



**Malia M. Cohen**  
**California State Controller**

**NEGOTIATION AGREEMENT**  
**COUNTYWIDE COST ALLOCATION PLAN**

**County of Kern**  
**Bakersfield, California**

**Date:**  
**Filing Ref:**

**July 25, 2023**  
**KER24**

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 **2023-24**. 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 **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, 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     | 11. General Liability (ISF)         |
| 2. County Administrative Office | 12. General Services – Garage (ISF) |
| 3. Auditor-Controller           | 13. Group Health (ISF)              |
| 4. Treasurer-Tax Collector      | 14. Public Works (ISF)              |
| 5. Information Technology       | 15. Retiree Group Health (ISF)      |
| 6. County Counsel               | 16. Unemployment Compensation (ISF) |
| 7. Human Resources              | 17. Workers’ Compensation (ISF)     |
| 8. General Services             |                                     |
| 9. Utility Payments             |                                     |
| 10. Risk Management             |                                     |

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:** There are no adjustments in the fiscal year 2023-24 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF KERN**

**MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER**

**BY Original signed by**

**BY Original signed by**

**Aimee Espinoza**

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

**Name**

**Auditor-Controller**

**Title**

**7-26-2023**

**Date**

**7-26-2023**

**Date**

cc: State and Federal Agencies  
Attachment: Exhibit A

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

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	2021-2022 Total Allocated
1010 Board Of Supervisors	1,210	5,119	8,478	81	33,784	618,994	4,956	204,078	84,269	0	0	960,969
1030 Clerk Of The Board	478	1,496	6,558	32	21,263	5,796	8,882	47,336	16,795	0	2,984	111,620
1130 Assessor	5,096	6,699	22,886	341	1,503,088	217,953	37,618	415,190	159,668	0	0	2,368,539
1420 Elections	4,728	1,422	13,143	316	200,452	95,330	7,558	306,606	94,311	0	0	723,866
1640 Construction Services	1,393	1,231	6,691	93	7,716	29,245	3,726	62,173	21,776	0	0	134,044
1812 Board Of Trade	25,557	815	5,242	41	31,206	207	991	7,068	3,747	0	0	74,874
1905 Development Services	1,032	49	2,662	69	227	460	0	1,911	0	0	0	6,410
2118 County Clerk	250	105	4,725	17	1,016	(19)	1,487	4,769	(143)	0	0	12,207
2160 Grand Jury	78	4	4,239	5	14,432	8,297	0	21,195	1,984	0	12,127	62,361
2180 District Attorney	19,177	13,698	61,003	1,284	650,175	39,707	82,400	457,148	86,067	0	122,485	1,533,144
2183 Family Support	13,560	13,007	90,013	116	12,861	530	106,213	77,209	(10,092)	0	0	303,417
2190 Public Defender	8,931	5,112	81,229	598	163,705	11,408	29,795	233,308	29,210	0	137,749	701,045
2200 Forensic Sciences	3,333	1,780	13,482	223	262,786	88,637	7,711	61,591	96,042	0	0	535,585
2210 Sheriff	134,133	58,425	460,809	8,979	1,279,892	662,279	555,439	2,762,274	2,044,895	(1)	93,007	8,060,131
2340 Probation	51,266	33,274	167,226	3,432	509,879	602,715	263,876	1,074,130	233,025	0	137,518	3,076,341
2415 Structural Fire	89,428	13,599	331,564	1,627	121,613	4,217	309,983	288,211	1,555	0	0	1,161,797
2610 Ag & Measurement	3,719	4,818	18,314	249	73,287	3,007	20,422	68,670	77,325	0	0	269,811
2623 Abatement Cost	903	43	3,224	60	1,042	93,982	0	1,693	0	0	0	100,947
2625 Building Inspection	4,117	195	6,849	779	18,227	300	0	148,453	2,899	0	0	181,819
2700 Recorder	1,672	1,523	9,971	112	16,423	637	6,649	145,661	(74)	0	0	182,574
2730 Development Services	0	0	0	0	0	0	0	0	0	0	0	0
2750 Planning	6,269	6,053	68,297	420	169,582	(79,846)	31,020	94,238	77,127	0	0	373,160
2760 Animal Control	3,965	3,500	26,667	265	103,355	31,114	31,271	136,492	279,611	0	0	616,240
3000 Roads	31,686	1,502	56,663	1,434	4,537	(336)	0	63,867	80	0	0	159,433
4110 Public Health	29,359	14,271	77,092	1,965	257,298	4,210	145,689	547,183	376,737	0	0	1,453,804
4120 Behavioral Health	129,737	52,410	273,392	2,067	230,967	15,731	240,072	281,169	18,024	0	8,189	1,251,758
4122 Environmental Health	4,833	3,826	16,135	324	14,866	673	15,470	43,865	(211)	0	0	99,781
4123 MH-Substance Abuse	0	0	0	0	0	0	0	0	0	0	0	0
4200 Emergency Med Svc	0	0	1,578	0	0	0	0	11,059	4,349	0	0	16,986
4300 CACchildrens Services	3,580	1,038	11,573	240	2,025	0	7,700	36,517	30,851	0	0	93,524
5120 Human Services	116,428	71,641	398,829	814	362,429	168,074	146,073	442,585	6,296	0	49,630	1,762,799
5510 Veterans Service	632	1,371	5,962	42	18,884	13,462	6,594	27,806	29,364	0	0	104,117
5610 Aging & Adult Svc	19,367	8,690	74,060	(20)	48,746	26,747	85,697	49,796	(9,776)	0	0	303,307
5923 Emp Train Resource	22,602	11,143	90,983	1,546	132,609	2,531	49,804	75,980	890	0	0	388,088
5940 Community Dev	8,213	1,384	11,968	550	6,095	822	3,725	25,262	1,676	0	0	59,695
6210 Library	4,387	2,887	36,439	294	389,059	22,505	51,193	1,056,724	843,138	0	0	2,406,626

