



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

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Kern  
Bakersfield, California**

**Date: May 27, 2021  
Filing Ref: KER22**

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 **2021-22**. 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 **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, 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 reflected on Exhibit A must not be included when calculating carry-forward in the fiscal year 2023-24 Cost Allocation 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

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

Name  
Auditor-Controller

Title

05-27-2021

05-28-2021

Date

Date

**Negotiated by Kirsten Pangilinan  
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	2019-2020 Total Allocated
1010 Board Of Supervisors	1,252	2,494	11,454	87	56,607	571,738	6,656	186,031	63,177	0	0	899,496
1030 Clerk Of The Board	450	595	7,633	31	32,021	6,506	2,059	38,419	12,435	0	(11,539)	88,610
1130 Assessor	5,569	3,525	24,408	386	1,242,067	43,194	43,672	357,158	128,443	0	0	1,848,422
1420 Elections	2,573	876	10,279	178	74,720	44,246	6,009	160,589	74,401	0	0	373,871
1640 Construction Services	1,504	716	5,644	104	653	16,999	4,817	46,399	16,978	0	0	93,814
1812 Board Of Trade	5,422	396	23,920	40	11,853	1,735	2,137	107,137	2,967	0	0	155,607
1905 Development Services	1,250	69	2,192	87	(104)	(1,608)	0	2,731	0	0	0	4,617
2118 County Clerk	437	139	4,118	30	5,096	(232)	1,864	11,342	1,605	0	0	24,399
2160 Grand Jury	90	5	4,728	6	14,564	11,102	0	22,218	2,133	0	(46,896)	7,950
2180 District Attorney	20,707	7,216	128,308	1,436	338,383	7,550	93,160	463,826	69,152	0	(217,288)	912,450
2183 Family Support	13,490	7,406	61,812	236	(44,093)	(511)	99,489	21,208	5,627	0	0	164,664
2190 Public Defender	8,763	2,887	26,400	608	49,697	347	37,400	188,636	26,262	0	(390,128)	(49,128)
2200 Forensic Sciences	3,209	1,103	14,203	223	1,723	0	9,595	15,182	1	0	0	45,239
2210 Sheriff	129,519	31,728	361,638	8,981	1,194,756	736,652	475,805	2,418,256	3,417,027	0	3,828	8,778,190
2340 Probation	48,836	19,022	180,256	3,386	394,058	25,682	223,757	1,195,871	259,853	0	(419,607)	1,931,114
2415 Structural Fire	86,253	8,686	282,129	(733)	182,221	(4,008)	206,515	266,181	2,992	0	0	1,030,236
2610 Ag & Measurement	3,823	2,297	21,075	265	59,464	12,411	31,019	59,413	82,300	0	0	272,067
2623 Abatement Cost	940	52	3,114	65	18	(5,692)	0	806	0	0	0	(697)
2625 Building Inspection	4,413	243	7,075	1,474	18,971	(352)	0	26,990	3,018	0	0	61,832
2700 Recorder	1,689	887	8,521	117	(8,034)	(981)	14,735	25,917	10,085	0	0	52,936
2730 Development Services	0	0	0	0	0	0	0	0	0	0	0	0
2750 Planning	6,006	2,965	17,681	416	207,307	64,364	38,104	172,363	71,398	0	0	580,604
2760 Animal Control	3,962	2,118	40,303	275	132,903	16,132	26,687	143,688	145,931	0	0	511,999
3000 Roads	36,742	2,026	68,876	2,312	3,172	(21,588)	0	91,341	130	0	0	183,011
4110 Public Health	15,946	7,772	115,695	1,106	117,226	(9,466)	103,916	602,931	385,480	0	0	1,340,606
4120 Behavioral Health	125,557	33,744	272,105	3,880	(35,023)	(37,040)	286,221	221,957	70,648	0	(31,670)	910,379
4122 Environmental Health	5,008	1,857	13,415	347	(5,431)	7	14,982	76,469	2,483	0	0	109,137
4123 MH-Substance Abuse	0	0	1,417	0	0	0	0	0	0	0	0	1,417
4200 Emergency Med Svc	0	0	1,417	0	1,428	0	145	6,413	5,095	0	0	14,498
4300 CAChildrens Services	3,153	923	11,464	219	1,707	0	10,828	48,245	38,555	0	0	115,094
5120 Human Services	118,202	46,910	418,906	1,131	655,622	(356,275)	251,135	326,560	3,903	500	(57,032)	1,409,562
5510 Veterans Service	662	497	18,635	46	19,168	1,735	6,666	32,242	23,958	0	0	103,609
5610 Aging & Adult Svc	17,612	4,838	54,269	293	(2,060)	(68,737)	68,664	29,761	7,624	0	0	112,264
5923 Emp Train Resource	26,204	6,351	42,695	1,887	86,920	(2,061)	63,280	49,046	202	0	0	274,524
5940 Community Dev	4,237	679	8,685	294	(3,485)	(2,110)	3,089	43,216	1,990	0	0	56,595
6210 Library	3,825	1,601	31,943	265	379,817	13,357	59,185	1,865,250	876,476	0	0	3,231,719

