMMUNICATIONS	958,827	0	0	0	0	0	0
8	COUNTY COUNSEL	0	0	0	0	0	0	0
Total Current Allocations		**$2,568,459**	**$14,034**	**$20,757**	**$77,433**	**$2,597,060**	**$65,427**	**$1,824**
Less: Prior Year Allocations		2,258,292	10,978	17,047	60,038	2,609,344	70,273	1,885
Carry-Forward		310,168	3,055	3,710	17,395	-12,285	-4,846	-62
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		**2,878,627**	**17,089**	**24,467**	**94,829**	**2,584,775**	**60,581**	**1,762**

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Summary Schedule

Seq #	Department Name	ASSET FORFEITURE TRUST	SHERIFF-SPECIAL TRUST	JUVENILE CENTER	PROBATION-AB109	PROBATION-SB678	PROB-JUV. SECURE TRACK	PROB-YOBG
1	BUILDING DEPRECIATION	$0	$0	$791,861	$0	$0	$0	$0
2	EQUIPMENT DEPRECIATION	0	0	50,949	627	0	0	0
3	ADMINISTRATION	125	194	18,772	8,621	4,489	6,992	2,691
4	INSURANCE	305	305	82,124	22,045	5,740	20,958	5,740
5	HUMAN RESOURCES	0	0	68,196	26,229	6,557	24,918	6,557
6	FINANCE	300	488	63,093	26,939	11,521	23,258	7,894
7	COMMUNICATIONS	0	0	0	0	0	0	0
8	COUNTY COUNSEL	0	0	0	0	0	0	0
Total Current Allocations		**$729**	**$987**	**$1,074,994**	**$84,460**	**$28,307**	**$76,125**	**$22,882**
Less: Prior Year Allocations		638	614	239,856	74,586	25,836	45,154	18,233
Carry-Forward		91	373	835,138	9,875	2,471	30,971	4,649
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		**821**	**1,359**	**1,910,132**	**94,335**	**30,778**	**107,096**	**27,531**

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Summary Schedule

Seq #	Department Name	PROB-PROP 36	PROBATION	TITLE II GRANTS	VICTIM WITNESS	FEMALE JUV CENTER	VICTIM ASSIST PROG	PROB. MISC GRANTS
1	BUILDING DEPRECIATION	$0	$35,908	$0	$0	$0	$0	$0
2	EQUIPMENT DEPRECIATION	0	4,221	0	0	0	4,056	6,846
3	ADMINISTRATION	0	21,662	0	0	0	1,333	1,826
4	INSURANCE	305	67,201	0	992	0	5,740	6,122
5	HUMAN RESOURCES	0	71,291	0	0	0	6,557	6,557
6	FINANCE	0	70,098	0	0	0	5,239	6,245
7	COMMUNICATIONS	0	235,664	0	0	0	0	0
8	COUNTY COUNSEL	0	58,012	0	0	0	0	0
Total Current Allocations		**$305**	**$564,057**	**$0**	**$992**	**$0**	**$22,925**	**$27,596**
Less: Prior Year Allocations		319	447,560	0	789	0	26,138	18,233
Carry-Forward		-14	116,498	0	204	0	-3,213	9,364
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		**290**	**680,555**	**0**	**1,196**	**0**	**19,711**	**36,960**

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Summary Schedule

Seq #	Department Name	FIRE	OFFICE OF EMERG MGT	HOMELAND SECURITY	AG COMMISSIONER	BLDG INSPECTION	PLANNING	LAFCO
1	BUILDING DEPRECIATION	$70,721	$0	$0	$41,911	$5,871	$7,987	$188
2	EQUIPMENT DEPRECIATION	673,679	13,393	0	2,935	1,240	3,605	0
3	ADMINISTRATION	49,797	1,840	0	9,934	2,444	4,021	205
4	INSURANCE	157,145	4,653	305	32,964	6,279	11,617	389
5	HUMAN RESOURCES	119,978	7,362	0	33,279	6,557	11,803	0
6	FINANCE	143,668	5,918	0	31,941	7,514	12,652	555
7	COMMUNICATIONS	-6,307	0	0	0	0	0	0
8	COUNTY COUNSEL	70,494	1,986	0	3,830	0	20,447	-3,474
Total Current Allocations		**$1,279,175**	**$35,151**	**$305**	**$156,793**	**$29,905**	**$72,132**	**-$2,137**
Less: Prior Year Allocations		1,030,216	93,404	343	131,748	17,290	49,554	1,319
Carry-Forward		248,959	-58,252	-39	25,044	12,615	22,578	-3,456
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		**1,528,133**	**-23,101**	**266**	**181,837**	**42,520**	**94,711**	**-5,593**

