



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Kern
Bakersfield, California**

**Date: June 21, 2022
Filing Ref: KER23**

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 **2022-23**. 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 **2020-21**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, 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-Tax Collector | 14. Group Health (ISF) |
| 6. Information Technology | 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.

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 2022-23 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

6-22-2022

6-22-2022

Date

Date

**Negotiated by Anthony Pok
Telephone (916) 259-5536**

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	2020-2021 Total Allocated
1010 Board Of Supervisors	994	2,428	16,737	207	133,230	729,190	5,400	135,139	93,101	0	0	1,116,426
1030 Clerk Of The Board	372	417	31,780	77	26,766	9,639	2,611	31,136	18,677	0	15,716	137,191
1130 Assessor	4,335	3,311	41,697	903	1,514,982	290,356	34,031	292,036	193,114	0	0	2,374,765
1420 Elections	2,847	661	12,099	593	77,326	56,967	8,171	135,577	105,252	0	0	399,493
1640 Construction Services	1,134	683	6,586	236	984	29,912	3,951	36,423	27,340	0	0	107,249
1812 Board Of Trade	4,629	381	5,133	93	17,442	0	1,473	7,414	4,494	0	0	41,059
1905 Development Services	856	70	2,545	178	809	(604)	0	1,594	0	0	0	5,448
2118 County Clerk	266	124	4,310	55	10,997	(127)	1,473	9,495	548	0	0	27,141
2160 Grand Jury	78	6	4,519	16	28,449	13,718	0	21,944	3,418	0	63,865	136,013
2180 District Attorney	15,701	7,410	47,827	3,268	596,856	13,384	62,279	559,449	94,456	0	362,408	1,763,038
2183 Family Support	10,822	7,325	37,355	355	1,140	289	77,132	6,774	6,025	0	0	147,217
2190 Public Defender	7,326	3,094	25,059	1,525	201,911	3,620	25,512	220,052	34,554	0	604,335	1,126,988
2200 Forensic Sciences	2,705	1,106	11,950	563	241,220	0	7,543	11,079	0	0	0	276,166
2210 Sheriff	108,498	33,452	281,883	22,588	997,842	524,198	504,530	2,778,864	3,177,767	505	98,379	8,528,506
2340 Probation	40,025	19,466	124,360	8,333	355,487	35,915	205,387	986,828	377,800	0	651,688	2,805,289
2415 Structural Fire	73,124	10,042	181,481	677	(6,344)	(5,812)	219,310	149,295	200	0	0	621,973
2610 Ag & Measurement	3,088	2,265	73,079	643	75,255	9,051	25,084	62,018	73,074	0	0	323,557
2623 Abatement Cost	648	53	2,983	135	397	31,445	0	1,847	0	0	0	37,508
2625 Building Inspection	4,054	332	6,502	2,561	5,169	(229)	0	19,617	(1,016)	0	0	36,990
2700 Recorder	1,432	884	13,829	298	2,316	(783)	6,115	31,653	1,579	0	0	57,323
2730 Development Services	0	0	0	0	0	0	0	0	0	0	0	0
2750 Planning	4,876	3,011	15,661	1,015	160,594	(108,780)	19,148	124,003	58,088	0	0	277,616
2760 Animal Control	3,055	1,949	48,530	636	131,587	6,862	22,297	242,852	127,242	0	0	585,010
3000 Roads	33,953	2,780	63,450	4,763	(1,277)	(6,690)	0	86,117	7	0	0	183,103
4110 Public Health	18,901	8,155	59,903	3,935	129,696	(4,032)	93,143	941,534	368,188	0	0	1,619,423
4120 Behavioral Health	103,400	34,481	211,486	5,988	(2,065)	(13,971)	254,899	299,041	28,662	0	43,132	965,053
4122 Environmental Health	3,786	1,795	12,747	788	1,822	(195)	12,492	48,180	4,479	0	0	85,894
4123 MH-Substance Abuse	0	0	1,519	0	0	0	0	0	904	0	0	2,423
4200 Emergency Med Svc	0	0	1,519	0	0	0	0	13,039	4,682	0	0	19,240
4300 CACchildrens Services	2,948	945	11,015	614	361	0	7,498	94,610	35,545	0	0	153,536
5120 Human Services	93,411	47,048	307,444	4,384	(66,977)	(195,844)	194,175	337,026	(1,171)	0	133,710	853,206
5510 Veterans Service	529	507	11,833	110	17,299	1,143	3,651	34,000	23,157	0	0	92,229
5610 Aging & Adult Svc	14,731	5,179	96,468	961	1,958	(26,087)	68,021	11,453	7,093	0	0	179,777
5923 Emp Train Resource	19,357	6,409	37,751	4,149	94,680	(1,947)	42,221	59,051	(41)	0	0	261,630
5940 Community Dev	3,649	761	8,894	760	11,725	(1,848)	4,221	52,466	277	0	0	80,905
6210 Library	2,868	1,553	55,515	597	146,049	13,527	38,738	1,496,881	817,387	0	0	2,573,115