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	2021-2022 Total Allocated
6310 Farm & Home Adv	252	154	4,356	17	2,392	0	1,894	45,717	33,574	0	0	88,356
8950 Garage	1,186	560	13,431	394	3,934	0	1,734	62,451	2,630	0	0	86,320
8954 Public Works ISF	68,575	35,489	173,011	0	190,058	1,135	227,043	187,401	16,486	0	0	899,198
8960 Group Health	0	3,717	50,214	4,916	289,960	0	129,432	(23,921)	3,045	0	0	457,363
8965 Retiree Group Health	0	230	4,445	113	0	0	28,276	0	0	0	0	33,064
8970 Liability	4,491	213	8,657	1,007	0	230,138	0	0	0	51,768	0	296,274
8980 Unemployment	0	34	2,030	119	0	0	0	0	0	0	0	2,183
8990 Workers Comp	10,640	504	133,619	711	0	39,349	0	0	0	54,422	0	239,245
8991 Golf Courses	313	15	1,804	58	0	0	0	25,584	0	0	0	27,774
8992 Universal Collection	10,453	496	7,912	54	0	0	0	0	0	0	0	18,915
8995 Airports	10,905	3,624	41,913	214	(1,304)	1,233	21,382	32,224	(2)	0	0	110,189
8997 Kern Medical Center	0	0	0	0	0	0	0	0	0	0	0	0
8998 Public Transportation	6,232	295	6,940	426	2,372	220	0	5,608	0	0	0	22,093
8999 Solid Waste Mgt	31,267	1,482	39,270	3,395	17,718	7,419	0	87,271	795	0	0	188,617
9144 Kern Sanitation	2,524	120	4,942	1,076	2,633	259	83	15,517	0	0	0	27,154
9146 Ford City-Taft Height	591	28	1,977	135	0	56	0	0	0	0	0	2,787
9149 Air Pollution Control	2,170	1,731	7,001	135	8,538	287	3,159	6,845	199	0	0	30,065
9405 Kern COG	0	0	1,578	51	739	561	0	2,229	0	0	0	5,158
9998 C.S.A. ( All Funds )	1,838	87	5,996	375	0	0	0	0	0	0	0	8,296
9999 All Others	513,364	31,178	442,849	182,902	282,806	104,246	10,603	2,477,291	1,022,354	634	103,582	5,171,809
	<u>1,415,920</u>	<u>422,087</u>	<u>3,419,891</u>	<u>224,493</u>	<u>7,463,372</u>	<u>3,074,272</u>	<u>2,685,620</u>	<u>12,205,434</u>	<u>5,680,496</u>	<u>106,823</u>	<u>667,271</u>	<u>37,365,679</u>

