



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Kern
Bakersfield, California**

**Date: March 9, 2018
Filing Ref: KER19**

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 **Exhibit 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 | 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 and Tax Collector | 14. Group Health (ISF) |
| 6. Information Technology Systems | 15. Retiree Group Health (ISF) |
| 7. County Counsel | 16. Unemployment Compensation (ISF) |
| 8. Human Resources | 17. Workers' Compensation (ISF) |
| 9. General Services | 18. 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: Adjustments made to Public Works ISF in the fiscal year 2018-19 cost plan will not be included in the fiscal year 2020-21 cost plan.

SECTION IV: ACCEPTANCE

COUNTY OF KERN

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Mary B. Bedard

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

Name
Auditor-Controller

Title

3-14-2018

3-15-2018

Date

Date

**Negotiated by Loc Trinh
Telephone (916) 445-2987**

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 Human Resources	1610 General Services	1615 Utility Payments	1910 Risk Manage	2110 Court Funding	2016-2017 Total Allocated
1010 Board Of Supervisors	1,747	2,780	5,211	78	34,392	2,135,282	4,953	183,599	56,573	9	0	2,424,624
1030 Clerk Of The Board	662	605	17,838	29	9,691	4,108	2,120	250,446	9,460	2	2,447	297,408
1130 Assessor	8,123	3,984	25,531	362	633,580	44,807	34,034	313,499	114,034	17	0	1,177,971
1420 Elections	3,521	923	(99,922)	157	19,947	23,941	5,082	156,526	67,280	15	0	177,470
1640 Construction Services	2,181	791	5,850	97	10,974	41,261	5,185	48,150	14,911	2	0	129,402
1812 Board Of Trade	(9,201)	78	3,425	27	10,928	179	1,222	36,312	13,132	2	0	56,104
1900 Eng & Survey Service	2,162	112	3,173	96	17,988	4,944	0	2,493	0	8	0	30,976
2116 County Clerk	396	135	(33,041)	18	5,258	0	1,477	19,769	6,912	1	0	925
2160 Grand Jury	117	6	4,686	5	8,746	6,073	0	35,420	(1,951)	1	9,946	63,049
2180 District Attorney	26,148	7,551	195,565	1,165	168,444	21,059	58,679	608,061	(32,555)	31	58,873	1,113,021
2183 Family Support	15,907	6,080	36,491	1,101	55,290	99	77,576	59,060	11,398	33	0	263,035
2190 Public Defender	11,280	3,445	76,468	503	107,155	1,072	30,363	292,209	(12,713)	15	95,685	605,482
2200 Forensic Sciences	4,642	1,212	12,464	207	13,834	0	9,849	12,741	(22)	8	0	54,935
2210 Sheriff	155,991	31,044	315,835	6,950	1,198,456	523,886	442,816	3,664,213	52,876	1,715	53,911	6,447,693
2340 Probation	62,465	19,140	211,300	2,783	325,518	72,141	178,561	1,867,083	(119,228)	161	119,779	2,739,703
2415 Structural Fire	112,867	9,799	254,279	(779)	89,726	19,338	210,922	965,597	2,264	19,696	0	1,683,709
2610 Ag & Measurement	4,908	2,292	42,079	219	67,775	10,509	20,831	197,639	75,899	11	0	422,162
2620 Code Compliance	1,370	71	3,986	61	3,582	33,526	12	18,282	(32)	0	0	60,858
2625 Building Inspection	4,713	245	7,749	1,538	3,845	207	0	11,975	234	8	0	30,514
2700 Recorder	2,470	948	9,063	110	20,045	138	7,181	50,888	8,042	7	0	98,892
2730 Development Services	972	477	13,790	43	17,289	0	3,173	54,751	22,438	3	0	112,936
2750 Planning	5,930	1,920	64,458	264	15,032	62,901	25,785	152,171	46,209	7	0	374,677
2760 Animal Control	5,470	1,964	81,426	244	20,945	57,650	23,651	448,530	116,437	170	0	756,487
3000 Roads	35,749	1,855	59,835	1,316	16,947	61,749	2,557	105,664	0	89	0	285,761
4110 Public Health	20,525	7,056	71,592	914	120,652	1,834	81,260	797,385	306,641	308	0	1,408,167
4120 Behavioral Health	104,146	21,873	186,490	4,491	266,824	7,691	224,838	419,341	32,774	189	0	1,268,657
4122 Environmental Health	5,934	1,951	15,049	264	27,987	347	18,593	94,003	14,268	9	0	178,405
4123 MH-Substance Abuse	0	1,751	4,383	0	(1,495)	0	102	47,056	7,617	9	6,717	66,140
4200 Emergency Med Svc	0	140	1,871	0	6,003	(3,266)	0	43,854	4,095	0	0	52,697
4300 CAChildrens Services	4,646	1,605	11,804	207	19,653	0	13,416	72,025	31,052	4	0	154,412
5120 Human Services	148,027	47,331	451,370	7,801	333,165	119,742	480,970	563,209	548	193	22,939	2,175,295
5510 Veterans Service	1,063	680	13,573	47	10,782	2,501	4,282	34,704	23,293	3	0	90,928
5610 Aging & Adult Svc	18,393	4,294	110,530	387	61,907	22,221	76,318	45,593	6,702	13	0	346,358
5923 Emp Train Resource	24,096	5,090	33,533	1,102	50,333	618	41,574	42,279	508	18	0	199,151
5940 Community Dev	6,529	786	9,837	291	2,906	632	2,462	43,325	4,294	4	0	71,066
6210 Library	5,706	2,097	78,009	254	25,791	16,179	38,519	1,749,100	809,156	97	0	2,724,908

