



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Kern
Bakersfield, California

Date: June 8, 2020
Filing Ref: KER21

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 **2020-21**. 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 **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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. General Liability (ISF) |
| 3. Auditor-Controller | 12. General Services – Garage (ISF) |
| 4. Treasurer & Tax Collector | 13. Group Health (ISF) |
| 5. Information Technology Systems | 14. Public Works (ISF) |
| 6. County Counsel | 15. Retiree Group Health (ISF) |
| 7. Human Resources | 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 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 2020-21 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF KERN

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Mary B. Bedard

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

Name
Auditor-Controller

Title

6-9-2020

6-12-2020

Date

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	2018-2019 Total Allocated
1010 Board Of Supervisors	404	2,411	6,130	1	21,161	548,559	6,937	130,723	66,175	0	0	782,501
1030 Clerk Of The Board	144	474	5,225	0	4,606	16,587	2,145	26,652	12,329	0	11,230	79,392
1130 Assessor	1,780	3,728	22,602	3	835,401	33,135	36,933	189,912	129,586	0	0	1,253,080
1420 Elections	801	770	10,195	1	11,722	66,787	6,141	91,556	75,862	0	0	263,835
1640 Construction Services	519	734	6,846	1	1,238	18,602	5,818	27,073	17,204	0	0	78,035
1812 Board Of Trade	4,967	404	4,367	0	5,013	1,979	2,098	6,742	2,146	0	0	27,716
1905 Development Services	410	87	2,585	1	6,258	1,235	0	2,644	0	0	0	13,220
2118 County Clerk	138	159	3,177	0	(1,692)	48	1,734	4,186	891	0	0	8,641
2160 Grand Jury	28	6	6,034	0	3,989	11,676	0	24,484	1,581	0	45,638	93,436
2180 District Attorney	6,349	7,602	71,104	11	214,560	15,729	92,972	689,343	53,595	0	237,316	1,388,581
2183 Family Support	3,641	6,119	53,000	2	(18,014)	231	115,658	24,092	(680)	0	0	184,049
2190 Public Defender	2,617	2,993	92,068	4	80,385	1,583	31,916	254,688	22,082	0	439,770	928,106
2200 Forensic Sciences	1,079	1,183	15,148	2	2,496	0	9,249	5,844	(1)	0	0	35,000
2210 Sheriff	38,846	31,930	404,805	65	1,522,116	316,517	522,155	4,144,595	2,845,354	(1)	34,747	9,861,129
2340 Probation	14,654	19,081	188,013	25	531,458	51,636	241,408	1,706,739	73,673	0	442,159	3,268,846
2415 Structural Fire	26,765	9,498	258,204	(7)	270,636	1,607	228,179	427,447	901	0	0	1,223,230
2610 Ag & Measurement	1,154	2,371	18,257	2	33,507	6,721	26,511	71,377	74,579	0	0	234,479
2623 Abatement Cost	314	66	3,772	1	309	(161)	0	380	0	0	0	4,681
2625 Building Inspection	1,233	261	7,761	12	(39,518)	481	0	14,099	541	0	0	(15,130)
2700 Recorder	538	931	8,879	1	(9,567)	407	9,037	46,054	5,087	0	0	61,367
2730 Development Services	0	0	0	0	0	0	0	0	0	0	0	0
2750 Planning	1,583	2,675	21,421	3	156,301	268,391	25,896	166,869	47,655	0	0	690,794
2760 Animal Control	1,278	2,201	39,934	2	99,050	25,228	22,742	177,002	126,732	0	0	494,169
3000 Roads	6,991	1,482	53,979	11	35,864	2,877	0	83,473	0	0	0	184,677
4110 Public Health	4,919	7,304	93,179	8	144,295	11,960	126,951	590,228	352,131	0	0	1,330,975
4120 Behavioral Health	33,333	30,853	297,863	49	(20,995)	10,830	317,131	505,794	45,786	0	30,821	1,251,465
4122 Environmental Health	1,543	2,089	15,550	3	(9,233)	197	15,832	33,178	(469)	0	0	58,690
4123 MH-Substance Abuse	0	0	1,540	0	0	0	0	0	0	0	0	1,540
4200 Emergency Med Svc	0	0	1,534	0	0	0	0	5,888	4,727	0	0	12,149
4300 CACChildrens Services	1,094	1,184	11,608	2	3,226	0	11,987	46,544	35,340	0	0	110,985
5120 Human Services	35,239	48,066	416,705	8	850,093	72,081	17,022	862,824	578	0	103,989	2,406,605
5510 Veterans Service	203	621	7,658	0	7,794	1,187	20,493	31,697	24,403	0	0	94,056
5610 Aging & Adult Svc	4,843	4,458	73,413	2	(8,421)	7,657	63,542	31,727	(2)	0	0	177,219
5923 Emp Train Resource	6,901	5,603	54,052	12	93,833	1,265	65,523	75,854	277	0	0	303,320
5940 Community Dev	1,296	719	8,633	2	(6,292)	595	3,396	18,978	1,685	0	0	29,012
6210 Library	1,162	1,660	39,332	2	9,825	22,362	65,650	1,514,347	920,353	0	0	2,574,693