Departments		Total Allocated	Building Depreciation	Equipment Depreciation	2021-2022 Actual Cost	Carry Forward Variance	Net Costs	Adjustments	2023-2024 Claimable Cost	Departments
1010	Board Of Supervisors	960,969	70,156	577	1,031,702	64,806	1,096,508		1,096,508	Board Of Supervisors
1030	Clerk Of The Board	111,620	13,413	0	125,033	24,064	149,097		149,097	Clerk Of The Board
1130	Assessor	2,368,539	141,020	1,276	2,510,835	529,378	3,040,213		3,040,213	Assessor
1420	Elections	723,866	63,699	1,909	789,474	355,251	1,144,725		1,144,725	Elections
1640	Construction Services	134,044	19,788	0	153,832	40,168	194,000		194,000	Construction Services
1812	Board Of Trade	74,874	3,744	9,737	88,355	(78,605)	9,750		9,750	Board Of Trade
1905	Development Services	6,410	0	3,155	9,565	(2,667)	6,898		6,898	Development Services
2118	County Clerk	12,207	8,340	0	20,547	(11,683)	8,864		8,864	County Clerk
2160	Grand Jury	62,361	2,031	0	64,392	54,411	118,803		118,803	Grand Jury
2180	District Attorney	1,533,144	172,187	13,678	1,719,009	636,297	2,355,306		2,355,306	District Attorney
2183	Family Support	303,417	5,463	0	308,880	138,725	447,605		447,605	Family Support
2190	Public Defender	701,045	71,272	1,496	773,813	751,025	1,524,838		1,524,838	Public Defender
2200	Forensic Sciences	535,585	0	144,291	679,876	497,283	1,177,159		1,177,159	Forensic Sciences
2210	Sheriff	8,060,131	1,927,636	1,234,959	11,222,726	(543,834)	10,678,892		10,678,892	Sheriff
2340	Probation	3,076,341	622,118	617,658	4,316,117	1,287,276	5,603,393		5,603,393	Probation
2415	Structural Fire	1,161,797	8,296	0	1,170,093	131,561	1,301,654		1,301,654	Structural Fire
2610	Agriculture & Measurement Std	269,811	60,665	25,763	356,239	3,278	359,517		359,517	Agriculture & Measurement Std
2623	Abatement Cost	100,947	0	0	100,947	101,644	202,591		202,591	Abatement Cost
2625	Building Inspection	181,819	5,792	0	187,611	120,401	308,012		308,012	Building Inspection
2700	Recorder	182,574	17,411	0	199,985	134,497	334,482		334,482	Recorder
2750	Planning	373,160	76,431	14,179	463,770	(187,961)	275,809		275,809	Planning
2760	Animal Control	616,240	11,453	3,508	631,201	104,624	735,825		735,825	Animal Control
3000	Roads	159,433	0	0	159,433	(23,578)	135,855		135,855	Roads
4110	Public Health	1,453,804	241,938	189,956	1,885,698	149,424	2,035,122		2,035,122	Public Health
4120	Behavioral Health	1,251,758	252,794	0	1,504,552	591,465	2,096,017		2,096,017	Behavioral Health
4122	Environmental Health	99,781	44,362	0	144,143	(75,467)	68,676		68,676	Environmental Health
4123	Behavioral Health-Substance Abu	0	0	0	0	(1,417)	(1,417)		(1,417)	Behavioral Health-Substance Abusc
4200	Emergency Medical Service	16,986	0	0	16,986	2,488	19,474		19,474	Emergency Medical Service
4300	California Childrens Services	93,524	23,750	0	117,274	(21,570)	95,704		95,704	California Childrens Services
5120	Department Of Human Services	1,762,799	71,444	0	1,834,243	390,149	2,224,392		2,224,392	Department Of Human Services
5510	Veterans Service	104,117	1,569	0	105,686	725	106,411		106,411	Veterans Service
5610	Aging And Adult Services	303,307	0	0	303,307	191,043	494,350		494,350	Aging And Adult Services
5923	Employee Training Resource	388,088	0	0	388,088	113,564	501,652		501,652	Employee Training Resource
5940	Community Development	59,695	24,930	0	84,625	314	84,939		84,939	Community Development
6210	Library	2,406,626	297,287	33,849	2,737,762	(809,699)	1,928,063		1,928,063	Library