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Summary Schedule

Seq #	Department Name	REGIONAL PLANNING	KCAG	RECORDER	PUBLIC GUARDIAN	ANIMAL CONTROL	ANIMAL SHELTER	HEALTH DEPT
1	BUILDING DEPRECIATION	$0	$0	$1,345	$7,702	$0	$0	$0
2	EQUIPMENT DEPRECIATION	0	0	3,474	861	0	12,703	0
3	ADMINISTRATION	0	0	2,982	2,156	1,255	3,217	0
4	INSURANCE	0	0	10,615	13,091	3,566	9,786	0
5	HUMAN RESOURCES	0	0	11,803	13,115	3,934	7,869	0
6	FINANCE	0	982	10,456	9,518	4,036	11,097	0
7	COMMUNICATIONS	0	0	0	0	154,083	0	0
8	COUNTY COUNSEL	0	0	1,844	13,608	0	0	0
Total Current Allocations		**$0**	**$982**	**$42,519**	**$60,052**	**$166,874**	**$44,672**	**$0**
Less: Prior Year Allocations		0	775	39,046	41,608	109,837	44,792	42,985
Carry-Forward		0	206	3,473	18,443	57,036	-120	-42,985
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		**0**	**1,188**	**45,992**	**78,495**	**223,910**	**44,551**	**-42,985**

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Summary Schedule

Seq #	Department Name	HEALTH-ADMIN	COMM. DISEASE	EHS	PUB HLTH NURSING	HEALTH LAB	MEDICAL RECORDS	TOBACCO GRANT
1	BUILDING DEPRECIATION	$46,823	$0	$0	$0	$0	$0	$0
2	EQUIPMENT DEPRECIATION	34,283	0	0	0	0	0	0
3	ADMINISTRATION	5,387	0	5,296	0	0	0	0
4	INSURANCE	55,598	0	16,346	0	0	0	0
5	HUMAN RESOURCES	26,721	0	17,049	0	0	0	0
6	FINANCE	21,945	0	17,121	0	0	0	0
7	COMMUNICATIONS	0	0	0	0	0	0	0
8	COUNTY COUNSEL	39,006	0	4,397	0	0	0	0
Total Current Allocations		**$229,763**	**$0**	**$60,209**	**$0**	**$0**	**$0**	**$0**
Less: Prior Year Allocations		152,592	198,845	45,589	20,593	19,108	319	324
Carry-Forward		77,171	-198,845	14,620	-20,593	-19,108	-319	-324
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		**306,934**	**-198,845**	**74,829**	**-20,593**	**-19,108**	**-319**	**-324**

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Summary Schedule

Seq #	Department Name	WIC	TB PROGRAM	HEALTH SERVICES	HEALTH INFO MGT	EMERGENCY PREP	AIDS PROGRAM	CHILD HEALTH
1	BUILDING DEPRECIATION	$0	$0	$0	$0	$0	$0	$0
2	EQUIPMENT DEPRECIATION	1,209	0	94,054	0	0	0	0
3	ADMINISTRATION	6,665	0	43,207	0	0	0	0
4	INSURANCE	24,219	0	82,482	0	0	0	0
5	HUMAN RESOURCES	28,852	0	100,950	0	0	0	0
6	FINANCE	24,668	0	125,133	0	0	0	0
7	COMMUNICATIONS	0	0	0	0	0	0	0
8	COUNTY COUNSEL	0	0	0	0	0	0	0
Total Current Allocations		**$85,613**	**$0**	**$445,826**	**$0**	**$0**	**$0**	**$0**
Less: Prior Year Allocations		73,566	4,298	0	1,770	45,927	4,941	20,671
Carry-Forward		12,047	-4,298	0	-1,770	-45,927	-4,941	-20,671
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		**97,659**	**-4,298**	**445,826**	**-1,770**	**-45,927**	**-4,941**	**-20,671**

