



**BETTY T. YEE**  
California State Controller

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Kern  
Bakersfield, California**

**Date: June 29, 2015  
Filing Ref: KER16**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2015-16** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from 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 **Exhibit A** (attached) are formally approved as actual costs for the **2013-14** fiscal year and as estimated costs for the **2015-16** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2015**, 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       | 10. Risk Management                 |
| 2. County Administrative Office   | 11. Parks (Ground Maintenance)      |
| 3. Auditor-Controller             | 12. General Liability (ISF)         |
| 4. Treasurer-Tax Collector        | 13. General Services – Garage (ISF) |
| 5. Information Technology Systems | 14. Group Health (ISF)              |
| 6. County Counsel                 | 15. Retiree Group Health (ISF)      |
| 7. Personnel                      | 16. Unemployment Compensation (ISF) |
| 8. General Services               | 17. Workers' Compensation (ISF)     |
| 9. Utility Payments               |                                     |

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 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 costs of the county departments 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 that was 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 the 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 of 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 OMB Circular 2 CFR Part 225, 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:** None.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF KERN**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

Mary B. Bedard

**Hitomi Sekine, Bureau Chief  
Local Government Policy and Reporting  
Division of Accounting and Reporting**

Name  
Auditor-Controller

Title

7-6-15

7-10-15

Date

Date

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

cc: State and Federal Agencies

Attachment

Departments	1020 County Admin	1040 Special Services	1110 Auditor- Controller	1120 Treasurer- Tax Coll	1160 Information Technology	1210 County Counsel	1310 Personnel	1610 General Services	1615 Utility Payments	1910 Risk Manage	2110 Court Funding	7100 Parks (Grounds)	2013-2014 Actual Costs
1010 Board Of Supervisors	2,970	1,982	20,204	96	47,450	535,613	6,360	198,368	25,541	8	-	18,253	856,845
1030 Clerk Of The Board	944	395	3,955	32	24,161	10,204	1,525	262,250	2,997	2	1,989	2,907	311,361
1130 Assessor	11,980	2,614	84,729	390	488,771	54,673	39,784	59,738	34,106	14		31,821	808,620
1420 Elections	2,771	528	94,082	104	9,048	4,608	3,172	105,597	22,562	12		14,860	257,344
1640 Construction Services	3,067	523	7,159	106	5,049	74,143	4,693	33,712	4,990	2		4,200	137,644
1812 Board Of Trade	715	89	53,676	23	31,056	5,186	2,276	33,735	13,548	1		21,160	161,465
1900 Eng & Survey Service	5,336	1,251	24,610	189	8,200	74,954	13,105	157,781	22,030	7		15,573	323,036
2116 County Clerk	528	73	8,872	16	2,499	8,806	1,090	23,094	1,766	1		1,777	48,522
2160 Grand Jury	246	23	4,037	9	43,268	9,545	218	25,453	(209)	1	5,805		88,396
2180 District Attorney	32,982	4,612	64,427	1,171	224,147	13,662	97,469	447,975	(10,455)	26	69,665	36,182	981,863
2183 Family Support	23,260	4,070	84,668	926	(18,571)	1,503	73,292	54,534	(10,877)	26		1,938	214,769
2190 Public Defender	15,047	2,319	24,793	530	159,456	(8,141)	30,242	170,687	(4,629)	12	73,922	4,038	468,276
2200 Forensic Sciences	5,951	789	13,472	210	11,134		23,848	13,718	1	7			69,130
2210 Sheriff	211,087	21,022	453,539	7,589	506,088	569,047	395,963	4,098,383	(489,628)	1,351	39,808	325,315	6,139,564
2340 Probation	82,709	12,090	149,240	2,783	404,158	54,334	198,067	1,123,280	(318,455)	501	96,449	30,852	1,836,068
2415 Structural Fire	138,598	6,480	321,211	586	10,915	4,306	318,561	1,226,200	(3,835)	617		33,759	2,057,398
2610 Ag & Measurement	7,690	1,559	16,750	245	46,287	9,874	24,133	167,833	73,817	8		28,106	376,302
2620 Code Compliance	2,144	211	7,517	79	1,320	150,205	2,483	43,440	(3,822)				203,577
2625 Building Inspection	5,428	698	11,922	1,791	3,958	129	12,342	31,667	(944)	6		8,076	75,073
2700 Recorder	3,389	611	10,784	113	(95,545)	(1,038)	5,698	141,931	40,460	6		22,937	129,346
2730 Development Service:	1,599	467	9,723	55	14,151	208,098	2,766	50,993	10,573	3		4,200	302,628
2750 Planning	8,506	1,178	35,863	317	6,673	272,700	12,790	152,642	13,569	5		7,107	511,350
2760 Animal Control	7,920	1,399	67,413	258	11,847	115,066	30,300	491,812	61,752	18		1,938	789,723
3000 Roads	49,185	5,314	186,915	1,384	567	39,798	61,163	259,262	(2,669)	70		18,091	619,080
4110 Public Health	30,967	5,184	155,245	1,040	56,493	1,208	99,807	430,874	278,906	153		20,691	1,080,568
4113 Environmental Health	7,649	1,270	15,273	259	12,957	1,273	14,381	118,013	16,586	6		6,461	194,128
4120 Mental Health	94,394	9,985	281,299	2,414	(69,932)	10,334	135,873	(40,509)	(19,276)	119	352	14,142	419,195
4123 MH-Substance Abuse	11,222	1,240	13,871	303	(5,959)		8,485	59,147	(961)	7	3,919	8,076	99,350
4200 Emergency Med Svc	1,175	291	4,591	41	5,712	6,551	4,168	90,688	3,485			162	116,864
4300 CAChildrens Services	8,337	1,184	12,494	287	7,530		12,889	32,513	23,843	3		1,454	100,534
5120 Human Services	189,736	29,181	356,184	3,168	9,202	18,589	361,877	394,817	(1,560)	143	23,803	12,276	1,397,416
5510 Veterans Service	1,080	295	3,069	35	34,976	658	10,851	57,942	20,714	2		13,891	143,513
5610 Aging & Adult Svc	22,802	2,467	57,718	536	24,243	(18,120)	37,159	33,854	(3,972)	12			156,699
5923 Emp Train Resource	24,185	2,895	87,905	973	13,850	(189)	26,391	21,187	(83)	15		1,131	178,258
5940 Community Dev	5,851	448	6,810	244	(1,114)	503	2,240	35,603	(358)	3		4,200	54,430
6210 Library	10,887	1,681	58,656	271	10,246	15,141	54,820	1,826,878	633,082	80		279,926	2,891,668
6310 Farm & Home Adv	472	69	22,365	15	31,104	2,059	1,041	64,174	14,740	5		15,830	151,874