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	2020-2021 Total Allocated
6310 Farm & Home Adv	209	112	5,828	43	5,850	0	982	44,902	18,089	0	0	76,015
8950 Garage	1,445	417	14,107	1,386	324	0	1,718	79,572	(1,611)	0	0	97,358
8954 Public Works ISF	31,218	18,153	140,067	0	272,301	(1,335)	231,328	248,756	3,276	0	0	943,764
8960 Group Health	0	5,188	45,482	16,501	322,419	0	78,797	5	2,243	0	0	470,635
8965 Retiree Group Health	0	333	4,218	429	102	0	11,427	(7)	3	0	0	16,505
8970 Liability	3,788	310	8,378	2,969	0	(153,467)	0	0	0	98,265	0	(39,757)
8980 Unemployment	0	89	2,257	144	0	0	0	0	0	0	0	2,490
8990 Workers Comp	9,190	752	186,546	2,053	0	(46,389)	0	0	0	6,692	0	158,844
8991 Golf Courses	295	24	1,803	203	0	0	0	42,277	0	0	0	44,602
8992 Universal Collection	8,147	667	7,026	49	0	0	0	0	0	0	0	15,889
8995 Airports	4,177	1,621	14,193	428	13,044	(1,568)	7,421	26,791	7	0	0	66,114
8997 Kern Medical Center	0	0	0	0	(1)	0	0	0	0	0	0	(1)
8998 Public Transportation	5,012	410	10,564	1,042	1,825	(281)	0	6,157	0	0	0	24,729
8999 Solid Waste Mgt	24,486	2,005	40,399	13,717	4,566	(7,549)	0	107,960	5	0	0	185,589
9144 Kern Sanitation	2,153	176	1,909	3,192	20,668	(221)	23	13,662	0	0	0	41,562
9146 Ford City-Taft Height	441	36	537	450	0	39	0	0	0	0	0	1,503
9149 Air Pollution Control	1,697	802	5,861	428	9,239	(385)	2,643	10,157	324	0	0	30,766
9405 Kern COG	0	0	1,519	206	93	(687)	0	0	0	0	0	1,131
9998 C.S.A. (All Funds)	1,553	127	4,888	1,236	0	0	0	0	0	0	0	7,804
9999 All Others	459,968	34,009	436,113	549,533	291,096	119,019	18,410	2,118,218	683,994	(6)	210,588	4,920,942
	<u>1,142,177</u>	<u>273,314</u>	<u>2,807,144</u>	<u>666,013</u>	<u>5,849,212</u>	<u>1,309,443</u>	<u>2,303,255</u>	<u>12,036,937</u>	<u>6,391,212</u>	<u>105,456</u>	<u>2,183,821</u>	<u>35,067,984</u>

