



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Kern
Bakersfield, California**

**Date:
Filing Ref:**

**June 27, 2024
KER25**

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 **2024-25**. 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 **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, 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 | 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 2024-25 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF KERN

BY Original signed by

Aimee Espinoza

Name
Auditor-Controller

Title
06-27-2024

Date

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY Original signed by

SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division
06-27-2024

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	2022-2023 Total Allocated
1010 Board Of Supervisors	1,236	6,022	10,897	178	27,037	756,967	5,408	206,417	77,062	0	0	1,091,224
1030 Clerk Of The Board	493	1,759	9,926	71	96,815	10,134	7,581	54,355	17,372	0	4,813	203,319
1130 Assessor	4,835	7,757	27,973	697	1,463,065	142,263	38,001	372,677	149,629	0	0	2,206,897
1420 Elections	3,324	1,404	28,801	479	(9,495)	136,564	36,360	194,420	91,840	0	0	483,697
1640 Construction Services	1,393	1,475	5,915	201	10,020	23,928	4,056	55,923	19,928	0	0	122,839
1812 Board Of Trade	4,544	1,016	6,551	79	6,600	665	1,082	5,645	3,485	0	0	29,667
1905 Development Services	928	58	2,199	134	48	4,591	0	2,632	0	0	0	10,590
2118 County Clerk	318	158	6,696	46	10,047	507	1,622	3,988	(210)	0	0	23,172
2160 Grand Jury	86	5	4,115	12	12,463	11,521	0	22,265	6,110	0	19,557	76,134
2180 District Attorney	18,137	16,259	66,347	2,614	743,958	17,898	81,293	647,962	180,775	0	139,484	1,914,727
2183 Family Support	13,856	16,033	63,926	251	(31,203)	3,916	121,714	882	223	0	0	189,598
2190 Public Defender	9,162	5,243	38,754	1,320	152,061	37,429	27,717	214,561	57,949	0	193,269	737,465
2200 Forensic Sciences	2,767	1,976	16,041	399	319,880	0	7,571	115,613	165,196	0	0	629,443
2210 Sheriff	130,660	65,953	417,611	18,829	1,441,730	552,885	565,405	3,150,283	4,107,801	0	76,242	10,527,399
2340 Probation	50,022	38,720	189,910	7,209	494,434	113,186	258,396	1,661,395	478,456	0	202,551	3,494,279
2415 Structural Fire	92,450	17,101	303,077	2,247	177,179	17,559	225,647	649,959	(897)	0	0	1,484,322
2610 Ag & Measurement	3,491	5,441	36,019	503	42,113	8,197	19,845	43,856	92,185	0	0	251,650
2623 Abatement Cost	1,341	84	4,956	193	1,348	(349)	0	2,545	0	0	0	10,118
2625 Building Inspection	4,380	275	7,907	1,257	13,740	23	0	6,435	(291)	0	0	33,726
2700 Recorder	1,770	1,649	12,778	255	(5,594)	2,278	6,551	166,854	(6,226)	0	0	180,315
2730 Development Services	0	0	0	0	0	0	0	0	0	0	0	0
2750 Planning	5,190	6,953	23,503	748	176,453	31,466	24,426	175,132	86,182	0	0	530,053
2760 Animal Control	4,211	3,457	29,446	607	157,530	38,406	22,543	87,244	326,929	0	0	670,373
3000 Roads	34,836	2,185	62,992	2,458	4,505	(19,995)	0	138,114	556	0	0	225,651
4110 Public Health	18,592	18,035	75,190	2,679	254,799	7,716	137,364	1,016,618	522,105	0	0	2,053,098
4120 Behavioral Health	128,932	59,294	324,884	4,625	216,072	28,130	248,194	212,641	52,791	0	13,208	1,288,771
4122 Environmental Health	4,906	4,437	20,752	707	17,897	(6,325)	14,249	30,206	(951)	0	0	85,878
4123 MH-Substance Abuse	0	0	0	0	0	0	0	0	0	0	0	0
4200 Emergency Med Svc	0	0	903	0	787	0	0	7,877	6,782	0	0	16,349
4300 CAChildrens Services	3,357	1,472	14,727	484	419	0	8,334	59,016	49,769	0	0	137,578
5120 Human Services	120,303	82,098	459,888	2,996	433,377	376,512	159,664	314,885	(5,520)	0	60,112	2,004,315
5510 Veterans Service	574	1,524	15,518	83	11,428	443	5,384	(45,309)	26,888	0	0	16,533
5610 Aging & Adult Svc	20,255	10,101	83,360	404	54,540	90,075	88,147	11,882	478	0	0	359,242
5923 Emp Train Resource	24,787	14,118	69,978	3,619	152,221	4,245	80,430	38,015	(1,955)	0	0	385,458
5940 Community Dev	5,565	1,439	13,462	802	(2,351)	2,121	2,806	45,352	889	0	0	70,085
6210 Library	4,107	3,477	34,921	592	398,599	44,186	65,914	1,114,424	1,085,576	0	0	2,751,796

