



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Kern  
Bakersfield, California**

**Date: June 28, 2019  
Filing Ref: KER20**

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 **2019-20**. 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 **Exhibit A** (attached) are formally approved as actual costs for fiscal year **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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. Utility Payments                |
| 2. County Administrative Office   | 11. Risk Management                 |
| 3. Special Services               | 12. General Liability (ISF)         |
| 4. Auditor-Controller             | 13. General Services – Garage (ISF) |
| 5. Treasurer & Tax Collector      | 14. Group Health (ISF)              |
| 6. Information Technology Systems | 15. Public Works (ISF)              |
| 7. County Counsel                 | 16. Retiree Group Health (ISF)      |
| 8. Human Resources                | 17. Unemployment Compensation (ISF) |
| 9. General Services               | 18. Workers' Compensation (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:** The adjustments made in the 2019-20 cost plan will not be included in the 2021-22 cost plan.

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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

Mary B. Bedard  
Name  
Auditor-Controller

**SANDEEP SINGH, Manager  
Local Government Policy Section  
Local Govt Programs & Services Division**

7-2-2019  
Title  
Date

7-3-2019  
Date

**Negotiated by Kirsten Ford  
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment: Exhibit A

Departments	1020 County Admin	1040 Special Services	1110 Auditor- Controller	1120 Treasurer- Tax Coll	1160 Information Technology	1210 County Counsel	1310 Human Resources	1610 General Services	1615 Utility Payments	1910 Risk Manage	2110 Court Funding	2017-2018 Total Allocated
1010 Board Of Supervisors	1,743	2,720	25,363	8	33,666	5,207,274	6,352	116,746	56,788	8	0	5,450,668
1030 Clerk Of The Board	682	568	5,686	3	9,350	4,362	2,376	30,671	10,138	2	4,632	68,470
1130 Assessor	8,086	3,996	50,319	37	587,123	64,407	36,102	194,394	107,549	15	0	1,052,028
1420 Elections	2,798	927	45,023	13	18,375	31,179	5,953	93,085	65,281	13	0	262,647
1640 Construction Services	2,341	838	7,576	11	10,558	16,033	7,217	31,007	14,129	2	0	89,712
1812 Board Of Trade	4,984	243	3,815	3	10,650	569	1,270	54,212	9,361	1	0	85,108
1905 Development Services	2,063	104	3,307	9	16,531	1,240	0	2,013	0	7	0	25,274
2118 County Clerk	531	148	22,283	2	10,022	2,022	635	14,889	5,142	1	0	55,675
2160 Grand Jury	121	6	6,806	1	8,400	3,224	0	24,411	1,510	1	18,828	63,308
2180 District Attorney	25,841	7,535	86,171	117	184,267	16,948	90,789	449,495	34,919	26	92,566	988,674
2183 Family Support	15,779	5,979	94,046	68	40,600	3,236	89,264	40,322	51,134	28	0	340,456
2190 Public Defender	11,300	3,428	38,601	51	103,992	11,030	36,400	233,972	19,382	13	153,539	611,708
2200 Forensic Sciences	4,497	1,173	15,816	20	13,832	0	12,683	17,281	4	7	0	65,313
2210 Sheriff	158,914	31,260	472,836	720	1,150,167	357,734	503,604	3,304,598	2,109,035	1,945	89,114	8,179,927
2340 Probation	62,778	19,358	178,903	285	346,332	99,515	232,678	2,542,568	159,286	275	221,772	3,863,750
2415 Structural Fire	116,135	9,907	351,720	(144)	83,193	(14,812)	242,829	647,078	(636)	699	0	1,435,969
2610 Ag & Measurement	4,626	2,202	17,923	21	54,275	9,820	28,185	97,867	69,915	9	0	284,843
2623 Abatement Cost	1,556	78	4,459	7	4,368	23,658	0	1,453	0	0	0	35,579
2625 Building Inspection	5,143	259	8,710	153	10,600	105	0	8,249	820	7	0	34,046
2700 Recorder	2,351	934	26,153	11	6,712	261	8,275	97,252	1,036	6	0	142,991
2730 Development Services	880	404	7,063	4	37,992	6,997	2,541	48,485	21,225	3	0	125,594
2750 Planning	6,644	2,057	19,143	30	89,972	87,868	16,200	130,961	47,720	6	0	400,601
2760 Animal Control	5,536	2,065	30,847	25	19,399	31,292	22,787	196,462	113,899	20	0	422,332
3000 Roads	43,958	2,212	69,328	114	6,353	9,140	0	160,261	(871)	67	0	290,562
4110 Public Health	20,703	7,093	63,900	94	127,612	9,891	96,817	984,697	339,505	283	0	1,650,595
4120 Behavioral Health	116,055	26,174	354,691	520	321,266	2,980	312,594	440,441	(13,995)	210	12,715	1,573,651
4122 Environmental Health	6,054	2,159	17,674	27	28,121	28	18,286	66,700	6,022	9	0	145,080
4123 MH-Substance Abuse	0	0	2,182	0	0	0	0	0	1,306	0	0	3,488
4200 Emergency Med Svc	0	0	2,213	0	7,120	0	502	9,415	0	0	0	19,250
4300 CACChildrens Services	5,278	1,586	14,580	24	18,575	0	17,541	79,301	33,976	3	0	170,864
5120 Human Services	150,532	48,195	410,588	6,141	260,297	47,325	70,908	319,452	96	170	15,428	1,329,132
5510 Veterans Service	904	688	21,452	4	10,047	1,897	4,652	31,084	23,240	2	0	93,970
5610 Aging & Adult Svc	19,348	4,399	59,213	41	41,903	3,606	63,112	93,868	6,019	11	0	291,520
5923 Emp Train Resource	26,528	5,192	51,508	126	82,388	550	40,833	45,273	91	15	0	252,504
5940 Community Dev	6,745	806	9,688	31	6,808	329	3,598	24,092	(1,630)	3	0	50,470
6210 Library	5,125	1,715	50,454	23	7,873	11,102	51,047	1,824,907	788,600	246	0	2,741,092

