



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Kings
Hanford, California

Date: June 1, 2018
Filing Ref: KIN19

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 **2018-19**. 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 **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, 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 | 6. Workers Compensation (ISF) |
| 2. Administration | 7. Fleet Management (ISF) |
| 3. Finance | 8. Information Services (ISF) |
| 4. Communications | 9. Health Insurance (ISF) |
| 5. County Counsel | 10. 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 2018-19 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF KINGS

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Renee Hsieh for

Rebecca Valenzuela

**Jim Reisinger, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name

Director of Finance

Title

6-11-2018

6-18-2018

Date

Date

**Negotiated by Darryl Mar
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment

County of Kings
Cost Plan Year 2018-2019
Fiscal Year 2016-2017
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	12,439	11,152	0	6,853	0	38,201	0
EQUIPMENT	0	6,464	0	3,779	0	0	0
ADMINISTRATION	2,942	8,364	0	2,748	0	16,587	984
INSURANCE	3,077	8,007	0	2,553	0	10,879	0
HUMAN RESOURCES	4,696	15,934	0	4,025	0	23,789	0
FINANCE	8,119	24,555	0	9,017	164	40,779	1,417
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	107,152	3,189	0	0	0	2,870	0
Total Allocated	138,425	77,665	0	28,975	164	133,105	2,401
Roll Forward	11,888	(9,471)	0	(94,255)	72	(3,624)	1,896
Cost With Roll Forward	150,313	68,194	0	(65,280)	236	129,481	4,297
Adjustments	0	0	0	0	0	0	0
Proposed Costs	150,313	68,194	0	(65,280)	236	129,481	4,297



County of Kings
Cost Plan Year 2018-2019
Fiscal Year 2016-2017
Allocated Costs By Department

Detail

Central Service Departments	PURCHASING	MICROFILM/STORAGE	CENTRAL SERVICES	TELECOMMUNICATION	IT ADMIN.	UNEMP. INS.	WORKERS COMP
BUILDING DEPRECIATION	1,002	12,348	9,123	0	0	0	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	658	1,724	2,880	2,221	0	0	4,203
INSURANCE	782	2,607	1,790	17	1,160	0	0
HUMAN RESOURCES	1,342	3,354	2,683	0	2,683	0	0
FINANCE	2,189	5,534	7,145	3,572	2,239	57	5,899
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	2,424	0	0	0	0	0	0
Total Allocated	8,397	25,567	23,621	5,810	6,082	57	10,102
Roll Forward	1,711	2,251	2,191	533	1,290	(10)	(10,128)
Cost With Roll Forward	10,108	27,818	25,812	6,343	7,372	47	(26)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	10,108	27,818	25,812	6,343	7,372	47	(26)



County of Kings
Cost Plan Year 2018-2019
Fiscal Year 2016-2017
Allocated Costs By Department

Detail

Central Service Departments	LIAB. INSURANCE	LAW LIBRARY	GEN. FUND COURT	DA AB109	COURT REPORTER	DA PROSECUTION	CHILD SUPPORT
BUILDING DEPRECIATION	0	2,962	225,639	0	0	27,582	0
EQUIPMENT	0	0	0	0	0	38,058	0
ADMINISTRATION	3,302	225	15,290	887	102	19,794	15,540
INSURANCE	0	508	10,664	1,018	0	18,111	18,591
HUMAN RESOURCES	0	436	0	2,348	0	27,506	33,544
FINANCE	5,379	936	25,853	3,015	131	45,256	50,057
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	191	0	2,870	0	3,827	4,018
Total Allocated	8,681	5,258	277,446	10,138	233	180,134	121,750
Roll Forward	(2,723)	(36)	220,024	6,484	(7)	(7,519)	(16,118)
Cost With Roll Forward	5,958	5,222	497,470	16,622	226	172,615	105,632
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,958	5,222	497,470	16,622	226	172,615	105,632



County of Kings
Cost Plan Year 2018-2019
Fiscal Year 2016-2017
Allocated Costs By Department