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	2022-2023 Total Allocated
6310 Farm & Home Adv	235	169	6,201	34	1,809	0	1,133	52,224	26,128	0	0	87,933
8950 Garage	1,395	1,158	17,304	834	5,865	0	1,893	165,577	(1,860)	0	0	192,166
8954 Public Works ISF	76,787	39,023	213,692	0	(140,319)	(8,685)	245,891	283,251	(5,681)	0	0	703,959
8960 Group Health	0	4,607	58,243	8,200	246,751	0	220,579	(1,739)	466	0	0	537,107
8965 Retiree Group Health	0	270	4,136	268	13	0	23,593	0	56	0	0	28,336
8970 Liability	4,773	299	8,798	1,951	0	458,566	0	0	0	18,508	0	492,895
8980 Unemployment	0	40	1,408	390	0	0	(675)	0	0	0	0	1,163
8990 Workers Comp	10,840	680	149,448	1,209	0	101,542	0	0	0	209,236	0	472,955
8991 Golf Courses	235	15	1,153	94	0	0	0	5,803	0	0	0	7,300
8992 Universal Collection	10,303	646	8,703	82	0	0	0	0	0	0	0	19,734
8995 Airports	5,190	4,103	24,230	580	6,016	2,801	14,588	121,104	53	0	0	178,665
8997 Kern Medical Center	0	0	0	0	0	0	0	0	0	0	0	0
8998 Public Transportation	5,707	358	6,598	1,154	26	583	0	3,470	0	0	0	17,896
8999 Solid Waste Mgt	31,055	1,948	49,019	6,201	(2,615)	17,531	0	44,623	(738)	0	0	147,024
9144 Kern Sanitation	1,929	121	(1,022)	2,024	(4,426)	921	0	12,531	0	0	0	12,078
9146 Ford City-Taft Height	392	25	1,018	276	0	476	0	0	0	0	0	2,187
9149 Air Pollution Control	2,113	2,008	7,454	241	9,942	340	6,213	3,643	(279)	0	0	31,675
9405 Kern COG	0	0	903	126	452	739	0	7,625	0	0	0	9,845
9998 C.S.A. (All Funds)	1,777	111	(4,311)	1,051	0	0	0	0	0	0	0	(1,372)
9999 All Others	628,038	49,135	542,542	424,548	118,259	237,391	31,635	2,394,486	1,298,969	0	140,763	5,865,766
	<u>1,501,577</u>	<u>501,694</u>	<u>3,585,440</u>	<u>507,041</u>	<u>7,084,295</u>	<u>3,249,347</u>	<u>2,810,554</u>	<u>13,877,362</u>	<u>8,908,020</u>	<u>227,744</u>	<u>849,999</u>	<u>43,103,073</u>

