



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Tulare
Visalia, California

Date: March 29, 2019
Filing Ref: TUL20

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 **2019-20**. 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 **Schedule A** (attached) are formally approved as actual costs for fiscal year **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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 | 8. Information Technology ISF |
| 2. Auditor-Controller | 9. Mail Services ISF |
| 3. County Counsel | 10. Copier Service ISF |
| 4. Grounds Maintenance ISF | 11. Radio Communications ISF |
| 5. Facilities Maintenance ISF | 12. Print Services ISF |
| 6. Custodial ISF | 13. Utilities ISF |
| 7. Fleet Services ISF | 14. Self-Insurance 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 2019-20 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF TULAREBY CASS COOK

Name

AUDITOR-CONTROLLER

Title

APRIL 1, 2019

Date

BETTY T. YEE**CALIFORNIA STATE CONTROLLER**BY 

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

04/05/19

Date

Negotiated by Joy Lao
Telephone (916) 445-2989

cc: State and Federal Agencies

Attachment: Schedule A

COUNTY OF TULARE
PLAN YEAR 2019-2020
FISCAL YEAR 2017-2018
Allocated Costs By Department

Tulare County Cost Allocation Plan
2020 Version 1.0008-1
Detail

Central Service Departments	AG COMMISSIONER	ASSESSOR	ASSESSOR CLERK-RECORDER	REGISTRAR OF VOTERS	AUDITOR PROP TAX ACTG	BOARD OF SUPERVISORS	CAPITAL PROJECTS
BUILDINGS	1,309	18,376	6,567	17,356	2,487	15,727	2,362
EQUIPMENT	12,591	33,650	0	52,841	0	0	27,188
ANNUAL AUDIT	962	432	772	435	61	143	430
AUDITOR	26,442	11,893	20,854	11,965	1,681	3,922	17,567
CAO	0	2,737	0	14,819	0	540	297,284
COUNSEL	12,390	14,340	0	28,869	697	670,785	16,949
HR	52,966	48,838	11,006	8,255	4,127	6,191	2,752
PURCHASING	1,520	1,520	415	691	322	645	7,417
Total Allocated	108,180	131,786	39,614	135,231	9,375	697,953	371,949
Roll Forward	(36,358)	(9,801)	5,817	49,935	(5,068)	212,203	224,623
Cost With Roll Forward	71,822	121,985	45,431	185,166	4,307	910,156	596,572
Adjustments	0	0	0	0	0	0	0
Proposed Costs	71,822	121,985	45,431	185,166	4,307	910,156	596,572

COUNTY OF TULARE
PLAN YEAR 2019-2020
FISCAL YEAR 2017-2018
Allocated Costs By Department

Tulare County Cost Allocation Plan
2020 Version 1.0008-1
Detail

Central Service Departments	CHILD SUPPORT SERVICES	COOPERATIVE EXTENSION	DISTRICT ATTORNEY	DA-WELFARE FRAUD	FIRE	GEN SERVICES ADMIN	GEN SERVICES MUSUEM
BUILDINGS	0	1,070	59,637	0	86,808	2,650	180,343
EQUIPMENT	6,290	7,118	84,709	0	188,469	0	0
ANNUAL AUDIT	708	62	1,688	91	1,532	101	127
AUDITOR	19,466	1,717	46,377	2,513	42,131	2,733	3,489
CAO	0	0	37,530	0	72,204	275,739	0
COUNSEL	208	0	21,292	0	28,950	56,941	0
HR	99,741	4,815	127,255	8,255	86,671	16,508	2,064
PURCHASING	4,791	184	7,232	184	21,836	6,449	3,547
Total Allocated	131,204	14,966	385,720	11,043	528,601	361,121	189,570
Roll Forward	(16,359)	(39,023)	109,884	(92)	202,297	158,060	2,676
Cost With Roll Forward	114,845	(24,057)	495,604	10,951	730,898	519,181	192,246
Adjustments	0	0	0	0	0	0	0
Proposed Costs	114,845	(24,057)	495,604	10,951	730,898	519,181	192,246

COUNTY OF TULARE
PLAN YEAR 2019-2020
FISCAL YEAR 2017-2018
Allocated Costs By Department

