



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Kern
Bakersfield, California**

**Date: June 30, 2016
Filing Ref: KER17**

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 **2016-17** 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.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for the **2014-15** fiscal year and as estimated costs for the **2016-17** 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, 2016**, 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 | 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.

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 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: There are no adjustments included in Kern County’s 2016-17 FY Countywide Cost Allocation Plan.

SECTION IV: ACCEPTANCE

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

7-8-2016

7-11-2019

Date

Date

**Negotiated by Eric Perez
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment

	1020	1040	1110	1120	1160	1210	1310	1610	1615	1910	2110	7100	2014-2015
Departments	County Admin	Special Services	Auditor-Controller	Treasurer-Tax Coll	Information Technology	County Counsel	Personnel	General Services	Utility Payments	Risk Manage	Court Funding	Parks (Grounds)	Actual Costs
1010 Board Of Supervisors	3,440	1,897	17,741	19	18,906	470,256	3,938	265,822	45,088	42		34,030	861,179
1030 Clerk Of The Board	1,100	396	11,179	6	7,942	3,820	3,104	44,949	8,007	8	2,357	1,974	84,842
1130 Assessor	14,789	2,748	28,653	83	321,861	3,126	39,483	359,033	100,342	73		24,738	894,929
1420 Elections	3,397	578	85,099	24	12,958	16,132	2,462	91,139	53,708	66		10,104	275,667
1640 Construction Services	3,531	549	6,886	21	6,396	43,139	3,854	26,796	11,869	10		2,787	105,838
1812 Board Of Trade	885	85	3,692	5	4,737	2,757	2,057	29,757	13,005	7		16,260	73,247
1900 Eng & Survey Service	5,116	1,105	84,602	32	9,167	52,597	4,998	262,960	22,977	36		14,844	458,434
2116 County Clerk	766	77	(8,306)	4	5,005		900	13,110	5,332	4		1,161	18,053
2160 Grand Jury	267	24	5,223	2	5,381	17,118	167	50,503	(1,272)	6	6,879		84,298
2180 District Attorney	39,746	5,297	125,003	254	97,808	14,615	78,704	364,815	(30,050)	141	58,140	27,293	781,766
2183 Family Support	27,664	4,087	43,703	557	26,515	(197)	78,323	38,567	10,159	144		6,736	236,258
2190 Public Defender	17,529	2,366	52,192	112	85,684	1,946	61,145	183,683	(12,549)	64	72,573	9,988	474,733
2200 Forensic Sciences	6,875	841	23,850	46	5,844		8,738	23,281	4	36			69,515
2210 Sheriff	236,001	22,336	328,673	1,546	709,609	142,968	377,091	3,671,740	(406,918)	9,952	34,398	183,853	5,311,249
2340 Probation	100,576	12,725	202,176	588	348,942	43,337	178,334	1,289,533	(477,414)	671	90,652	22,764	1,812,884
2415 Structural Fire	159,413	7,407	229,166	(50)	(65,042)	(128,853)	183,021	1,268,915	3,756	4,129		18,234	1,680,096
2610 Ag & Measurement	9,458	1,613	60,708	51	24,229	75,293	26,717	152,847	74,935	46		16,028	441,925
2620 Code Compliance	2,556	252	6,813	17	2,051	148,417	2,252	24,978	1,881	1			189,218
2625 Building Inspection	6,421	795	13,328	397	(5,682)	868	10,702	51,366	(327)	30		19,396	97,294
2700 Recorder	4,192	651	8,186	24	(12,546)	513	4,354	130,454	21,860	31		15,563	173,282
2730 Development Services	1,656	373	4,796	10	2,955	829,789	13,397	79,450	9,626	14		5,343	947,409
2750 Planning	8,631	1,188	88,810	59	9,607	100,493	21,479	197,383	24,855	29		10,685	463,219
2760 Animal Control	9,433	1,355	58,208	53	3,722	49,918	20,541	199,254	84,923	99		5,807	433,313
3000 Roads	48,660	5,384	143,102	476	(10,818)	(4,206)	64,820	284,725	339	1,474		28,339	562,295
3016 Public Works			1,138				2,193	19,562					22,893
4110 Public Health	32,553	4,984	128,367	195	27,547	(3,984)	87,114	501,086	289,283	777		158,051	1,225,973
4113 Environmental Health	9,081	1,190	15,911	54	12,402	(2,379)	14,017	172,730	20,360	34		9,988	253,388
4120 Mental Health	106,526	10,906	142,676	598	(146,359)	(17,744)	174,741	(76,753)	2,048	601		8,204	205,444
4123 MH-Substance Abuse	13,526	1,312	14,208	86	3,073		5,473	73,865	(433)	38	4,644		115,792
4200 Emergency Med Svc	1,160	277	4,796	8	2,932	(11,612)	2,304	39,896	3,752	2		2,439	45,954
4300 CAChildrens Services	8,974	1,153	12,348	55	4,093		8,526	37,593	29,218	14		17,770	119,744
5120 Human Services	241,403	31,385	453,901	3,389	(179,555)	(140,705)	312,021	519,486	(739)	766	16,292	38,675	1,296,319
5510 Veterans Service	1,377	326	11,580	7	6,315	2,433	2,991	46,379	19,949	11		15,911	107,279
5610 Aging & Adult Svc	28,311	2,834	112,671	113	(38,300)	(14,346)	45,189	55,048	4,161	50			195,731
5923 Emp Train Resource	28,514	3,200	23,746	224	2,643	(1,332)	19,547	31,932	288	79		929	109,770
5940 Community Dev	6,548	549	8,327	56	70	(2,044)	2,581	76,361	(440)	16		6,272	98,296
6210 Library	15,011	1,726	79,206	56	9,397	26,110	54,265	1,969,617	703,260	430		253,771	3,112,849