	1020	1040	1110	1120	1160	1210	1310	1610	1615	1910	2110	2016-2017
Departments	County Admin	Special Services	Auditor-Controller	Treasurer-Tax Coll	Information Technology	County Counsel	Human Resources	General Services	Utility Payments	Risk Manage	Court Funding	Total Allocated
6310 Farm & Home Adv	324	110	3,010	14	12,150	179	993	63,068	13,343	6	0	93,197
8950 Garage	2,265	587	27,626	401	5,449	0	2,717	53,786	904	86	0	93,821
8954 Public Works ISF	40,408	14,329	122,676	0	32,762	0	190,550	452,350	32,055	22	0	885,152
8960 Group Health	0	4,921	50,739	1,643	120,326	0	12,120	3,347	2,636	0	0	195,732
8965 Retirecc Group Health	0	345	5,487	206	0	0	(16,071)	(1)	(4)	0	0	(10,038)
8970 Liability	9,035	469	11,469	1,506	0	(70,240)	0	0	0	(309,905)	0	(357,666)
8980 Unemployment	0	102	3,337	142	0	0	0	0	0	0	0	3,581
8990 Workers Comp	12,603	654	165,294	1,112	0	32,600	0	0	0	328,408	0	540,671
8991 Golf Courses	161	8	1,658	115	0	0	0	23,516	0	0	0	25,458
8992 Universal Collection	9,803	509	6,271	10	0	0	0	0	0	0	0	16,593
8995 Airports	5,263	1,698	42,402	128	16,327	3,641	10,837	39,342	123	606	0	120,367
8997 Kern Medical Center	0	0	29,659	(74)	164,722	95,008	34,662	0	25,619	734	0	350,330
8998 Public Transportation	7,665	398	7,726	295	56	337	0	736	0	136	0	17,349
8999 Solid Waste Mgt	29,717	1,542	39,259	6,851	10,481	3,731	0	103,366	0	36	0	194,983
9144 Kern Sanitation	3,030	579	118	732	1,749	2,020	5,510	32,263	1	8	0	46,010
9146 Ford City-Taft Height	698	36	1,043	162	0	83	0	0	0	0	0	2,022
9149 Air Pollution Control	1,632	702	7,179	145	2,854	625	4,137	10,254	711	1	0	28,240
9405 Kern COG	0	0	1,512	70	(1,880)	1,068	0	(277)	99	3	0	595
9998 C.S.A. (All Funds)	2,672	139	7,929	498	0	0	0	0	0	0	0	11,238
9999 All Others	799,099	48,350	582,955	188,232	493,684	217,284	25,684	2,851,441	1,180,776	22	62,074	6,449,601
	<u>1,724,030</u>	<u>267,589</u>	<u>3,422,929</u>	<u>234,540</u>	<u>4,658,575</u>	<u>3,579,705</u>	<u>2,399,502</u>	<u>17,140,143</u>	<u>2,948,809</u>	<u>43,021</u>	<u>432,371</u>	<u>36,851,214</u>