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	2019-2020 Total Allocated
6310 Farm & Home Adv	258	101	6,563	18	8,529	0	1,128	66,613	35,742	0	0	118,952
8950 Garage	1,988	528	19,490	777	267	0	2,421	51,584	3,085	0	0	80,140
8954 Public Works ISF	38,067	17,065	188,848	0	220,299	(1,089)	174,006	328,207	20,118	0	0	985,521
8960 Group Health	0	4,142	43,913	7,649	244,403	0	(19,101)	(413)	1,511	0	0	282,104
8965 Retiree Group Health	0	264	3,842	267	0	0	(5,270)	0	281	0	0	(616)
8970 Liability	6,479	357	10,355	1,733	0	(344,317)	0	0	0	(27,407)	0	(352,800)
8980 Unemployment	0	69	2,079	112	0	0	0	0	0	0	0	2,260
8990 Workers Comp	11,692	645	214,619	1,196	0	(79,456)	0	0	0	(101,233)	0	47,463
8991 Golf Courses	470	26	1,801	151	0	0	0	19,963	0	0	0	22,411
8992 Universal Collection	9,788	540	6,637	(4)	0	0	0	0	0	0	0	16,961
8995 Airports	4,949	1,621	24,380	162	17,333	(4,298)	16,086	27,480	20	0	0	87,733
8997 Kern Medical Center	0	0	0	0	0	0	0	0	0	0	0	0
8998 Public Transportation	6,472	357	6,250	339	0	(187)	0	8,869	0	0	0	22,100
8999 Solid Waste Mgt	27,855	1,536	42,291	8,114	(2,725)	(8,686)	0	98,262	0	0	0	166,647
9144 Kern Sanitation	2,779	188	1,238	1,496	(865)	(217)	(637)	27,744	0	0	0	31,726
9146 Ford City-Taft Height	661	36	1,667	216	0	(118)	0	0	0	0	0	2,462
9149 Air Pollution Control	1,687	770	6,239	209	2,960	(902)	5,328	17,081	843	0	0	34,215
9405 Kern COG	0	0	1,417	106	(1,149)	(1,388)	0	0	0	0	0	(1,014)
9998 C.S.A. ( All Funds )	1,872	103	10,884	596	0	0	0	0	0	0	0	13,455
9999 All Others	557,269	(9,310)	427,285	252,179	(187,758)	74,653	27,282	1,932,198	1,007,312	(1)	(42,764)	4,038,345
	<u>1,379,591</u>	<u>221,661</u>	<u>3,326,211</u>	<u>304,794</u>	<u>5,485,206</u>	<u>697,091</u>	<u>2,392,834</u>	<u>11,901,380</u>	<u>6,881,241</u>	<u>(128,141)</u>	<u>(1,213,096)</u>	<u>31,248,772</u>