Departments	1020 County Admin	1040 Special Services	1110 Auditor- Controller	1120 Treasurer- Tax Coll	1160 Information Technology	1210 County Counsel	1310 Human Resources	1610 General Services	1615 Utility Payments	1910 Risk Manage	2110 Court Funding	2017-2018 Total Allocated
6310 Farm & Home Adv	332	113	14,667	2	10,587	0	1,270	59,469	13,335	5	0	99,780
8950 Garage	2,235	546	23,430	50	4,032	0	2,911	50,336	(4,211)	76	0	79,405
8954 Public Works ISF	43,537	15,562	143,604	0	255,350	0	140,512	296,255	13,978	19	0	908,817
8960 Group Health	0	4,923	51,107	356	269,091	0	181,715	2,359	(518)	0	0	509,033
8965 Retiree Group Health	0	330	5,105	21	0	0	10,974	0	442	0	0	16,872
8970 Liability	8,287	417	10,217	181	0	64,982	0	0	0	(295,038)	0	(210,954)
8980 Unemployment	0	80	2,925	21	0	0	0	0	0	0	0	3,026
8990 Workers Comp	12,334	621	171,700	124	0	26,227	0	0	0	274,961	0	485,967
8991 Golf Courses	246	12	2,388	13	0	0	0	16,480	0	0	0	19,139
8992 Universal Collection	11,919	600	7,804	(1)	0	0	0	0	0	0	0	20,322
8995 Airports	5,522	1,721	27,120	8	10,587	1,144	12,784	22,693	119	497	0	82,195
8997 Kern Medical Center	0	0	2,403	0	0	0	0	0	0	0	0	2,403
8998 Public Transportation	7,724	389	7,692	19	446	262	0	3,480	0	134	0	20,146
8999 Solid Waste Mgt	31,594	1,590	37,707	797	3,932	1,034	0	117,099	(1)	38	0	193,790
9144 Kern Sanitation	2,901	584	3,261	90	2,464	162	5,769	27,894	16	6	0	43,147
9146 Ford City-Taft Height	536	27	2,333	19	0	105	0	0	0	0	0	3,020
9149 Air Pollution Control	1,794	729	6,751	17	5,156	354	3,935	7,612	(1,497)	1	0	24,852
9405 Kern COG	0	0	2,182	8	(578)	295	0	24,045	0	3	0	25,955
9998 C.S.A. ( All Funds )	2,735	138	633	50	0	0	0	0	0	0	0	3,556
9999 All Others	722,209	38,391	478,235	22,682	460,990	255,639	9,997	2,561,239	618,801	22	80,920	5,249,125
	<u>1,700,464</u>	<u>263,181</u>	<u>3,651,304</u>	<u>33,057</u>	<u>4,790,796</u>	<u>6,401,014</u>	<u>2,395,897</u>	<u>15,645,923</u>	<u>4,720,460</u>	<u>(15,163)</u>	<u>689,514</u>	<u>40,276,447</u>

