



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Kern
Bakersfield, California**

**Date:
Filing Ref:**

**July 10, 2025
KER26**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (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 **2025-26**. 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 **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, 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 | 9. Risk Management |
| 2. County Administrative Office | 10. General Liability (ISF) |
| 3. Treasurer-Tax Collector | 11. General Services – Garage (ISF) |
| 4. Information Technology | 12. Group Health (ISF) |
| 5. County Counsel | 13. Public Works (ISF) |
| 6. Human Resources | 14. Retiree Group Health (ISF) |
| 7. General Services | 15. Unemployment Compensation (ISF) |
| 8. Utility Payments | 16. 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 2025-26 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF KERN

BY Original signed by
Aimee X. Espinoza
Name
Auditor-Controller-County Clerk
Title
07-10-2025
Date

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY Original signed by
SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division
07-11-2025
Date

cc: State and Federal Agencies
Attachment: Exhibit A

Negotiated by Anthony Pok
Telephone (916) 259-5536

		2023-2024			Carry				2025-2026	
		Total	Building	Equipment	Actual	Forward	Net		Claimable	
Departments		Allocated	Depreciation	Depreciation	Cost	Variance	Costs	Adjustments	Cost	Departments
1010	Board Of Supervisors	1,327,010	65,829	933	1,393,772	362,070	1,755,842		1,755,842	Board Of Supervisors
1030	Clerk Of The Board	92,017	14,098	0	106,115	(18,918)	87,197		87,197	Clerk Of The Board
1130	Assessor	2,180,558	148,497	1,276	2,330,331	(180,504)	2,149,827		2,149,827	Assessor
1420	Elections	611,619	67,283	40,329	719,231	(70,243)	648,988		648,988	Elections
1640	Construction Services	174,593	20,786	670	196,049	42,217	238,266		238,266	Construction Services
1812	Board Of Trade	28,741	3,918	15,590	48,249	(40,106)	8,143		8,143	Board Of Trade
1905	Development Services	6,217	0	2,929	9,146	(419)	8,727		8,727	Development Services
2118	County Clerk	15,528	8,765	0	24,293	3,746	28,039		28,039	County Clerk
2160	Grand Jury	108,140	2,031	0	110,171	45,779	155,950		155,950	Grand Jury
2180	District Attorney	2,567,343	151,821	13,575	2,732,739	1,013,730	3,746,469		3,746,469	District Attorney
2183	Family Support	384,338	5,371	0	389,709	80,829	470,538		470,538	Family Support
2190	Public Defender	999,499	61,499	1,775	1,062,773	288,960	1,351,733		1,351,733	Public Defender
2200	Forensic Sciences	741,162	0	140,341	881,503	201,627	1,083,130		1,083,130	Forensic Sciences
2210	Sheriff	10,431,549	1,822,752	1,491,682	13,745,983	2,523,257	16,269,240		16,269,240	Sheriff
2340	Probation	4,339,404	611,577	729,183	5,680,164	1,364,047	7,044,211		7,044,211	Probation
2415	Structural Fire	1,329,571	8,296	0	1,337,867	167,774	1,505,641		1,505,641	Structural Fire
2610	Agriculture & Measurement Std	283,151	60,665	25,763	369,579	13,340	382,919		382,919	Agriculture & Measurement Std
2623	Abatement Cost	15,553	0	0	15,553	(85,394)	(69,841)		(69,841)	Abatement Cost
2625	Building Inspection	39,446	4,420	0	43,866	(143,745)	(99,879)		(99,879)	Building Inspection
2700	Recorder	78,804	17,411	0	96,215	(103,770)	(7,555)		(7,555)	Recorder
2750	Planning	435,910	76,431	8,718	521,059	57,289	578,348		578,348	Planning
2760	Animal Control	871,381	11,453	9,284	892,118	260,917	1,153,035		1,153,035	Animal Control
3000	Roads	232,218	0	0	232,218	72,785	305,003		305,003	Roads
4110	Public Health	1,672,879	232,451	212,775	2,118,105	232,407	2,350,512		2,350,512	Public Health
4120	Behavioral Health	1,709,591	646,864	0	2,356,455	851,903	3,208,358		3,208,358	Behavioral Health
4122	Environmental Health	108,543	44,673	0	153,216	9,073	162,289		162,289	Environmental Health
4123	Behavioral Health-Substance Abuse	50,925	0	0	50,925	50,925	101,850		101,850	Behavioral Health-Substance Abuse
4200	Emergency Medical Service	14,765	0	0	14,765	(2,221)	12,544		12,544	Emergency Medical Service
4300	California Childrens Services	119,901	0	0	119,901	2,627	122,528		122,528	California Childrens Services
5120	Department Of Human Services	2,871,646	52,477	0	2,924,123	1,089,880	4,014,003		4,014,003	Department Of Human Services
5510	Veterans Service	114,485	364	0	114,849	9,163	124,012		124,012	Veterans Service
5610	Aging And Adult Services	436,960	0	0	436,960	133,653	570,613		570,613	Aging And Adult Services
5923	Employee Training Resource	380,308	0	0	380,308	(7,780)	372,528		372,528	Employee Training Resource
5940	Community Development	47,275	24,930	167	72,372	(12,253)	60,119		60,119	Community Development
6210	Library	2,808,987	297,287	23,360	3,129,634	391,872	3,521,506		3,521,506	Library