Departments		Total Allocated	Building Depreciation	Equipment Depreciation	2019-2020 Actual Cost	Carry Forward Variance	Net Costs	Adjustments	2021-2022 Claimable Cost	Departments
1010	Board Of Supervisors	899,496	66,823	577	966,896	(4,547,244)	(3,580,348)		(3,580,348)	Board Of Supervisors
1030	Clerk Of The Board	88,610	12,359	0	100,969	20,217	121,186		121,186	Clerk Of The Board
1130	Assessor	1,848,422	131,152	1,883	1,981,457	810,816	2,792,273		2,792,273	Assessor
1420	Elections	373,871	58,443	1,909	434,223	52,747	486,970		486,970	Elections
1640	Construction Services	93,814	18,690	1,160	113,664	2,760	116,424		116,424	Construction Services
1812	Board Of Trade	155,607	3,972	7,381	166,960	72,323	239,283		239,283	Board Of Trade
1905	Development Services	4,617	0	7,615	12,232	(28,577)	(16,345)		(16,345)	Development Services
2118	County Clerk	24,399	7,831	0	32,230	(29,479)	2,751		2,751	County Clerk
2160	Grand Jury	7,950	2,031	0	9,981	(55,358)	(45,377)		(45,377)	Grand Jury
2180	District Attorney	912,450	164,296	5,966	1,082,712	(93,784)	988,928		988,928	District Attorney
2183	Family Support	164,664	5,491	0	170,155	(178,253)	(8,098)		(8,098)	Family Support
2190	Public Defender	(49,128)	70,225	1,691	22,788	(660,966)	(638,178)		(638,178)	Public Defender
2200	Forensic Sciences	45,239	0	137,354	182,593	(6,991)	175,602		175,602	Forensic Sciences
2210	Sheriff	8,778,190	1,922,323	1,066,047	11,766,560	528,672	12,295,232		12,295,232	Sheriff
2340	Probation	1,931,114	604,635	493,092	3,028,841	(1,782,411)	1,246,430		1,246,430	Probation
2415	Structural Fire	1,030,236	8,296	0	1,038,532	(405,926)	632,606		632,606	Structural Fire
2610	Agriculture & Measurement Std	272,067	60,665	20,229	352,961	(4,611)	348,350		348,350	Agriculture & Measurement Std
2623	Abatement Cost	(697)	0	0	(697)	(36,276)	(36,973)		(36,973)	Abatement Cost
2625	Building Inspection	61,832	5,378	0	67,210	27,786	94,996		94,996	Building Inspection
2700	Recorder	52,936	17,411	(4,859)	65,488	(128,103)	(62,615)		(62,615)	Recorder
2730	Development Services Agency	0	0	0	0	(166,538)	(166,538)		(166,538)	Development Services Agency
2750	Planning	580,604	51,252	19,875	651,731	194,805	846,536		846,536	Planning
2760	Animal Control	511,999	11,864	2,714	526,577	96,452	623,029		623,029	Animal Control
3000	Roads	183,011	0	0	183,011	(107,551)	75,460		75,460	Roads
4110	Public Health	1,340,606	244,545	151,123	1,736,274	(273,349)	1,462,925		1,462,925	Public Health
4120	Behavioral Health	910,379	2,708	0	913,087	(663,272)	249,815		249,815	Behavioral Health
4122	Environmental Health	109,137	44,565	65,908	219,610	(65,353)	154,257		154,257	Environmental Health
4123	Behavioral Health-Substance Abu	1,417	0	0	1,417	(2,071)	(654)		(654)	Behavioral Health-Substance Abuse
4200	Emergency Medical Service	14,498	0	0	14,498	(8,522)	5,976		5,976	Emergency Medical Service
4300	California Childrens Services	115,094	23,750	0	138,844	(55,770)	83,074		83,074	California Childrens Services
5120	Department Of Human Services	1,409,562	34,532	0	1,444,094	72,787	1,516,881		1,516,881	Department Of Human Services
5510	Veterans Service	103,609	1,352	0	104,961	9,160	114,121		114,121	Veterans Service
5610	Aging And Adult Services	112,264	0	0	112,264	(179,256)	(66,992)	49,935	(17,057)	Aging And Adult Services
5923	Employee Training Resource	274,524	0	0	274,524	(4,491)	270,033		270,033	Employee Training Resource
5940	Community Development	56,595	27,716	0	84,311	6,125	90,436		90,436	Community Development
6210	Library	3,231,719	287,716	28,026	3,547,461	465,522	4,012,983		4,012,983	Library

Departments		Total Allocated	Building Depreciation	Equipment Depreciation	2019-2020 Actual Cost	Carry Forward Variance	Net Costs	Adjustments	2021-2022 Claimable Cost	Departments
6310	Farm & Home Advisor	118,952	61,759	0	180,711	16,934	197,645		197,645	Farm & Home Advisor
8950	Garage	80,140	0	0	80,140	735	80,875		80,875	Garage
8954	Public Works ISF	985,521	190,127	0	1,175,648	76,704	1,252,352		1,252,352	Public Works ISF
8960	Group Health	282,104	0	0	282,104	(226,929)	55,175		55,175	Group Health
8965	Retiree Group Health	(616)	0	0	(616)	(17,488)	(18,104)		(18,104)	Retiree Group Health
8970	Liability	(352,800)	0	0	(352,800)	(141,846)	(494,646)		(494,646)	Liability
8980	Unemployment	2,260	0	0	2,260	(766)	1,494		1,494	Unemployment
8990	Workers Compensation	47,463	0	0	47,463	(438,504)	(391,041)		(391,041)	Workers Compensation
8991	Golf Courses	22,411	0	0	22,411	3,272	25,683		25,683	Golf Courses
8992	Universal Collection	16,961	0	0	16,961	(3,361)	13,600		13,600	Universal Collection
8995	Airports	87,733	0	0	87,733	5,538	93,271		93,271	Airports
8997	Kern Medical Center	0	0	0	0	(2,403)	(2,403)		(2,403)	Kern Medical Center
8998	Public Transportation	22,100	0	0	22,100	1,954	24,054		24,054	Public Transportation
8999	Solid Waste Management	166,647	0	0	166,647	(27,143)	139,504		139,504	Solid Waste Management
9144	Kern Sanitation Authority	31,726	0	0	31,726	(11,421)	20,305		20,305	Kern Sanitation Authority
9146	Ford City-Taft Heights	2,462	0	0	2,462	(558)	1,904		1,904	Ford City-Taft Heights
9149	Air Pollution Control	34,215	5,556	0	39,771	9,363	49,134		49,134	Air Pollution Control
9405	Kern COG	(1,014)	0	0	(1,014)	(26,969)	(27,983)		(27,983)	Kern COG
9998	C.S.A. ( All Funds )	13,455	0	0	13,455	9,899	23,354		23,354	C.S.A. ( All Funds )
9999	All Others	4,038,345	688,120	0	4,726,465	(1,151,107)	3,575,358	(49,935)	3,525,423	All Others
Total		31,248,772	4,835,583	2,007,691	38,092,046	(9,048,076)	29,043,970	0	29,043,970	