Departments		Total Allocated	Building Depreciation	Equipment Depreciation	2017-2018 Actual Cost	Carry Forward Variance	Net Costs	Adjustments	2019-2020 Claimable Cost	Departments
1010	Board Of Supervisors	5,450,668	60,453	3,019	5,514,140	4,393,118	9,907,258	(410,596)	9,496,662	Board Of Supervisors
1030	Clerk Of The Board	68,470	12,282	0	80,752	(108,455)	(27,703)		(27,703)	Clerk Of The Board
1130	Assessor	1,052,028	116,101	2,512	1,170,641	(101,103)	1,069,538		1,069,538	Assessor
1420	Elections	262,647	50,974	67,855	381,476	(78,176)	303,300		303,300	Elections
1640	Construction Services	89,712	17,169	4,023	110,904	(30,950)	79,954		79,954	Construction Services
1812	Board Of Trade	85,108	693	8,836	94,637	5,415	100,052		100,052	Board Of Trade
1905	Development Services	25,274	0	15,535	40,809	(137,091)	(96,282)		(96,282)	Development Services
2118	County Clerk	55,675	6,034	0	61,709	1,459	63,168		63,168	County Clerk
2160	Grand Jury	63,308	2,031	0	65,339	(11,209)	54,130		54,130	Grand Jury
2180	District Attorney	988,674	163,750	24,072	1,176,496	(66,945)	1,109,551		1,109,551	District Attorney
2183	Family Support	340,456	7,952	0	348,408	(38,755)	309,653		309,653	Family Support
2190	Public Defender	611,708	70,355	1,691	683,754	20,645	704,399		704,399	Public Defender
2200	Forensic Sciences	65,313	0	124,271	189,584	33,153	222,737		222,737	Forensic Sciences
2210	Sheriff	8,179,927	1,854,011	1,203,950	11,237,888	1,924,635	13,162,523		13,162,523	Sheriff
2340	Probation	3,863,750	593,780	353,722	4,811,252	1,501,077	6,312,329		6,312,329	Probation
2415	Structural Fire	1,435,969	8,489	0	1,444,458	(33,898)	1,410,560		1,410,560	Structural Fire
2610	Agriculture & Measurement Std	284,843	60,665	12,064	357,572	(105,798)	251,774		251,774	Agriculture & Measurement Std
2623	Abatement Cost	35,579	0	0	35,579	(453,233)	(417,654)	410,596	(7,058)	Abatement Cost
2625	Building Inspection	34,046	5,378	0	39,424	(10,915)	28,509		28,509	Building Inspection
2700	Recorder	142,991	31,538	19,062	193,591	35,414	229,005		229,005	Recorder
2730	Development Services Agency	125,594	25,225	15,719	166,538	(4,302,800)	(4,136,262)	4,348,834	212,572	Development Services Agency
2750	Planning	400,601	51,252	5,073	456,926	122,414	579,340		579,340	Planning
2760	Animal Control	422,332	749	7,044	430,125	(211,771)	218,354		218,354	Animal Control
3000	Roads	290,562	0	0	290,562	(60,506)	230,056		230,056	Roads
4110	Public Health	1,650,595	258,081	100,947	2,009,623	(190,292)	1,819,331		1,819,331	Public Health
4120	Behavioral Health	1,573,651	2,708	0	1,576,359	1,018,073	2,594,432		2,594,432	Behavioral Health
4122	Environmental Health	145,080	47,743	92,140	284,963	(72,613)	212,350		212,350	Environmental Health
4123	Behavioral Health-Substance Abu	3,488	0	0	3,488	(101,220)	(97,732)		(97,732)	Behavioral Health-Substance Abuse
4200	Emergency Medical Service	19,250	3,216	554	23,020	(52,462)	(29,442)		(29,442)	Emergency Medical Service
4300	California Childrens Services	170,864	23,750	0	194,614	(26,623)	167,991		167,991	California Childrens Services
5120	Department Of Human Services	1,329,132	42,175	0	1,371,307	(116,393)	1,254,914		1,254,914	Department Of Human Services
5510	Veterans Service	93,970	1,831	0	95,801	(33,196)	62,605		62,605	Veterans Service
5610	Aging And Adult Services	291,520	0	0	291,520	62,437	353,957		353,957	Aging And Adult Services
5923	Employee Training Resource	252,504	0	26,511	279,015	12,602	291,617		291,617	Employee Training Resource
5940	Community Development	50,470	27,716	0	78,186	(1,874)	76,312		76,312	Community Development
6210	Library	2,741,092	287,716	53,131	3,081,939	(285,372)	2,796,567		2,796,567	Library