Departments		Total Allocated	Building Depreciation	Equipment Depreciation	2022-2023 Actual Cost	Carry Forward Variance	Net Costs	Adjustments	2024-2025 Claimable Cost	Departments
1010	Board Of Supervisors	1,091,224	73,358	577	1,165,159	(18,465)	1,146,694		1,146,694	Board Of Supervisors
1030	Clerk Of The Board	203,319	14,098	0	217,417	67,955	285,372		285,372	Clerk Of The Board
1130	Assessor	2,206,897	148,497	1,276	2,356,670	(150,291)	2,206,379		2,206,379	Assessor
1420	Elections	483,697	67,283	7,018	557,998	98,083	656,081		656,081	Elections
1640	Construction Services	122,839	20,786	0	143,625	17,799	161,424		161,424	Construction Services
1812	Board Of Trade	29,667	3,918	12,124	45,709	(5,229)	40,480		40,480	Board Of Trade
1905	Development Services	10,590	0	2,929	13,519	4,464	17,983		17,983	Development Services
2118	County Clerk	23,172	8,765	0	31,937	(2,947)	28,990		28,990	County Clerk
2160	Grand Jury	76,134	2,031	0	78,165	(59,879)	18,286		18,286	Grand Jury
2180	District Attorney	1,914,727	168,346	13,414	2,096,487	154,516	2,251,003		2,251,003	District Attorney
2183	Family Support	189,598	5,413	0	195,011	42,303	237,314		237,314	Family Support
2190	Public Defender	737,465	70,249	2,096	809,810	(389,094)	420,716		420,716	Public Defender
2200	Forensic Sciences	629,443	0	132,184	761,627	345,958	1,107,585		1,107,585	Forensic Sciences
2210	Sheriff	10,527,399	2,056,232	1,243,455	13,827,086	2,381,414	16,208,500		16,208,500	Sheriff
2340	Probation	3,494,279	621,227	634,219	4,749,725	754,413	5,504,138		5,504,138	Probation
2415	Structural Fire	1,484,322	8,296	0	1,492,618	862,349	2,354,967		2,354,967	Structural Fire
2610	Agriculture & Measurement Std	251,650	60,665	25,763	338,078	(74,312)	263,766		263,766	Agriculture & Measurement Std
2623	Abatement Cost	10,118	0	0	10,118	(27,390)	(17,272)		(17,272)	Abatement Cost
2625	Building Inspection	33,726	5,792	0	39,518	(2,850)	36,668		36,668	Building Inspection
2700	Recorder	180,315	17,411	0	197,726	122,992	320,718		320,718	Recorder
2750	Planning	530,053	76,431	11,385	617,869	244,729	862,598		862,598	Planning
2760	Animal Control	670,373	11,453	4,076	685,902	86,314	772,216		772,216	Animal Control
3000	Roads	225,651	0	0	225,651	42,548	268,199		268,199	Roads
4110	Public Health	2,053,098	241,670	183,950	2,478,718	441,199	2,919,917		2,919,917	Public Health
4120	Behavioral Health	1,288,771	646,885	0	1,935,656	967,895	2,903,551		2,903,551	Behavioral Health
4122	Environmental Health	85,878	44,362	0	130,240	(632)	129,608		129,608	Environmental Health
4123	Behavioral Health-Substance Abuse	0	0	0	0	(2,423)	(2,423)		(2,423)	Behavioral Health-Substance Abuse
4200	Emergency Medical Service	16,349	0	0	16,349	(2,891)	13,458		13,458	Emergency Medical Service
4300	California Childrens Services	137,578	23,750	0	161,328	(15,958)	145,370		145,370	California Childrens Services
5120	Department Of Human Services	2,004,315	71,443	0	2,075,758	1,188,020	3,263,778		3,263,778	Department Of Human Services
5510	Veterans Service	16,533	1,551	0	18,084	(75,497)	(57,413)		(57,413)	Veterans Service
5610	Aging And Adult Services	359,242	0	0	359,242	179,465	538,707		538,707	Aging And Adult Services
5923	Employee Training Resource	385,458	0	0	385,458	123,828	509,286		509,286	Employee Training Resource
5940	Community Development	70,085	24,930	0	95,015	(10,820)	84,195		84,195	Community Development
6210	Library	2,751,796	297,287	26,381	3,075,464	189,438	3,264,902		3,264,902	Library

Departments		2022-2023			Carry	Net	2024-2025		Departments
		Total Allocated	Building Depreciation	Equipment Depreciation	Actual Cost		Forward Variance	Adjustments	
6310	Farm & Home Advisor	87,933	61,759	0	149,692	11,918	161,610	161,610	Farm & Home Advisor
8950	Garage	192,166	0	0	192,166	94,808	286,974	286,974	Garage
8954	Public Works ISF	703,959	191,913	0	895,872	(239,800)	656,072	656,072	Public Works ISF
8960	Group Health	537,107	0	0	537,107	66,472	603,579	603,579	Group Health
8965	Retiree Group Health	28,336	0	0	28,336	11,831	40,167	40,167	Retiree Group Health
8970	Liability	492,895	0	0	492,895	532,652	1,025,547	1,025,547	Liability
8980	Unemployment	1,163	0	0	1,163	(1,327)	(164)	(164)	Unemployment
8990	Workers Compensation	472,955	0	0	472,955	314,111	787,066	787,066	Workers Compensation
8991	Golf Courses	7,300	0	0	7,300	(37,302)	(30,002)	(30,002)	Golf Courses
8992	Universal Collection	19,734	0	0	19,734	3,845	23,579	23,579	Universal Collection
8995	Airports	178,665	0	0	178,665	112,551	291,216	291,216	Airports
8997	Kern Medical Center	0	0	0	0	1	1	1	Kern Medical Center
8998	Public Transportation	17,896	0	0	17,896	(6,833)	11,063	11,063	Public Transportation
8999	Solid Waste Management	147,024	0	0	147,024	(38,565)	108,459	108,459	Solid Waste Management
9144	Kern Sanitation Authority	12,078	0	0	12,078	(29,484)	(17,406)	(17,406)	Kern Sanitation Authority
9146	Ford City-Taft Heights	2,187	0	0	2,187	684	2,871	2,871	Ford City-Taft Heights
9149	Air Pollution Control	31,675	5,610	0	37,285	909	38,194	38,194	Air Pollution Control
9405	Kern COG	9,845	0	0	9,845	8,714	18,559	18,559	Kern COG
9998	C.S.A. (All Funds)	(1,372)	0	0	(1,372)	(9,176)	(10,548)	(10,548)	C.S.A. (All Funds)
9999	All Others	5,865,766	635,386	0	6,501,152	916,735	7,417,887	7,417,887	All Others
Total		43,103,073	5,686,797	2,300,847	51,090,717	9,189,748	60,280,465	0 60,280,465	