Detail

Central Service Departments	DA CHILD ABDUCT.	CHILD ADVOCACY	DA FED VAWA	DA PRISONS	DA ST RAPE GRANT	DA MISC GRANTS	GRAND JURY
BUILDING DEPRECIATION	0	7,792	0	0	0	0	0
EQUIPMENT	0	883	0	0	0	6,619	778
ADMINISTRATION	711	1,907	1,147	3,239	0	1,391	396
INSURANCE	589	1,309	875	2,306	17	875	17
HUMAN RESOURCES	1,342	2,415	2,013	5,367	0	2,013	0
FINANCE	2,100	5,360	3,228	8,785	7	(1,971)	2,381
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	1,786
Total Allocated	4,742	19,666	7,263	19,697	24	8,927	5,358
Roll Forward	(219)	858	1,244	(1,068)	(17)	(2,474)	(3,271)
Cost With Roll Forward	4,523	20,524	8,507	18,629	7	6,453	2,087
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,523	20,524	8,507	18,629	7	6,453	2,087



County of Kings
Cost Plan Year 2018-2019
Fiscal Year 2016-2017
Allocated Costs By Department

Detail

Central Service Departments	SHERIFF ADMIN	SHERIFF-GTF	SHERIFF-NTF	SHERIFF-AB109	SHERIFF-OPS.	RURAL CRIME	SHERIFF OPS-AB443
BUILDING DEPRECIATION	70,727	16,096	16,096	0	0	0	0
EQUIPMENT	40,673	0	8,520	13,054	147,996	10,945	0
ADMINISTRATION	8,977	764	392	24,075	39,091	1,099	1,859
INSURANCE	8,076	467	753	18,323	572,848	875	1,447
HUMAN RESOURCES	12,747	0	671	42,936	42,759	2,013	3,354
FINANCE	25,770	1,591	1,738	67,236	88,225	3,029	5,076
COMMUNICATIONS	0	0	0	0	796,253	0	0
COUNTY COUNSEL	13,904	0	0	79,024	0	0	0
Total Allocated	180,874	18,918	28,170	244,648	1,687,172	17,961	11,736
Roll Forward	19,757	17,985	18,440	22,980	98,622	1,263	(1,035)
Cost With Roll Forward	200,631	36,903	46,610	267,628	1,785,794	19,224	10,701
Adjustments	0	0	0	0	0	0	0
Proposed Costs	200,631	36,903	46,610	267,628	1,785,794	19,224	10,701



County of Kings
Cost Plan Year 2018-2019
Fiscal Year 2016-2017
Allocated Costs By Department

Detail

Central Service Departments	COURT SECURITY	SHERIFF - JAIL	JAIL KITCHEN	SHERIFF-INMATE WELFARE	ASSET FORFEITURE TRUST	SHERIFF-SPECIAL TRUST	JUVENILE CENTER
BUILDING DEPRECIATION	0	1,130,596	15,028	0	0	0	70,142
EQUIPMENT	0	13,404	8,829	0	0	0	9,267
ADMINISTRATION	4,558	44,054	0	632	87	195	14,848
INSURANCE	5,093	54,429	3,364	17	17	17	14,320
HUMAN RESOURCES	13,875	68,430	6,708	0	0	0	26,705
FINANCE	15,520	115,004	6,847	1,123	183	394	40,902
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	39,046	1,425,917	40,776	1,772	287	606	176,184
Roll Forward	12,378	260,438	5,968	0	0	0	9,337
Cost With Roll Forward	51,424	1,686,355	46,744	1,772	287	606	185,521
Adjustments	0	0	0	0	0	0	0
Proposed Costs	51,424	1,686,355	46,744	1,772	287	606	185,521



County of Kings
Cost Plan Year 2018-2019
Fiscal Year 2016-2017
Allocated Costs By Department

Detail

Central Service Departments	PROBATION-AB109	PROBATION-SB678	PROB-GREAT GRANT	PROB-YOYG	PROB-PROP 36	PROBATION	TITLE II GRANTS
BUILDING DEPRECIATION	0	0	0	0	0	41,414	0
EQUIPMENT	44,815	0	0	0	0	5,615	0
ADMINISTRATION	6,603	5,429	0	1,709	0	19,185	0
INSURANCE	6,452	1,447	0	1,447	17	17,588	0
HUMAN RESOURCES	16,092	3,354	0	3,354	0	32,538	0
FINANCE	21,220	10,386	7	5,209	0	54,625	0
COMMUNICATIONS	0	0	0	0	0	207,074	0
COUNTY COUNSEL	0	25,002	0	0	0	19,899	0
Total Allocated	95,182	45,618	7	11,719	17	397,938	0
Roll Forward	1,135	25,375	(174)	(321)	0	35,840	(269)
Cost With Roll Forward	96,317	70,993	(167)	11,398	17	433,778	(269)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	96,317	70,993	(167)	11,398	17	433,778	(269)