		2023-2024			Carry	2025-2026				
		Total	Building	Equipment	Actual	Forward	Net		Claimable	
Departments		Allocated	Depreciation	Depreciation	Cost	Variance	Costs	Adjustments	Cost	Departments
6310	Farm & Home Advisor	89,285	61,759	0	151,044	929	151,973		151,973	Farm & Home Advisor
8950	Garage	94,666	0	0	94,666	8,346	103,012		103,012	Garage
8954	Public Works ISF	782,132	191,913	0	974,045	(117,066)	856,979		856,979	Public Works ISF
8960	Group Health	480,218	0	0	480,218	22,855	503,073		503,073	Group Health
8965	Retiree Group Health	140,970	0	0	140,970	107,906	248,876		248,876	Retiree Group Health
8970	Liability	322,683	0	0	322,683	26,409	349,092		349,092	Liability
8980	Unemployment	617	0	0	617	(1,566)	(949)		(949)	Unemployment
8990	Workers Compensation	97,655	0	0	97,655	(141,590)	(43,935)		(43,935)	Workers Compensation
8991	Golf Courses	1,160	0	0	1,160	(26,614)	(25,454)		(25,454)	Golf Courses
8992	Universal Collection	22,528	0	0	22,528	3,613	26,141		26,141	Universal Collection
8995	Airports	218,837	0	0	218,837	108,648	327,485		327,485	Airports
8997	Kern Medical Center	0	0	0	0	0	0		0	Kern Medical Center
8998	Public Transportation	28,438	0	0	28,438	6,345	34,783		34,783	Public Transportation
8999	Solid Waste Management	231,907	0	0	231,907	43,290	275,197		275,197	Solid Waste Management
9144	Kern Sanitation Authority	44,059	0	0	44,059	16,905	60,964		60,964	Kern Sanitation Authority
9146	Ford City-Taft Heights	1,616	0	0	1,616	(1,171)	445		445	Ford City-Taft Heights
9149	Air Pollution Control	22,088	5,610	0	27,698	(7,977)	19,721		19,721	Air Pollution Control
9405	Kern COG	759	0	0	759	(4,399)	(3,640)		(3,640)	Kern COG
9998	C.S.A. (All Funds)	8,411	0	0	8,411	115	8,526		8,526	C.S.A. (All Funds)
9999	All Others	4,612,544	572,743	0	5,185,287	(636,990)	4,548,297		4,548,297	All Others
Total		44,833,638	5,293,974	2,718,350	52,845,962	8,015,553	60,861,515	0	60,861,515	