Departments		Total Allocated	Building Depreciation	Equipment Depreciation	2020-2021 Actual Cost	Carry Forward Variance	Net Costs	Adjustments	2022-2023 Claimable Cost	Departments
1010	Board Of Supervisors	1,116,426	66,621	577	1,183,624	335,620	1,519,244		1,519,244	Board Of Supervisors
1030	Clerk Of The Board	137,191	12,271	0	149,462	57,222	206,684		206,684	Clerk Of The Board
1130	Assessor	2,374,765	130,920	1,276	2,506,961	1,130,731	3,637,692		3,637,692	Assessor
1420	Elections	399,493	58,513	1,909	459,915	140,520	600,435		600,435	Elections
1640	Construction Services	107,249	18,577	0	125,826	26,319	152,145		152,145	Construction Services
1812	Board Of Trade	41,059	3,883	5,996	50,938	(15,130)	35,808		35,808	Board Of Trade
1905	Development Services	5,448	0	3,607	9,055	(19,558)	(10,503)		(10,503)	Development Services
2118	County Clerk	27,141	7,743	0	34,884	19,144	54,028		54,028	County Clerk
2160	Grand Jury	136,013	2,031	0	138,044	42,577	180,621		180,621	Grand Jury
2180	District Attorney	1,763,038	164,296	14,637	1,941,971	377,356	2,319,327		2,319,327	District Attorney
2183	Family Support	147,217	5,491	0	152,708	(39,088)	113,620		113,620	Family Support
2190	Public Defender	1,126,988	70,225	1,691	1,198,904	197,512	1,396,416		1,396,416	Public Defender
2200	Forensic Sciences	276,166	0	139,503	415,669	255,916	671,585		671,585	Forensic Sciences
2210	Sheriff	8,528,506	1,922,323	994,843	11,445,672	(1,446,969)	9,998,703		9,998,703	Sheriff
2340	Probation	2,805,289	631,067	558,956	3,995,312	(296,886)	3,698,426		3,698,426	Probation
2415	Structural Fire	621,973	8,296	0	630,269	(601,450)	28,819		28,819	Structural Fire
2610	Agriculture & Measurement Std	323,557	60,665	28,168	412,390	101,319	513,709		513,709	Agriculture & Measurement Std
2623	Abatement Cost	37,508	0	0	37,508	32,827	70,335		70,335	Abatement Cost
2625	Building Inspection	36,990	5,378	0	42,368	52,120	94,488		94,488	Building Inspection
2700	Recorder	57,323	17,411	0	74,734	(26,430)	48,304		48,304	Recorder
2750	Planning	277,616	76,435	19,089	373,140	(389,734)	(16,594)		(16,594)	Planning
2760	Animal Control	585,010	11,864	2,714	599,588	101,586	701,174		701,174	Animal Control
3000	Roads	183,103	0	0	183,103	(1,574)	181,529		181,529	Roads
4110	Public Health	1,619,423	244,545	173,551	2,037,519	348,806	2,386,325		2,386,325	Public Health
4120	Behavioral Health	965,053	2,708	0	967,761	(286,412)	681,349		681,349	Behavioral Health
4122	Environmental Health	85,894	44,978	0	130,872	(45,609)	85,263		85,263	Environmental Health
4123	Behavioral Health-Substance Abu	2,423	0	0	2,423	883	3,306		3,306	Behavioral Health-Substance Abuse
4200	Emergency Medical Service	19,240	0	0	19,240	7,091	26,331		26,331	Emergency Medical Service
4300	California Childrens Services	153,536	23,750	0	177,286	42,551	219,837		219,837	California Childrens Services
5120	Department Of Human Services	853,206	34,532	0	887,738	(1,553,399)	(665,661)		(665,661)	Department Of Human Services
5510	Veterans Service	92,229	1,352	0	93,581	(2,266)	91,315		91,315	Veterans Service
5610	Aging And Adult Services	179,777	0	0	179,777	2,558	182,335		182,335	Aging And Adult Services
5923	Employee Training Resource	261,630	0	0	261,630	(41,690)	219,940		219,940	Employee Training Resource
5940	Community Development	80,905	24,930	0	105,835	49,107	154,942		154,942	Community Development
6210	Library	2,573,115	287,716	25,195	2,886,026	(4,860)	2,881,166		2,881,166	Library

Departments	Total Allocated	Building Depreciation	Equipment Depreciation	2020-2021 Actual Cost	Carry Forward Variance	Net Costs	Adjustments	2022-2023 Claimable Cost	Departments
6310 Farm & Home Advisor	76,015	61,759	0	137,774	2,931	140,705		140,705	Farm & Home Advisor
8950 Garage	97,358	0	0	97,358	21,218	118,576		118,576	Garage
8954 Public Works ISF	943,764	191,908	0	1,135,672	2,405	1,138,077		1,138,077	Public Works ISF
8960 Group Health	470,635	0	0	470,635	63,038	533,673		533,673	Group Health
8965 Retiree Group Health	16,505	0	0	16,505	25,983	42,488		42,488	Retiree Group Health
8970 Liability	(39,757)	0	0	(39,757)	(235,103)	(274,860)		(274,860)	Liability
8980 Unemployment	2,490	0	0	2,490	(23)	2,467		2,467	Unemployment
8990 Workers Compensation	158,844	0	0	158,844	(281,976)	(123,132)		(123,132)	Workers Compensation
8991 Golf Courses	44,602	0	0	44,602	12,555	57,157		57,157	Golf Courses
8992 Universal Collection	15,889	0	0	15,889	4,664	20,553		20,553	Universal Collection
8995 Airports	66,114	0	0	66,114	(59,115)	6,999		6,999	Airports
8997 Kern Medical Center	(1)	0	0	(1)	(1)	(2)		(2)	Kern Medical Center
8998 Public Transportation	24,729	0	0	24,729	(31,849)	(7,120)		(7,120)	Public Transportation
8999 Solid Waste Management	185,589	0	0	185,589	18,768	204,357		204,357	Solid Waste Management
9144 Kern Sanitation Authority	41,562	0	0	41,562	21,183	62,745		62,745	Kern Sanitation Authority
9146 Ford City-Taft Heights	1,503	0	0	1,503	(521)	982		982	Ford City-Taft Heights
9149 Air Pollution Control	30,766	5,610	0	36,376	(5,404)	30,972		30,972	Air Pollution Control
9405 Kern COG	1,131	0	0	1,131	(863)	268		268	Kern COG
9998 C.S.A. (All Funds)	7,804	0	0	7,804	(1,835)	5,969		5,969	C.S.A. (All Funds)
9999 All Others	4,920,942	663,475	0	5,584,417	990,446	6,574,863		6,574,863	All Others
Total	35,067,984	4,861,273	1,971,712	41,900,969	(902,789)	40,998,180	0	40,998,180	