Departments		Total Allocated	Building Depreciation	Equipment Depreciation	2016-2017 Actual Cost	Carry Forward Variance	Net Costs	Adjustments	2018-2019 Claimable Cost	Departments
1010	Board Of Supervisors	2,424,624	60,407	5,188	2,490,219	1,555,501	4,045,720		4,045,720	Board Of Supervisors
1030	Clerk Of The Board	297,408	12,237	0	309,645	209,613	519,258		519,258	Clerk Of The Board
1130	Assessor	1,177,971	116,000	2,864	1,296,835	222,723	1,519,558		1,519,558	Assessor
1420	Elections	177,470	50,863	67,569	295,902	(70,529)	225,373		225,373	Elections
1640	Construction Services	129,402	16,859	4,023	150,284	20,716	171,000		171,000	Construction Services
1812	Board Of Trade	56,104	2,234	9,760	68,098	(20,439)	47,659		47,659	Board Of Trade
1900	Engineering & Survey Services	30,976	0	19,105	50,081	(493,623)	(443,542)	334,630	(108,912)	Engineering & Survey Services
2116	County Clerk	925	6,685	0	7,610	(17,862)	(10,252)		(10,252)	County Clerk
2160	Grand Jury	63,049	2,031	0	65,080	(24,277)	40,803		40,803	Grand Jury
2180	District Attorney	1,113,021	162,054	39,300	1,314,375	368,111	1,682,486		1,682,486	District Attorney
2183	Family Support	263,035	7,952	0	270,987	27,686	298,673		298,673	Family Support
2190	Public Defender	605,482	69,569	1,691	676,742	139,433	816,175		816,175	Public Defender
2200	Forensic Sciences	54,935	0	115,066	170,001	19,072	189,073		189,073	Forensic Sciences
2210	Sheriff	6,447,693	1,854,071	1,348,923	9,650,687	1,478,483	11,129,170		11,129,170	Sheriff
2340	Probation	2,739,703	596,822	401,710	3,738,235	818,626	4,556,861		4,556,861	Probation
2415	Structural Fire	1,683,709	2,703	0	1,686,412	(112,852)	1,573,560		1,573,560	Structural Fire
2610	Agriculture & Measurement Std	422,162	64,394	39,718	526,274	40,700	566,974		566,974	Agriculture & Measurement Std
2620	Code Compliance	60,858	0	0	60,858	(133,430)	(72,572)	8,638	(63,934)	Code Compliance
2625	Building Inspection	30,514	5,973	0	36,487	(77,832)	(41,345)	75,055	33,710	Building Inspection
2700	Recorder	98,892	31,538	21,562	151,992	(84,507)	67,485		67,485	Recorder
2730	Development Services Agency	112,936	25,225	18,779	156,940	(826,822)	(669,882)		(669,882)	Development Services Agency
2750	Planning	374,677	48,612	1,677	424,966	(84,146)	340,820		340,820	Planning
2760	Animal Control	756,487	749	6,685	763,921	299,998	1,063,919		1,063,919	Animal Control
3000	Roads	285,761	0	0	285,761	(322,964)	(37,203)	344,255	307,052	Roads
4110	Public Health	1,408,167	257,533	92,621	1,758,321	402,333	2,160,654		2,160,654	Public Health
4120	Behavioral Health	1,268,657	1,336	0	1,269,993	1,062,159	2,332,152		2,332,152	Behavioral Health
4122	Environmental Health	178,405	47,743	131,614	357,762	16,886	374,648		374,648	Environmental Health
4123	Behavioral Health-Substance Abu	66,140	1,371	0	67,511	(51,697)	15,814		15,814	Behavioral Health-Substance Abuse
4200	Emergency Medical Service	52,697	3,216	1,109	57,022	(4,399)	52,623		52,623	Emergency Medical Service
4300	California Childrens Services	154,412	23,750	0	178,162	52,332	230,494		230,494	California Childrens Services
5120	Department Of Human Services	2,175,295	41,968	0	2,217,263	882,587	3,099,850		3,099,850	Department Of Human Services
5510	Veterans Service	90,928	1,831	534	93,293	(19,089)	74,204		74,204	Veterans Service
5610	Aging And Adult Services	346,358	0	0	346,358	150,627	496,985		496,985	Aging And Adult Services
5923	Employee Training Resource	199,151	1,344	28,120	228,615	72,801	301,416		301,416	Employee Training Resource
5940	Community Development	71,066	27,716	0	98,782	(23,167)	75,615		75,615	Community Development
6210	Library	2,724,908	287,716	63,361	3,075,985	(372,154)	2,703,831		2,703,831	Library