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Summary Schedule

Seq #	Department Name	CALIFORNIA CHILDREN	HEALTH GRANTS	MARGOLIN GRANT	MEDICAL ASSISTANCE	MENTAL HEALTH	MENTAL HLTH-CNTY	SUBSTANCE ABUSE
1	BUILDING DEPRECIATION	$0	$0	$0	$0	$0	$0	$0
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
3	ADMINISTRATION	0	0	0	0	78,049	4,007	19,387
4	INSURANCE	0	0	0	0	0	305	10,088
5	HUMAN RESOURCES	0	0	0	0	0	0	11,803
6	FINANCE	0	0	0	0	154,772	7,983	43,119
7	COMMUNICATIONS	0	0	0	0	0	0	0
8	COUNTY COUNSEL	0	0	0	0	0	0	0
Total Current Allocations		**$0**	**$0**	**$0**	**$0**	**$232,821**	**$12,295**	**$84,397**
Less: Prior Year Allocations		33,106	43,848	10,738	88	130,462	10,715	46,473
Carry-Forward		-33,106	-43,848	-10,738	-88	102,358	1,581	37,924
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		**-33,106**	**-43,848**	**-10,738**	**-88**	**335,179**	**13,876**	**122,321**

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Summary Schedule

Seq #	Department Name	BHA-MH ACT	FIRST 5	AOD GRANTS	BHA	HUMAN SERVICES	WHOLE PERSON CARE	IHSS
1	BUILDING DEPRECIATION	$0	$0	$0	$6,982	$711,557	$0	$0
2	EQUIPMENT DEPRECIATION	1,411	0	4,109	2,997	0	0	0
3	ADMINISTRATION	46,727	4,195	1,865	0	199,970	0	1,627
4	INSURANCE	28,567	2,479	0	54,708	671,762	0	305
5	HUMAN RESOURCES	34,098	2,623	0	44,590	408,395	0	0
6	FINANCE	106,871	867	3,706	17,812	646,764	0	3,231
7	COMMUNICATIONS	0	0	0	0	0	0	0
8	COUNTY COUNSEL	0	994	0	-49,729	403,494	0	342
Total Current Allocations		**$217,674**	**$11,158**	**$9,680**	**$77,360**	**$3,041,942**	**$0**	**$5,504**
Less: Prior Year Allocations		177,522	9,492	7,294	55,864	2,115,464	-899	4,884
Carry-Forward		40,152	1,665	2,386	21,495	926,478	899	620
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		**257,825**	**12,823**	**12,066**	**98,855**	**3,968,420**	**899**	**6,125**

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Summary Schedule

Seq #	Department Name	CATEGORICAL AID	CHILD ABUSE	JOB TRAINING	LIBRARY	AG EXTENSION	ROADS	PARKS
1	BUILDING DEPRECIATION	$0	$0	$0	$36,075	$24,220	$12,809	$57,048
2	EQUIPMENT DEPRECIATION	0	0	0	58,771	0	0	0
3	ADMINISTRATION	0	0	0	7,604	806	49,215	4,176
4	INSURANCE	0	0	31,828	62,828	7,111	434,449	17,311
5	HUMAN RESOURCES	0	0	38,635	24,664	2,623	28,852	11,803
6	FINANCE	0	0	17,362	26,484	2,727	110,314	14,070
7	COMMUNICATIONS	0	0	0	0	0	0	0
8	COUNTY COUNSEL	0	0	3,688	5,674	0	0	142
Total Current Allocations		**$0**	**$0**	**$91,512**	**$222,099**	**$37,487**	**$635,639**	**$104,550**
Less: Prior Year Allocations		0	0	76,462	198,463	34,568	328,345	61,359
Carry-Forward		0	0	15,049	23,636	2,920	307,294	43,192
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		**0**	**0**	**106,561**	**245,735**	**40,407**	**942,933**	**147,742**