Departments	Total Allocated	Building Depreciation	Equipment Depreciation	2021-2022 Actual Cost	Carry Forward Variance	Net Costs	Adjustments	2023-2024 Claimable Cost	Departments
6310 Farm & Home Advisor	88,356	61,759	0	150,115	(30,596)	119,519		119,519	Farm & Home Advisor
8950 Garage	86,320	0	0	86,320	6,180	92,500		92,500	Garage
8954 Public Works ISF	899,198	191,913	0	1,091,111	(84,537)	1,006,574		1,006,574	Public Works ISF
8960 Group Health	457,363	0	0	457,363	175,259	632,622		632,622	Group Health
8965 Retiree Group Health	33,064	0	0	33,064	33,680	66,744		66,744	Retiree Group Health
8970 Liability	296,274	0	0	296,274	649,074	945,348		945,348	Liability
8980 Unemployment	2,183	0	0	2,183	(77)	2,106		2,106	Unemployment
8990 Workers Compensation	239,245	0	0	239,245	191,782	431,027		431,027	Workers Compensation
8991 Golf Courses	27,774	0	0	27,774	5,363	33,137		33,137	Golf Courses
8992 Universal Collection	18,915	0	0	18,915	1,954	20,869		20,869	Universal Collection
8995 Airports	110,189	0	0	110,189	22,456	132,645		132,645	Airports
8997 Kern Medical Center	0	0	0	0	0	0		0	Kern Medical Center
8998 Public Transportation	22,093	0	0	22,093	(7)	22,086		22,086	Public Transportation
8999 Solid Waste Management	188,617	0	0	188,617	21,970	210,587		210,587	Solid Waste Management
9144 Kern Sanitation Authority	27,154	0	0	27,154	(4,572)	22,582		22,582	Kern Sanitation Authority
9146 Ford City-Taft Heights	2,787	0	0	2,787	325	3,112		3,112	Ford City-Taft Heights
9149 Air Pollution Control	30,065	5,610	0	35,675	(4,096)	31,579		31,579	Air Pollution Control
9405 Kern COG	5,158	0	0	5,158	6,172	11,330		11,330	Kern COG
9998 C.S.A. ( All Funds )	8,296	0	0	8,296	(5,159)	3,137		3,137	C.S.A. ( All Funds )
9999 All Others	5,171,809	650,468	0	5,822,277	1,095,812	6,918,089		6,918,089	All Others
<b>Total</b>	<b>37,365,679</b>	<b>5,168,739</b>	<b>2,295,991</b>	<b>44,830,409</b>	<b>6,738,363</b>	<b>51,568,772</b>	<b>0</b>	<b>51,568,772</b>	