Tulare County Cost Allocation Plan
2020 Version 1.0008-1
Detail

Central Service Departments	GEN SERVICES PARKS	GEN SERVICES PROPERTY MGT	HHSA ADMIN	HHSA ANIMAL CONTROL	HHSA DRUG/ALCOHOL	HHSA HEALTH	HHSA KTAAA
BUILDINGS	126,464	249	129,250	64,887	0	194,730	2,199
EQUIPMENT	50,600	3,934	15,128	16,895	0	51,481	0
ANNUAL AUDIT	764	70	891	536	650	9,077	1,280
AUDITOR	21,002	1,916	60,938	14,730	17,876	249,583	35,196
CAO	177,529	11,761	24,062	2,822	7,385	67,490	3,042
COUNSEL	0	0	189,156	3,604	0	0	0
HR	16,508	2,064	76,353	8,942	23,388	213,926	9,630
PURCHASING	29,759	645	3,962	2,487	1,889	24,875	2,395
Total Allocated	422,626	20,639	499,740	114,903	51,188	811,162	53,742
Roll Forward	201,688	7,884	144,355	59,462	12,743	132,105	1,170
Cost With Roll Forward	624,314	28,523	644,095	174,365	63,931	943,267	54,912
Adjustments	0	0	0	0	0	0	0
Proposed Costs	624,314	28,523	644,095	174,365	63,931	943,267	54,912

COUNTY OF TULARE
PLAN YEAR 2019-2020
FISCAL YEAR 2017-2018
Allocated Costs By Department

Tulare County Cost Allocation Plan
2020 Version 1.0008-1
Detail

Central Service Departments	HHSA MENTAL HEALTH	HHSA PUBLIC GUARDIAN	HHSA SOCIAL SERVICES	HHSA VETERANS	INSURANCE RISK	ISF COPIERS	ISF CUSTODIAL
BUILDINGS	122,127	0	67,004	0	11,242	0	399
EQUIPMENT	61,797	0	12,327	0	0	0	0
ANNUAL AUDIT	4,160	260	8,677	145	584	60	458
AUDITOR	114,296	7,139	185,084	3,976	15,988	1,663	12,597
CAO	37,327	1,741	249,768	862	0	0	0
COUNSEL	0	213,775	165,772	0	88,682	0	0
HR	118,313	5,503	791,736	2,752	13,069	0	22,700
PURCHASING	22,710	507	31,555	369	0	0	0
Total Allocated	480,730	228,925	1,511,923	8,104	129,565	1,723	36,154
Roll Forward	81,518	12,104	516,988	2,470	(120,480)	560	(10,651)
Cost With Roll Forward	562,248	241,029	2,028,911	10,574	9,085	2,283	25,503
Adjustments	0	0	0	0	0	0	0
Proposed Costs	562,248	241,029	2,028,911	10,574	9,085	2,283	25,503

COUNTY OF TULARE
PLAN YEAR 2019-2020
FISCAL YEAR 2017-2018
Allocated Costs By Department

Tulare County Cost Allocation Plan
2020 Version 1.0008-1
Detail

Central Service Departments	ISF GROUNDS	ISF IT	ISF MAIL	ISF MAINTENANCE	ISF MOTOR POOL	ISF PRINT	ISF RADIO
BUILDINGS	0	60,842	10,514	11,589	31,896	9,931	0
EQUIPMENT	0	84,055	0	0	0	0	0
ANNUAL AUDIT	218	1,217	109	3,151	2,386	464	226
AUDITOR	6,000	35,599	2,950	86,665	65,627	12,760	6,217
CAO	0	49,967	0	0	0	0	0
COUNSEL	0	14,451	0	0	0	0	0
HR	3,439	99,053	1,375	32,330	6,191	6,191	4,127
PURCHASING	0	19,854	0	20,223	737	0	0
Total Allocated	9,657	365,038	14,948	153,958	106,837	29,346	10,570
Roll Forward	(354)	72,250	564	35,024	(947)	696	417
Cost With Roll Forward	9,303	437,288	15,512	188,982	105,890	30,042	10,987
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,303	437,288	15,512	188,982	105,890	30,042	10,987



COUNTY OF TULARE
PLAN YEAR 2019-2020
FISCAL YEAR 2017-2018
Allocated Costs By Department

Tulare County Cost Allocation Plan
2020 Version 1.0008-1
Detail

Central Service Departments	ISF UTILITIES	LIBRARY	LAFCO	PROBATION ALL OTHER	PROBATION CJ REALIGNMENT	PROBATION AATV	PROBATION JUVENILE HALL
BUILDINGS	0	192,640	0	99,476	105,570	0	340,757
EQUIPMENT	0	12,792	0	41,397	3,285	4,354	91,959
ANNUAL AUDIT	384	579	103	1,849	342	105	679
AUDITOR	10,556	15,923	2,820	56,835	9,417	2,892	18,670
CAO	5,492	0	2,248	12,470	4,917	1,487	10,173
COUNSEL	0	2,141	2,467	51,135	0	0	0
HR	0	33,705	0	74,978	29,578	8,942	61,220
PURCHASING	0	1,750	0	4,837	3,132	829	17,874
Total Allocated	16,432	259,530	7,638	342,977	156,241	18,609	541,332
Roll Forward	5,383	(22,209)	(31)	78,520	(81)	(3,935)	77,467
Cost With Roll Forward	21,815	237,321	7,607	421,497	156,160	14,674	618,799
Adjustments	0	0	0	0	0	0	0
Proposed Costs	21,815	237,321	7,607	421,497	156,160	14,674	618,799