County of Kings
Cost Plan Year 2018-2019
Fiscal Year 2016-2017
Allocated Costs By Department

Detail

Central Service Departments	VICTIM WITNESS	FEMALE JUV CENTER	VICTIM ASSIST PROG	PROB. MISC GRANTS	FIRE	OFFICE OF EMERG MGT	HOMELAND SECURITY
BUILDING DEPRECIATION	0	0	0	285	84,825	0	0
EQUIPMENT	696	0	5,171	1,911	480,346	20,690	0
ADMINISTRATION	0	0	1,006	1,518	42,516	1,050	30
INSURANCE	253	0	732	1,579	30,742	589	17
HUMAN RESOURCES	0	0	1,678	3,354	56,937	1,342	0
FINANCE	0	0	3,332	5,138	104,551	3,020	60
COMMUNICATIONS	0	0	0	0	(65,609)	0	0
COUNTY COUNSEL	0	0	0	0	5,995	191	0
Total Allocated	949	0	11,919	13,785	740,303	26,882	107
Roll Forward	(12,522)	0	9,820	(9,738)	108,948	14,897	(1,880)
Cost With Roll Forward	(11,573)	0	21,739	4,047	849,251	41,779	(1,773)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(11,573)	0	21,739	4,047	849,251	41,779	(1,773)



County of Kings
Cost Plan Year 2018-2019
Fiscal Year 2016-2017
Allocated Costs By Department

Detail

Central Service Departments	AG COMMISSIONER	BLDG INSPECTION	PLANNING	LAFCO	REGIONAL PLANNING	KCAG	RECORDER
BUILDING DEPRECIATION	53,860	1,837	5,532	288	0	0	1,685
EQUIPMENT	4,945	0	3,528	0	0	0	2,456
ADMINISTRATION	9,774	1,971	3,661	198	0	0	1,754
INSURANCE	14,937	1,346	3,148	46	0	0	2,487
HUMAN RESOURCES	16,772	2,683	7,034	0	0	0	5,367
FINANCE	27,590	5,340	11,310	621	0	2,462	6,749
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	2,870	0	2,802	(2,523)	0	0	829
Total Allocated	130,748	13,177	37,015	(1,370)	0	2,462	21,327
Roll Forward	1,773	(816)	(11,422)	(2,359)	0	(152)	(3,734)
Cost With Roll Forward	132,521	12,361	25,593	(3,729)	0	2,310	17,593
Adjustments	0	0	0	0	0	0	0
Proposed Costs	132,521	12,361	25,593	(3,729)	0	2,310	17,593



County of Kings
Cost Plan Year 2018-2019
Fiscal Year 2016-2017
Allocated Costs By Department

Detail

Central Service Departments	PUBLIC GUARDIAN	ANIMAL CONTROL	ANIMAL SHELTER	HEALTH DEPT	HEALTH-ADMIN	COMM. DISEASE	EHS
BUILDING DEPRECIATION	7,668	0	6,577	0	45,909	0	0
EQUIPMENT	947	7,684	1,320	14,421	30,508	701	1,492
ADMINISTRATION	1,937	1,231	2,916	1,144	1,537	2,460	5,938
INSURANCE	3,849	875	2,748	3,989	21,986	2,019	4,675
HUMAN RESOURCES	7,380	2,013	4,025	671	9,393	5,693	9,393
FINANCE	9,545	3,441	9,285	2,504	11,639	7,527	16,021
COMMUNICATIONS	0	99,125	0	0	0	0	0
COUNTY COUNSEL	40,205	2,679	0	0	15,180	0	1,659
Total Allocated	71,531	117,048	26,871	22,729	136,152	18,400	39,178
Roll Forward	24,740	46,726	(893)	(59,698)	(56,591)	447	(7,533)
Cost With Roll Forward	96,271	163,774	25,978	(36,969)	79,561	18,847	31,645
Adjustments	0	0	0	0	0	0	0
Proposed Costs	96,271	163,774	25,978	(36,969)	79,561	18,847	31,645



County of Kings
Cost Plan Year 2018-2019
Fiscal Year 2016-2017
Allocated Costs By Department