Departments		Total Allocated	Building Depreciation	Equipment Depreciation	2017-2018 Actual Cost	Carry Forward Variance	Net Costs	Adjustments	2019-2020 Claimable Cost	Departments
6310	Farm & Home Advisor	99,780	61,759	2,238	163,777	(15,598)	148,179		148,179	Farm & Home Advisor
8950	Garage	79,405	0	0	79,405	(24,428)	54,977		54,977	Garage
8954	Public Works ISF	908,817	190,127	0	1,098,944	280,849	1,379,793		1,379,793	Public Works ISF
8960	Group Health	509,033	0	0	509,033	614,995	1,124,028		1,124,028	Group Health
8965	Retiree Group Health	16,872	0	0	16,872	34,773	51,645		51,645	Retiree Group Health
8970	Liability	(210,954)	0	0	(210,954)	(245,149)	(456,103)		(456,103)	Liability
8980	Unemployment	3,026	0	0	3,026	478	3,504		3,504	Unemployment
8990	Workers Compensation	485,967	0	0	485,967	(144,875)	341,092		341,092	Workers Compensation
8991	Golf Courses	19,139	0	0	19,139	4,828	23,967		23,967	Golf Courses
8992	Universal Collection	20,322	0	0	20,322	3,148	23,470		23,470	Universal Collection
8995	Airports	82,195	0	0	82,195	9,235	91,430		91,430	Airports
8997	Kern Medical Center	2,403	0	0	2,403	(2,125,873)	(2,123,470)		(2,123,470)	Kern Medical Center
8998	Public Transportation	20,146	0	0	20,146	8,497	28,643		28,643	Public Transportation
8999	Solid Waste Management	193,790	0	0	193,790	(59,731)	134,059		134,059	Solid Waste Management
9144	Kern Sanitation Authority	43,147	0	0	43,147	3,269	46,416		46,416	Kern Sanitation Authority
9146	Ford City-Taft Heights	3,020	0	0	3,020	(915)	2,105		2,105	Ford City-Taft Heights
9149	Air Pollution Control	24,852	5,556	0	30,408	15,902	46,310		46,310	Air Pollution Control
9405	Kern COG	25,955	0	0	25,955	10,191	36,146		36,146	Kern COG
9998	C.S.A. ( All Funds )	3,556	0	0	3,556	(10,648)	(7,092)		(7,092)	C.S.A. ( All Funds )
9999	All Others	5,249,125	628,447	0	5,877,572	(742,167)	5,135,405	(4,348,834)	786,571	All Others
Total		40,276,447	4,719,706	2,143,969	47,140,122	115,573	47,255,695	0	47,255,695	