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)	2014-2015 Actual Costs
6310 Farm & Home Adv	564	74	4,713	3	7,635	487	1,594	48,927	15,949	25		9,640	89,611
8950 Garage	5,022	629	42,430	98	1,662		3,150	110,336	(96)	316			163,547
8960 Group Health	(79,439)	4,708	61,986	648	151,599			3,868	932				144,302
8965 Retiree Group Health	(15,537)	295	10,966	93				37	342				(3,804)
8970 Liability	9,842	424	9,166	286		(98,831)				162,883			83,770
8980 Unemployment	(123)	97	12,310	54									12,338
8990 Workers Comp	12,591	543	202,547	321		(49,127)				977,295			1,144,170
8991 Golf Courses	533	23	1,416	35				1,150					3,157
8992 Universal Collection	10,124	437	5,359	6									15,926
8995 Airports	7,411	968	68,130	55	(14,192)	(3,200)	7,751	36,304	118	2,475			105,820
8997 Kern Medical Center	323,783	31,895	633,553	65	445,428	(34,237)	361,754	743,613	(2,032)	7,085		3,368	2,514,275
8998 Public Transportation	7,090	358	7,113	144	(94)	274	911	22,597	(21)	291		813	39,476
8999 Solid Waste Mgt	35,902	4,068	61,740	1,858	(5,071)	31,544	64,914	277,306	(200)	68		13,240	485,369
9144 Kern Sanitation	3,751	347	(11,260)	218	(2,497)	(1,177)	3,406	36,944	1	18			29,751
9146 Ford City-Taft Heights	768	33	(12,588)	53		(132)							(11,866)
9149 Air Pollution Control	2,221	458	5,235	37	(1,815)	(1,294)	4,014	27,920	107	6		2,091	38,980
9405 Kern COG	929		3,895	13	(3,220)	(344)	2,250	(27,618)		14			(24,081)
9998 C.S.A. (All Funds)	3,013	130	2,257	200				(36,536)					(30,936)
9999 All Others	563,977	27,485	215,419	48,899	777,209	(9,099)	5,888	2,564,812	1,602,209	135	80,705	64,867	5,942,506
	<u>2,097,508</u>	<u>206,943</u>	<u>3,956,745</u>	<u>62,263</u>	<u>2,676,133</u>	<u>1,553,107</u>	<u>2,377,175</u>	<u>16,381,522</u>	<u>2,252,152</u>	<u>1,170,542</u>	<u>366,640</u>	<u>1,081,956</u>	<u>34,182,686</u>