Departments	1020 County Admin	1040 Special Services	1110 Auditor- Controller	1120 Treasurer- Tax Coll	1160 Information Technology	1210 County Counsel	1310 Personnel	1610 General Services	1615 Utility Payments	1910 Risk Manage	2110 Court Funding	7100 Parks (Grounds)	2013-2014 Actual Costs
8950 Garage	4,345	580	41,094	361	2,798		4,595	107,304	230	62			161,369
8960 Group Health	60,507	2,998	54,271	3,961	357,058			4,768	(967)				482,596
8965 Retiree Group Health	13,851	641	7,229	1,645				60	(475)				22,951
8970 Liability	12,094	374	9,748	757		28,205				(80,198)			(29,020)
8980 Unemployment	226	75	3,016	403									3,720
8990 Workers Comp	13,910	430	209,769	1,554		(10,166)				172,052			387,549
8991 Golf Courses	240	7	974	176				1,223				(1)	2,619
8992 Universal Collection	10,453	323	3,898	25									14,699
8995 Airports	6,247	843	17,994	323	4,432	(410)	11,580	37,054	(100)	517			78,480
8997 Kern Medical Center	323,610	32,113	560,717	293	(159,377)	(8,042)	468,493	953,609	(11,060)	1,522		1,292	2,163,170
8998 Public Transportation	7,291	281	(3,148)	474	201	(168)	4,986	9,487	(121)	64		646	19,993
8999 Solid Waste Mgt	33,109	3,701	86,260	8,886	3,614	8,582	48,746	157,162	(2,063)	14		8,722	356,733
9144 Kern Sanitation	3,428	326	14,828	1,070	(444)	(105)	3,489	24,981		3			47,576
9146 Ford City-Taft Height	736	23	14,942	276		(697)							15,280
9149 Air Pollution Control	1,970	326	4,465	178	146	(788)	8,426	11,800	(432)	1		1,454	27,546
9405 Kern COG	859	16	5,784	60	(1,977)	(95)	5,873	48,297	(897)	3			57,923
9998 C.S.A. ( All Funds )	(28,966)	(896)	11,934	1,124									(16,804)
9999 All Others	703,177	23,834	247,284	235,895	(684,033)	32,044	6,194	3,264,482	1,211,533	28	80,430	325,676	5,446,544
	<u>2,199,894</u>	<u>192,482</u>	<u>4,126,100</u>	<u>286,049</u>	<u>1,597,813</u>	<u>2,293,642</u>	<u>2,693,704</u>	<u>17,119,493</u>	<u>1,642,983</u>	<u>97,320</u>	<u>396,142</u>	<u>1,349,119</u>	<u>33,994,741</u>