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	2018-2019 Total Allocated
6310 Farm & Home Adv	79	112	2,761	0	2,689	1,385	1,156	48,747	14,476	0	0	71,405
8950 Garage	604	555	20,604	5	619	0	2,601	51,053	99	0	0	76,140
8954 Public Works ISF	10,796	15,546	358,604	0	218,656	2,378	173,745	156,493	6,922	0	0	943,140
8960 Group Health	0	4,869	54,671	45	306,292	0	37,807	1,648	2,265	0	0	407,597
8965 Retiree Group Health	0	311	4,665	2	0	0	(14,456)	0	0	0	0	(9,478)
8970 Liability	1,603	340	10,296	15	0	108,698	0	0	0	74,394	0	195,346
8980 Unemployment	0	86	2,425	2	0	0	0	0	0	0	0	2,513
8990 Workers Comp	3,115	660	193,437	10	0	35,340	0	0	0	208,258	0	440,820
8991 Golf Courses	54	11	1,704	1	0	0	0	30,277	0	0	0	32,047
8992 Universal Collection	2,808	595	7,822	0	0	0	0	0	0	0	0	11,225
8995 Airports	1,427	1,624	70,209	1	(1,109)	2,334	23,528	27,234	(19)	0	0	125,229
8997 Kern Medical Center	0	0	0	0	0	0	0	0	0	0	0	0
8998 Public Transportation	1,812	384	50,061	2	7	323	0	3,989	0	0	0	56,578
8999 Solid Waste Mgt	7,832	1,660	41,976	67	32,056	3,133	0	80,097	0	0	0	166,821
9144 Kern Sanitation	861	592	1,721	9	(323)	689	5,245	11,585	0	0	0	20,379
9146 Ford City-Taft Height	183	39	1,755	2	0	45	0	0	0	0	0	2,024
9149 Air Pollution Control	417	817	6,226	2	11,489	373	9,512	7,114	274	0	0	36,224
9405 Kern COG	0	0	1,534	0	(459)	919	0	0	0	0	0	1,994
9998 C.S.A. (All Funds)	681	144	8,810	4	0	0	0	0	0	0	0	9,639
9999 All Others	168,208	79,608	527,947	1,898	(21,031)	83,867	27,248	2,002,823	896,329	0	145,588	3,912,485
	<u>407,246</u>	<u>307,676</u>	<u>3,691,801</u>	<u>2,294</u>	<u>5,380,290</u>	<u>1,757,473</u>	<u>2,361,442</u>	<u>14,454,093</u>	<u>5,860,447</u>	<u>282,651</u>	<u>1,491,258</u>	<u>35,996,671</u>