Departments	Sub Totals	Building Allowance	Equipment Allowance	2014-2015 Actual Cost	Carry Forward Variance	Net Costs	Adjustments	2016-2017 Claimable Cost	Departments
1010 Board Of Supervisors	861,179	68,290	5,249	934,718	(73,353)	861,365		861,365	Board Of Supervisors
1030 Clerk Of The Board	84,842	15,190	0	100,032	(150,306)	(50,274)		(50,274)	Clerk Of The Board
1130 Assessor	894,929	173,399	5,784	1,074,112	(203,584)	870,528		870,528	Assessor
1420 Elections	275,667	65,171	25,593	366,431	15,867	382,298		382,298	Elections
1640 Construction Services	105,838	21,851	1,879	129,568	(6,555)	123,013		123,013	Construction Services
1812 Board Of Trade	73,247	2,778	12,512	88,537	(43,152)	45,385		45,385	Board Of Trade
1900 Engineering & Survey Services	458,434	47,255	38,015	543,704	50,906	594,610		594,610	Engineering & Survey Services
2116 County Clerk	18,053	7,419	0	25,472	(43,750)	(18,278)		(18,278)	County Clerk
2160 Grand Jury	84,298	5,059	0	89,357	4,422	93,779		93,779	Grand Jury
2180 District Attorney	781,766	128,814	35,684	946,264	(255,323)	690,941		690,941	District Attorney
2183 Family Support	236,258	7,043	0	243,301	59,822	303,123		303,123	Family Support
2190 Public Defender	474,733	58,884	3,692	537,309	(88,646)	448,663		448,663	Public Defender
2200 Forensic Sciences	69,515	0	81,414	150,929	(60,784)	90,145		90,145	Forensic Sciences
2210 Sheriff	5,311,249	1,476,055	1,384,900	8,172,204	2,118,635	10,290,839		10,290,839	Sheriff
2340 Probation	1,812,884	749,287	357,438	2,919,609	87,288	3,006,897		3,006,897	Probation
2415 Structural Fire	1,680,096	119,168	0	1,799,264	(348,284)	1,450,980		1,450,980	Structural Fire
2610 Agriculture & Measurement Std	441,925	27,239	16,410	485,574	23,009	508,583		508,583	Agriculture & Measurement Std
2620 Code Compliance	189,218	2	5,068	194,288	103,457	297,745		297,745	Code Compliance
2625 Building Inspection	97,294	17,025	0	114,319	109,138	223,457		223,457	Building Inspection
2700 Recorder	173,282	36,956	26,261	236,499	(4,598)	231,901		231,901	Recorder
2730 Development Services Agency	947,409	20,305	16,048	983,762	557,511	1,541,273		1,541,273	Development Services Agency
2750 Planning	463,219	40,523	5,370	509,112	(275,116)	233,996		233,996	Planning
2760 Animal Control	433,313	11,781	18,829	463,923	48,426	512,349		512,349	Animal Control
3000 Roads	562,295	46,430	0	608,725	60,885	669,610		669,610	Roads
3016 Public Works	22,893	0	0	22,893	22,893	45,786		45,786	Public Works
4110 Public Health	1,225,973	79,497	50,518	1,355,988	190,602	1,546,590		1,546,590	Public Health
4113 Environmental Health	253,388	37,180	50,308	340,876	67,721	408,597		408,597	Environmental Health
4120 Mental Health	205,444	2,390	0	207,834	(162,703)	45,131		45,131	Mental Health
4123 Mental Health-Substance Abuse	115,792	3,416	0	119,208	(87,021)	32,187		32,187	Mental Health-Substance Abuse
4200 Emergency Medical Service	45,954	748	14,719	61,421	(59,850)	1,571		1,571	Emergency Medical Service
4300 California Childrens Services	119,744	5,521	565	125,830	12,237	138,067		138,067	California Childrens Services
5120 Department Of Human Services	1,296,319	38,357	0	1,334,676	(25,671)	1,309,005		1,309,005	Department Of Human Services
5510 Veterans Service	107,279	4,675	428	112,382	(88,278)	24,104		24,104	Veterans Service
5610 Aging And Adult Services	195,731	0	0	195,731	(116,311)	79,420		79,420	Aging And Adult Services
5923 Employee Training Resource	109,770	1,570	44,474	155,814	(56,736)	99,078		99,078	Employee Training Resource
5940 Community Development	98,296	23,653	0	121,949	119,558	241,507		241,507	Community Development
6210 Library	3,112,849	287,716	47,574	3,448,139	1,168,742	4,616,881		4,616,881	Library