Departments		Sub Totals	Building Allowance	Equipment Allowance	2013-2014 Actual Cost	Carry Forward Variance	Net Costs	Adjustments	2015-2016 Claimable Cost	Departments
1010	Board Of Supervisors	856,845	68,724	5,249	930,818	143,419	1,074,237		1,074,237	Board Of Supervisors
1030	Clerk Of The Board	311,361	15,181	570	327,112	116,748	443,860		443,860	Clerk Of The Board
1130	Assessor	808,620	173,126	7,203	988,949	(287,093)	701,856		701,856	Assessor
1420	Elections	257,344	64,937	26,677	348,958	(9,933)	339,025		339,025	Elections
1640	Construction Services	137,644	21,822	1,879	161,345	34,381	195,726		195,726	Construction Services
1812	Board Of Trade	161,465	2,778	12,512	176,755	24,977	201,732		201,732	Board Of Trade
1900	Engineering & Survey Services	323,036	47,257	39,217	409,510	(694,422)	(284,912)		(284,912)	Engineering & Survey Services
2116	County Clerk	48,522	7,419	0	55,941	(18,893)	37,048		37,048	County Clerk
2160	Grand Jury	88,396	5,059	0	93,455	26,338	119,793		119,793	Grand Jury
2180	District Attorney	981,863	128,868	37,891	1,148,622	217,908	1,366,530		1,366,530	District Attorney
2183	Family Support	214,769	7,043	0	221,812	4,020	225,832		225,832	Family Support
2190	Public Defender	468,276	59,662	1,529	529,467	(25,293)	504,174		504,174	Public Defender
2200	Forensic Sciences	69,130	0	100,544	169,674	(126,771)	42,903		42,903	Forensic Sciences
2210	Sheriff	6,139,564	1,475,625	1,434,089	9,049,278	3,404,221	12,453,499		12,453,499	Sheriff
2340	Probation	1,836,008	749,310	346,315	2,931,633	263,220	3,194,853		3,194,853	Probation
2415	Structural Fire	2,057,398	57,272	0	2,114,670	676,484	2,791,154		2,791,154	Structural Fire
2610	Agriculture & Measurement Std	376,302	27,239	20,584	424,125	11,514	435,639		435,639	Agriculture & Measurement Std
2620	Code Compliance	203,577	0	4,104	207,681	145,219	352,900		352,900	Code Compliance
2625	Building Inspection	75,073	17,025	0	92,098	15,939	108,037		108,037	Building Inspection
2700	Recorder	129,346	36,956	27,594	193,896	(60,204)	133,692		133,692	Recorder
2730	Development Services Agency	302,628	20,305	11,930	334,863	(171,076)	163,787		163,787	Development Services Agency
2750	Planning	511,350	40,524	5,370	557,244	(85,788)	471,456		471,456	Planning
2760	Animal Control	789,723	11,783	18,741	820,247	402,755	1,223,002		1,223,002	Animal Control
3000	Roads	619,080	46,431	0	665,511	(25,745)	639,766		639,766	Roads
4110	Public Health	1,080,568	80,108	51,153	1,211,829	(136,829)	1,075,000		1,075,000	Health
4113	Environmental Health	194,128	37,183	40,223	271,534	(51,883)	219,651		219,651	Environmental Health
4120	Mental Health	419,195	2,390	0	421,585	(251,491)	170,094		170,094	Mental Health
4123	Mental Health-Substance Abuse	99,350	3,416	0	102,766	(15,160)	87,606		87,606	Mental Health-Substance Abuse
4200	Emergency Medical Service	116,864	748	15,124	132,736	(2,501)	130,235		130,235	Emergency Medical Service
4300	California Childrens Services	100,534	5,521	565	106,620	(16,211)	90,409		90,409	California Childrens Services
5120	Department Of Human Services	1,397,416	38,357	0	1,435,773	617,015	2,052,788		2,052,788	Department Of Human Services
5510	Veterans Service	143,513	4,675	428	148,616	26,000	174,616		174,616	Veterans Service
5610	Aging And Adult Services	156,699	0	0	156,699	(26,699)	130,000		130,000	Aging And Adult Services
5923	Employee Training Resource	178,258	1,570	42,381	222,209	38,354	260,563		260,563	Employee Training Resource
5940	Community Development	54,430	23,653	0	78,083	(25,439)	52,644		52,644	Community Development
6210	Library	2,891,668	287,716	49,356	3,228,740	430,775	3,659,515		3,659,515	Library
6310	Farm & Home Advisor	151,874	23,934	1,917	177,725	1,116	178,841		178,841	Farm & Home Advisor