Detail

Central Service Departments	PUB HLTH NURSING	HEALTH LAB	MEDICAL RECORDS	TOBACCO GRANT	WIC	TB PROGRAM	FAMILY PLANNING
BUILDING DEPRECIATION	0	0	0	0	0	0	0
EQUIPMENT	0	750	0	0	23,430	0	0
ADMINISTRATION	1,892	1,768	0	703	7,179	624	0
INSURANCE	1,447	875	17	303	7,453	303	17
HUMAN RESOURCES	5,139	2,013	0	671	17,443	671	0
FINANCE	5,491	5,004	107	1,808	24,221	1,820	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	13,969	10,410	124	3,485	79,726	3,418	17
Roll Forward	2,188	(11,628)	(786)	(1,895)	2,787	(951)	(20,819)
Cost With Roll Forward	16,157	(1,218)	(662)	1,590	82,513	2,467	(20,802)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	16,157	(1,218)	(662)	1,590	82,513	2,467	(20,802)



County of Kings
Cost Plan Year 2018-2019
Fiscal Year 2016-2017
Allocated Costs By Department

Detail

Central Service Departments	HEALTH INFO MGT	EMERGENCY PREP	AIDS PROGRAM	CHILD HEALTH	CALIFORNIA CHILDREN	HEALTH GRANTS	MARGOLIN GRANT
BUILDING DEPRECIATION	0	0	0	0	0	0	0
EQUIPMENT	0	33,131	0	0	725	0	0
ADMINISTRATION	1,667	1,170	1,058	2,637	3,563	1,223	912
INSURANCE	3,164	589	875	1,676	3,164	589	474
HUMAN RESOURCES	7,380	1,342	2,013	3,891	7,380	1,342	1,074
FINANCE	8,027	3,417	4,221	6,764	11,061	3,024	2,277
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	20,238	39,649	8,167	14,968	25,893	6,178	4,737
Roll Forward	(9,954)	15,305	(226)	1,538	(634)	199	(109)
Cost With Roll Forward	10,284	54,954	7,941	16,506	25,259	6,377	4,628
Adjustments	0	0	0	0	0	0	0
Proposed Costs	10,284	54,954	7,941	16,506	25,259	6,377	4,628



County of Kings
Cost Plan Year 2018-2019
Fiscal Year 2016-2017
Allocated Costs By Department

Detail

Central Service Departments	MEDICAL ASSISTANCE	MENTAL HEALTH	MENTAL HLTH-CNTY	SUBSTANCE ABUSE	BHA-MH ACT	FIRST 5	AOD GRANTS
BUILDING DEPRECIATION	0	0	0	0	0	0	0
EQUIPMENT	0	0	0	0	10,289	0	0
ADMINISTRATION	0	33,028	4,572	6,951	33,730	8,178	0
INSURANCE	0	0	17	1,160	7,740	875	0
HUMAN RESOURCES	0	0	0	4,678	18,114	3,010	0
FINANCE	92	44,140	6,261	12,646	63,367	6,892	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	(407)	0
Total Allocated	92	77,168	10,850	25,435	133,240	18,548	0
Roll Forward	(864)	2,834	(485)	2,729	17,192	(1,439)	(1,580)
Cost With Roll Forward	(772)	80,002	10,365	28,164	150,432	17,109	(1,580)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(772)	80,002	10,365	28,164	150,432	17,109	(1,580)



County of Kings
Cost Plan Year 2018-2019
Fiscal Year 2016-2017
Allocated Costs By Department

Detail

Central Service Departments	BHA	HUMAN SERVICES	IHSS	CATEGORICAL AID	CHILD ABUSE	JOB TRAINING	LIBRARY
BUILDING DEPRECIATION	1,057	288,684	0	0	0	0	53,749
EQUIPMENT	0	0	0	0	0	0	41,748
ADMINISTRATION	0	152,971	0	0	737	0	7,422
INSURANCE	3,735	155,926	17	0	0	6,309	11,787
HUMAN RESOURCES	8,722	292,507	0	0	0	14,759	11,748
FINANCE	8,107	440,414	1,999	0	1,451	21,767	22,570
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	(8,968)	(28,812)	0	0	0	638	2,168
Total Allocated	12,653	1,301,690	2,016	0	2,188	43,473	151,192
Roll Forward	(6,152)	168,091	(1,040)	0	(615)	(1,855)	45,330
Cost With Roll Forward	6,501	1,469,781	976	0	1,573	41,618	196,522
Adjustments	0	0	0	0	0	0	0
Proposed Costs	6,501	1,469,781	976	0	1,573	41,618	196,522