COUNTY OF TULARE
PLAN YEAR 2019-2020
FISCAL YEAR 2017-2018
Allocated Costs By Department

Central Service Departments	PROBATION YOUTH FACILITY	PUBLIC DEFENDER	RMA ALL OTHER	RMA FLOOD CONTROL	RMA PUBLIC TRANSIT	SOLID WASTE	RMA ROADS DEPARTMENT
BUILDINGS	115,113	44,075	58,540	153	1,526	5,770	52,301
EQUIPMENT	83,168	16,220	22,215	8,869	0	0	0
ANNUAL AUDIT	227	611	2,518	197	620	1,185	5,994
AUDITOR	6,254	16,809	88,772	4,423	17,044	39,240	164,686
CAO	4,579	26,901	0	0	0	37,902	0
COUNSEL	0	4,767	182,670	1,147	0	314	4,271
HR	27,515	61,908	49,526	0	2,752	31,642	117,625
PURCHASING	1,428	737	6,541	0	829	26,119	60,028
Total Allocated	238,284	172,028	410,782	14,789	22,771	142,172	404,905
Roll Forward	63,063	38,518	36,276	6,007	6,994	(94,240)	26,184
Cost With Roll Forward	301,347	210,546	447,058	20,796	29,765	47,932	431,089
Adjustments	0	0	0	0	0	0	0
Proposed Costs	301,347	210,546	447,058	20,796	29,765	47,932	431,089

COUNTY OF TULARE
PLAN YEAR 2019-2020
FISCAL YEAR 2017-2018
Allocated Costs By Department

Tulare County Cost Allocation Plan
2020 Version 1.0008-1
Detail

Central Service Departments	TCAG	SHERIFF COUNTY JAIL	SHERIFF COURT SECURITY	SHERIFF CORONER - ALL OTHER	TAX COLLECTOR	TREASURER	COURTS
BUILDINGS	0	1,111,156	2,259	172,470	4,972	2,487	264,375
EQUIPMENT	0	88,982	0	916,864	7,487	5,393	0
ANNUAL AUDIT	315	1,375	125	2,998	907	136	452
AUDITOR	8,351	37,811	3,434	82,790	24,942	5,226	12,417
CAO	0	0	0	204,921	558	0	16,256
COUNSEL	1,295	0	0	183,784	23,395	6,677	0
HR	13,069	238,002	43,335	255,199	8,942	2,752	0
PURCHASING	1,106	36,530	507	15,063	1,382	1,059	0
Total Allocated	24,136	1,513,856	49,660	1,834,089	72,585	23,730	293,500
Roll Forward	(14,506)	82,696	2,618	884,345	(28,917)	1,130	(8,321)
Cost With Roll Forward	9,630	1,596,552	52,278	2,718,434	43,668	24,860	285,179
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,630	1,596,552	52,278	2,718,434	43,668	24,860	285,179

COUNTY OF TULARE
PLAN YEAR 2019-2020
FISCAL YEAR 2017-2018
Allocated Costs By Department

Tulare County Cost Allocation Plan
2020 Version 1.0008-1
Detail

Central Service Departments	COURTS - COUNTY PORTION	WIB	ALL OTHERS	SubTotal	Direct Billed	Unallocated	Total
BUILDINGS	20,394	0	562,447	4,394,496	0	0	4,394,496
EQUIPMENT	0	0	0	2,012,058	0	0	2,012,058
ANNUAL AUDIT	727	1,251	1,002	67,608	0	0	67,608
AUDITOR	19,990	34,413	107,665	1,961,932	84,033	100,944	2,146,909
CAO	31,379	0	0	1,693,892	0	39,133	1,733,025
COUNSEL	23,592	2,001	71,376	2,087,893	1,745,750	727,322	4,560,965
HR	2,752	13,069	9,630	3,023,175	0	0	3,023,175
PURCHASING	92	1,889	46	400,498	0	0	400,498
Total Allocated	98,926	52,623	752,166	15,641,552	1,829,783	867,399	18,338,734
Roll Forward	405	(376)	(283,984)	2,861,366	0	0	2,861,366
Cost With Roll Forward	99,331	52,247	468,182	18,502,918	1,829,783	867,399	21,200,100
Adjustments	0	0	0	0	0	0	0
Proposed Costs	99,331	52,247	468,182	18,502,918	1,829,783	867,399	21,200,100