Departments		Sub Totals	Building Allowance	Equipment Allowance	2013-2014 Actual Cost	Carry Forward Variance	Net Costs	Adjustments	2015-2016 Claimable Cost	Departments
8950	Garage	161,369	9,023	0	170,392	41,899	212,291		212,291	Garage
8960	Group Health	482,596	0	0	482,596	140,130	622,726		622,726	Group Health
8965	Retiree Group Health	22,951	0	0	22,951	2,032	24,983		24,983	Retiree Group Health
8970	Liability	(29,020)	0	0	(29,020)	(73,923)	(102,943)		(102,943)	Liability
8980	Unemployment	3,720	0	0	3,720	(1,897)	1,823		1,823	Unemployment
8990	Workers Compensation	387,549	0	0	387,549	222,199	609,748		609,748	Workers Compensation
8991	Golf Courses	2,619	0	0	2,619	(72,360)	(69,741)		(69,741)	Golf Courses
8992	Universal Collection	14,699	0	0	14,699	2,489	17,188		17,188	Universal Collection
8995	Airports	78,480	0	0	78,480	(17,214)	61,266		61,266	Airports
8997	Kern Medical Center	2,163,170	19,696	0	2,182,866	442,984	2,625,850		2,625,850	Kern Medical Center
8998	Public Transportation	19,993	3,235	0	23,228	(10,969)	12,259		12,259	Public Transportation
8999	Solid Waste Management	356,733	50,167	0	406,900	(37,680)	369,220		369,220	Solid Waste Management
9144	Kern Sanitation Authority	47,576	0	0	47,576	3,072	50,648		50,648	Kern Sanitation Authority
9146	Ford City-Taft Heights	15,280	0	0	15,280	5,128	20,408		20,408	Ford City-Taft Heights
9149	Air Pollution Control	27,546	7,951	0	35,497	3,817	39,314		39,314	Air Pollution Control
9405	Kern COG	57,923	0	0	57,923	527	58,450		58,450	Kern COG
9998	C.S.A. ( All Funds )	(16,804)	0	0	(16,804)	(51,136)	(67,940)		(67,940)	C.S.A. ( All Funds )
9999	All Others	5,446,544	683,718	0	6,130,262	1,115,319	7,245,581		7,245,581	All Others
Total		33,994,741	4,367,407	2,303,145	40,665,293	6,283,389	46,948,682	0	46,948,682	