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Summary Schedule

Seq #	Department Name	BLDG PROJECTS	FLEET MANAGEMENT	BLDG MAINTENANCE	SURVEYOR	KCAPTA AITS	TRANSIT AGENCY	KCAPTA VAN POOL
1	BUILDING DEPRECIATION	$0	$13,192	$22,079	$0	$0	$0	$0
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
3	ADMINISTRATION	0	10,442	15,108	2,283	0	0	0
4	INSURANCE	0	17,579	50,419	5,740	0	0	0
5	HUMAN RESOURCES	0	10,492	53,770	6,557	0	0	0
6	FINANCE	0	30,580	54,691	7,018	0	2,568	0
7	COMMUNICATIONS	0	0	0	0	0	0	0
8	COUNTY COUNSEL	0	0	0	0	0	0	0
Total Current Allocations		**$0**	**$82,285**	**$196,067**	**$21,599**	**$0**	**$2,568**	**$0**
Less: Prior Year Allocations		0	70,676	155,870	17,175	0	1,822	0
Carry-Forward		0	11,609	40,197	4,424	0	746	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		**0**	**93,893**	**236,264**	**26,022**	**0**	**3,314**	**0**

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Summary Schedule

Seq #	Department Name	AITS II	GREENFIELD AITS	VENTURA AITS	SACRAMENTO AITS	CAL VANS ADMIN	VANPOOL	AITS
1	BUILDING DEPRECIATION	$0	$0	$0	$0	$0	$0	$0
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
3	ADMINISTRATION	0	0	0	0	0	0	0
4	INSURANCE	0	0	0	0	0	0	0
5	HUMAN RESOURCES	0	0	0	0	0	0	0
6	FINANCE	0	0	0	0	184	61	148
7	COMMUNICATIONS	0	0	0	0	0	0	0
8	COUNTY COUNSEL	0	0	0	0	0	0	0
Total Current Allocations		**$0**	**$0**	**$0**	**$0**	**$184**	**$61**	**$148**
Less: Prior Year Allocations		0	0	0	0	3,046	586	1,534
Carry-Forward		0	0	0	0	-2,862	-525	-1,387
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		**0**	**0**	**0**	**0**	**-2,677**	**-463**	**-1,239**

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Summary Schedule

Seq #	Department Name	PW-ADMIN	KCWMA	OTHER	GENERAL GOV / UNALLOWABLE	Subtotal	Direct Bills	Not Allocated
1	BUILDING DEPRECIATION	$5,233	$0	$906,864	$0	$5,460,609	$0	$0
2	EQUIPMENT DEPRECIATION	0	0	0	0	1,327,762	0	0
3	ADMINISTRATION	1,474	0	0	0	940,348	408,216	218,573
4	INSURANCE	7,011	0	634	0	4,988,866	478,988	0
5	HUMAN RESOURCES	7,049	0	0	0	1,933,589	226,728	0
6	FINANCE	5,131	10,030	147,181	0	2,860,130	109,921	1,633,317
7	COMMUNICATIONS	0	0	315,767	0	1,658,034	391,840	0
8	COUNTY COUNSEL	33,191	0	186,746	0	1,081,632	1,408,496	812,016
Total Current Allocations		**$59,089**	**$10,030**	**$1,557,192**	**$0**	**$20,250,970**	**$3,024,189**	**$2,663,905**
Less: Prior Year Allocations		56,184	9,662	1,315,591	0	15,917,774	0	1,926,140
Carry-Forward		2,905	368	241,601	0	3,887,369	0	737,766
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		**61,994**	**10,397**	**1,798,793**	**0**	**24,138,339**	**3,024,189**	**3,401,671**

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Seq #	Department Name	Residual Costs	Total
1	BUILDING DEPRECIATION	$0	$5,460,609
2	EQUIPMENT DEPRECIATION	0	1,327,762
3	ADMINISTRATION	0	1,567,137
4	INSURANCE	0	5,467,854
5	HUMAN RESOURCES	0	2,160,317
6	FINANCE	0	4,603,368
7	COMMUNICATIONS	0	2,049,874
8	COUNTY COUNSEL	0	3,302,144
Total Current Allocations		**$0**	**$25,939,064**
Less: Prior Year Allocations		0	17,843,914
Carry-Forward		0	4,625,135
Current Adjustment		0	0
Proposed Costs		**0**	**30,564,199**