County of Kings
Cost Plan Year 2018-2019
Fiscal Year 2016-2017
Allocated Costs By Department

Detail

Central Service Departments	AG EXTENSION	ROADS	PARKS	BLDG PROJECTS	FLEET MANAGEMENT	BLDG MAINTENANCE	SURVEYOR
BUILDING DEPRECIATION	30,602	1,253	36,347	0	27,406	30,332	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	744	27,407	4,685	0	11,325	12,656	808
INSURANCE	2,226	74,931	5,123	0	5,248	12,023	1,447
HUMAN RESOURCES	1,342	14,088	6,708	0	5,367	24,152	3,354
FINANCE	2,442	52,216	14,136	0	24,203	39,984	3,898
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	1,530	0	0	0	0
Total Allocated	37,356	169,895	68,529	0	73,549	119,147	9,507
Roll Forward	5,478	(12,107)	1,446	0	6,684	26,571	1,632
Cost With Roll Forward	42,834	157,788	69,975	0	80,233	145,718	11,139
Adjustments	0	0	0	0	0	0	0
Proposed Costs	42,834	157,788	69,975	0	80,233	145,718	11,139



County of Kings
Cost Plan Year 2018-2019
Fiscal Year 2016-2017
Allocated Costs By Department

Detail

Central Service Departments	KCAPTA AITS	TRANSIT AGENCY	KCAPTA VAN POOL	AITs II	GREENFIELD AITS	VENTURA AITS	SACRAMENTO 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	0	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0
FINANCE	0	4,070	0	0	0	0	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	0	4,070	0	0	0	0	0
Roll Forward	(3,740)	3,904	0	0	(7)	0	0
Cost With Roll Forward	(3,740)	7,974	0	0	(7)	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(3,740)	7,974	0	0	(7)	0	0



County of Kings
Cost Plan Year 2018-2019
Fiscal Year 2016-2017
Allocated Costs By Department

Detail

Central Service Departments	CAL VANS ADMIN	VANPOOL	AIT5	PW-ADMIN	KCWMA	OTHER	SubTotal
BUILDING DEPRECIATION	4,035	0	0	8,027	0	580,455	2,985,605
EQUIPMENT	0	0	0	0	0	0	1,046,588
ADMINISTRATION	0	0	0	0	0	0	691,050
INSURANCE	1,002	0	0	1,969	0	0	1,201,247
HUMAN RESOURCES	0	0	0	2,683	0	0	1,006,352
FINANCE	5,737	4,068	4,155	3,448	28,333	(15,962)	1,833,099
COMMUNICATIONS	0	0	0	0	0	190,803	1,227,646
COUNTY COUNSEL	0	0	0	24,173	(3,388)	91,457	414,434
Total Allocated	10,774	4,068	4,155	40,300	24,945	846,753	10,406,021
Roll Forward	(159)	631	1,010	7,876	(2,896)	705,718	1,606,436
Cost With Roll Forward	10,615	4,699	5,165	48,176	22,049	1,552,471	12,012,457
Adjustments	0	0	0	0	0	0	0
Proposed Costs	10,615	4,699	5,165	48,176	22,049	1,552,471	12,012,457



County of Kings
Cost Plan Year 2018-2019
Fiscal Year 2016-2017
Allocated Costs By Department

Detail

Central Service Departments	Direct Billed	Unallocated	Total
BUILDING DEPRECIATION	0	0	2,985,605
EQUIPMENT	0	0	1,046,588
ADMINISTRATION	258,794	37,837	987,681
INSURANCE	0	0	1,201,247
HUMAN RESOURCES	0	0	1,006,352
FINANCE	50,630	1,386,605	3,270,334
COMMUNICATIONS	239,308	0	1,466,954
COUNTY COUNSEL	738,424	541,306	1,694,164
Total Allocated	1,287,156	1,965,748	13,658,925
Roll Forward	0	0	1,606,436
Cost With Roll Forward	1,287,156	1,965,748	15,265,361
Adjustments	0	0	0
Proposed Costs	1,287,156	1,965,748	15,265,361