Departments		Total	Building	Equipment	2016-2017	Carry	Net		2018-2019	Departments
		Allocated	Depreciation	Depreciation	Actual	Forward	Costs	Adjustments	Claimable	
					Cost	Variance			Cost	
6310	Farm & Home Advisor	93,197	61,759	3,525	158,481	43,443	201,924		201,924	Farm & Home Advisor
8950	Garage	93,821	0	0	93,821	(78,749)	15,072		15,072	Garage
8954	Public Works ISF	885,152	190,133	0	1,075,285	1,052,392	2,127,677	(1,051,372)	1,076,305	Public Works ISF
8960	Group Health	195,732	0	0	195,732	51,430	247,162		247,162	Group Health
8965	Retiree Group Health	(10,038)	0	0	(10,038)	(6,234)	(16,272)		(16,272)	Retiree Group Health
8970	Liability	(357,666)	0	0	(357,666)	(441,436)	(799,102)		(799,102)	Liability
8980	Unemployment	3,581	0	0	3,581	(8,757)	(5,176)		(5,176)	Unemployment
8990	Workers Compensation	540,671	0	0	540,671	(603,499)	(62,828)		(62,828)	Workers Compensation
8991	Golf Courses	25,458	0	0	25,458	22,301	47,759		47,759	Golf Courses
8992	Universal Collection	16,593	0	0	16,593	667	17,260		17,260	Universal Collection
8995	Airports	120,367	0	0	120,367	14,547	134,914		134,914	Airports
8997	Kern Medical Center	350,330	0	0	350,330	(2,193,919)	(1,843,589)		(1,843,589)	Kern Medical Center
8998	Public Transportation	17,349	0	0	17,349	(25,362)	(8,013)		(8,013)	Public Transportation
8999	Solid Waste Management	194,983	0	0	194,983	(340,552)	(145,569)	288,794	143,225	Solid Waste Management
9144	Kern Sanitation Authority	46,010	0	0	46,010	16,259	62,269		62,269	Kern Sanitation Authority
9146	Ford City-Taft Heights	2,022	0	0	2,022	13,888	15,910		15,910	Ford City-Taft Heights
9149	Air Pollution Control	28,240	5,556	0	33,796	(13,135)	20,661		20,661	Air Pollution Control
9405	Kern COG	595	0	0	595	24,676	25,271		25,271	Kern COG
9998	C.S.A. (All Funds)	11,238	0	0	11,238	42,174	53,412		53,412	C.S.A. (All Funds)
9999	All Others	6,449,601	624,509	0	7,074,110	426,138	7,500,248		7,500,248	All Others
Total		36,851,214	4,714,459	2,424,504	43,990,177	3,096,870	47,087,047	0	47,087,047	