Departments	Sub Totals	Building Allowance	Equipment Allowance	2014-2015 Actual Cost	Carry Forward Variance	Net Costs	Adjustments	2016-2017 Claimable Cost	Departments
6310 Farm & Home Advisor	89,611	23,934	1,493	115,038	(151,400)	(36,362)		(36,362)	Farm & Home Advisor
8950 Garage	163,547	9,023	0	172,570	11,442	184,012		184,012	Garage
8960 Group Health	144,302	0	0	144,302	(219,033)	(74,731)		(74,731)	Group Health
8965 Retiree Group Health	(3,804)	0	0	(3,804)	(59,309)	(63,113)		(63,113)	Retiree Group Health
8970 Liability	83,770	0	0	83,770	(53,523)	30,247		30,247	Liability
8980 Unemployment	12,338	0	0	12,338	(8,321)	4,017		4,017	Unemployment
8990 Workers Compensation	1,144,170	0	0	1,144,170	795,955	1,940,125		1,940,125	Workers Compensation
8991 Golf Courses	3,157	0	0	3,157	(54,244)	(51,087)		(51,087)	Golf Courses
8992 Universal Collection	15,926	0	0	15,926	1,986	17,912		17,912	Universal Collection
8995 Airports	105,820	0	0	105,820	(29,033)	76,787		76,787	Airports
8997 Kern Medical Center	2,514,275	16,634	13,340	2,544,249	316,797	2,861,046		2,861,046	Kern Medical Center
8998 Public Transportation	39,476	3,235	0	42,711	(33,987)	8,724		8,724	Public Transportation
8999 Solid Waste Management	485,369	50,166	0	535,535	284,222	819,757		819,757	Solid Waste Management
9144 Kern Sanitation Authority	29,751	0	0	29,751	(15,556)	14,195		14,195	Kern Sanitation Authority
9146 Ford City-Taft Heights	(11,866)	0	0	(11,866)	(25,871)	(37,737)		(37,737)	Ford City-Taft Heights
9149 Air Pollution Control	38,980	7,951	0	46,931	15,580	62,511		62,511	Air Pollution Control
9405 Kern COG	(24,081)	0	0	(24,081)	(54,350)	(78,431)		(78,431)	Kern COG
9998 C.S.A. (All Funds)	(30,936)	0	0	(30,936)	(149,302)	(180,238)		(180,238)	C.S.A. (All Funds)
9999 All Others	5,942,506	705,466	0	6,647,972	1,637,063	8,285,035		8,285,035	All Others
Total	34,182,686	4,447,056	2,263,565	40,893,307	4,880,214	45,773,521	0	45,773,521	