Departments	Total Allocated	Building Depreciation	Equipment Depreciation	2018-2019 Actual Cost	Carry Forward Variance	Net Costs	Adjustments	2020-2021 Claimable Cost	Departments
1010 Board Of Supervisors	782,501	63,537	1,966	848,004	(1,642,215)	(794,211)		(794,211)	Board Of Supervisors
1030 Clerk Of The Board	79,392	12,848	0	92,240	(217,405)	(125,165)		(125,165)	Clerk Of The Board
1130 Assessor	1,253,080	121,376	1,774	1,376,230	79,395	1,455,625		1,455,625	Assessor
1420 Elections	263,835	53,651	1,909	319,395	23,493	342,888		342,888	Elections
1640 Construction Services	78,035	17,788	3,684	99,507	(50,777)	48,730		48,730	Construction Services
1812 Board Of Trade	27,716	3,765	34,587	66,068	(2,030)	64,038		64,038	Board Of Trade
1905 Development Services	13,220	0	15,393	28,613	(21,468)	7,145		7,145	Development Services
2118 County Clerk	8,641	7,099	0	15,740	8,130	23,870		23,870	County Clerk
2160 Grand Jury	93,436	2,031	0	95,467	30,387	125,854		125,854	Grand Jury
2180 District Attorney	1,388,581	164,296	11,738	1,564,615	250,240	1,814,855		1,814,855	District Attorney
2183 Family Support	184,049	7,747	0	191,796	(79,191)	112,605		112,605	Family Support
2190 Public Defender	928,106	71,595	1,691	1,001,392	324,650	1,326,042		1,326,042	Public Defender
2200 Forensic Sciences	35,000	0	124,753	159,753	(10,248)	149,505		149,505	Forensic Sciences
2210 Sheriff	9,861,130	1,893,420	1,138,091	12,892,641	3,241,954	16,134,595		16,134,595	Sheriff
2340 Probation	3,268,846	593,548	429,804	4,292,198	553,963	4,846,161		4,846,161	Probation
2415 Structural Fire	1,223,230	8,489	0	1,231,719	(454,693)	777,026		777,026	Structural Fire
2610 Agriculture & Measurement Std	234,479	60,665	15,927	311,071	(215,203)	95,868		95,868	Agriculture & Measurement Std
2623 Abatement Cost	4,681	0	0	4,681	(56,177)	(51,496)		(51,496)	Abatement Cost
2625 Building Inspection	(15,130)	5,378	0	(9,752)	(46,239)	(55,991)		(55,991)	Building Inspection
2700 Recorder	61,367	31,538	8,259	101,164	(50,828)	50,336		50,336	Recorder
2730 Development Services Agency	0	0	0	0	(156,940)	(156,940)		(156,940)	Development Services Agency
2750 Planning	690,794	51,252	20,828	762,874	337,908	1,100,782		1,100,782	Planning
2760 Animal Control	494,169	749	3,084	498,002	(265,919)	232,083		232,083	Animal Control
3000 Roads	184,677	0	0	184,677	(101,084)	83,593		83,593	Roads
4110 Public Health	1,330,975	244,545	113,193	1,688,713	(69,608)	1,619,105		1,619,105	Public Health
4120 Behavioral Health	1,251,465	2,708	0	1,254,173	(15,820)	1,238,353		1,238,353	Behavioral Health
4122 Environmental Health	58,690	45,114	72,677	176,481	(181,281)	(4,800)		(4,800)	Environmental Health
4123 Behavioral Health-Substance Abuse	1,540	0	0	1,540	(65,971)	(64,431)		(64,431)	Behavioral Health-Substance Abuse
4200 Emergency Medical Service	12,149	0	0	12,149	(44,873)	(32,724)		(32,724)	Emergency Medical Service
4300 California Childrens Services	110,985	23,750	0	134,735	(43,427)	91,308		91,308	California Childrens Services
5120 Department Of Human Services	2,406,605	34,532	0	2,441,137	223,874	2,665,011		2,665,011	Department Of Human Services
5510 Veterans Service	94,056	1,791	0	95,847	2,554	98,401		98,401	Veterans Service
5610 Aging And Adult Services	177,219	0	0	177,219	(169,139)	8,080		8,080	Aging And Adult Services
5923 Employee Training Resource	303,320	0	0	303,320	74,705	378,025		378,025	Employee Training Resource
5940 Community Development	29,012	27,716	0	56,728	(42,054)	14,674		14,674	Community Development
6210 Library	2,574,693	287,716	28,477	2,890,886	(185,099)	2,705,787		2,705,787	Library

Departments		Total Allocated	Building Depreciation	Equipment Depreciation	2018-2019 Actual Cost	Carry Forward Variance	Net Costs	Adjustments	2020-2021 Claimable Cost	Departments
6310	Farm & Home Advisor	71,405	61,759	1,679	134,843	(23,638)	111,205		111,205	Farm & Home Advisor
8950	Garage	76,140	0	0	76,140	(17,681)	58,459		58,459	Garage
8954	Public Works ISF	943,140	190,127	0	1,133,267	57,982	1,191,249		1,191,249	Public Works ISF
8960	Group Health	407,597	0	0	407,597	211,865	619,462		619,462	Group Health
8965	Retiree Group Health	(9,478)	0	0	(9,478)	560	(8,918)		(8,918)	Retiree Group Health
8970	Liability	195,346	0	0	195,346	553,012	748,358		748,358	Liability
8980	Unemployment	2,513	0	0	2,513	(1,068)	1,445		1,445	Unemployment
8990	Workers Compensation	440,820	0	0	440,820	(99,851)	340,969		340,969	Workers Compensation
8991	Golf Courses	32,047	0	0	32,047	6,589	38,636		38,636	Golf Courses
8992	Universal Collection	11,225	0	0	11,225	(5,368)	5,857		5,857	Universal Collection
8995	Airports	125,229	0	0	125,229	4,862	130,091		130,091	Airports
8997	Kern Medical Center	0	0	0	0	(350,330)	(350,330)		(350,330)	Kern Medical Center
8998	Public Transportation	56,578	0	0	56,578	39,229	95,807		95,807	Public Transportation
8999	Solid Waste Management	166,821	0	0	166,821	(28,162)	138,659		138,659	Solid Waste Management
9144	Kern Sanitation Authority	20,379	0	0	20,379	(25,631)	(5,252)		(5,252)	Kern Sanitation Authority
9146	Ford City-Taft Heights	2,024	0	0	2,024	2	2,026		2,026	Ford City-Taft Heights
9149	Air Pollution Control	36,224	5,556	0	41,780	7,984	49,764		49,764	Air Pollution Control
9405	Kern COG	1,994	0	0	1,994	1,399	3,393		3,393	Kern COG
9998	C.S.A. (All Funds)	9,639	0	0	9,639	(1,599)	8,040		8,040	C.S.A. (All Funds)
9999	All Others	3,912,485	681,486	0	4,593,971	(2,480,139)	2,113,832		2,113,832	All Others
Total		35,996,672	4,777,572	2,029,514	42,803,758	(1,186,419)	41,617,339	0	41,617,339	