JOHN CHIANG
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Tulare **Date: June 30, 2014**
Visalia, California **Filing Ref: TUL15**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2014-15** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from 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 the **2012-13** fiscal year and as estimated costs for the **2014-15** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2014**, 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
2. Auditor-Controller
3. County Counsel
4. Building Maintenance (ISF)
5. Copiers (ISF)
6. Custodial (ISF)
7. Data Processing (ISF)
8. Grounds Maintenance (ISF)
9. Mailroom (ISF)
10. Motorpool (ISF)
11. Print Shop (ISF)
12. Radio (ISF)
13. Telecommunications (ISF)
14. Utilities (ISF)
15. 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 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 costs of the county departments 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 that was 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 the 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 of 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 OMB Circular A-87, 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: None.

SECTION IV: ACCEPTANCE

COUNTY OF TULARE

BY **Original signed by**

Rita A. Woodard
Name

Auditor-Controller
Title

7-7-2014
Date

JOHN CHIANG
CALIFORNIA STATE CONTROLLER

BY **Original signed by Anita Dagan for**

Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting

7-16-2014
Date

Negotiated by Eric Perez
Telephone (916) 445-2989

cc: State and Federal Agencies

Attachment

COUNTY OF TULARE
PLAN YEAR 2014-2015
FISCAL YEAR 2012-2013
Allocated Costs By Department

Central Service Departments	AG COMMISSIONER	ASSESSOR	ASSESSOR CLERK-RECORDER	AUDITOR ELECTIONS	AUDITOR PROP TAX ACTG	BOARD OF SUPERVISORS	CAPITAL PROJECTS
BUILDINGS	172,874	21,384	7,593	24,129	2,875	15,972	4,157
EQUIPMENT	0	3,401	0	968	0	0	6,127
ANNUAL AUDIT	520	154	287	709	49	141	183
AUDITOR	11,157	3,300	7,537	16,475	1,162	3,024	3,922
CAO	31,503	2,615	366	4,187	4,631	107,907	16,225
COUNSEL	7,442	8,319	10,101	13,755	25,371	502,837	0
HR	35,536	31,382	7,846	3,230	2,769	2,769	2,769
HR - EEBU	9,558	8,440	2,111	869	745	745	745
PURCHASING	3,406	1,886	426	1,338	487	0	6,812
GIS	15,536	0	0	0	0	47,372	0
Total Allocated	287,532	80,881	36,267	65,660	38,089	680,767	40,940
Roll Forward	19,893	(130,157)	2,844	(42,310)	(87,469)	318,795	(128,100)
Cost With Roll Forward	307,425	(49,276)	39,111	23,350	(49,380)	999,562	(87,160)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	307,425	(49,276)	39,111	23,350	(49,380)	999,562	(87,160)

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COUNTY OF TULARE
PLAN YEAR 2014-2015
FISCAL YEAR 2012-2013
Allocated Costs By Department

Central Service Departments	CHILD SUPPORT SERVICES	COOPERATIVE EXTENSION	DISTRICT ATTORNEY	DA-WELFARE FRAUD	FIRE	GEN SERVICES ADMIN	GEN SERVICES LAKE PATROL
BUILDINGS	0	171,959	85,012	0	108,039	85,500	0
EQUIPMENT	0	791	13,178	0	18,661	0	1,226
ANNUAL AUDIT	683	90	1,859	119	1,443	90	97
AUDITOR	15,127	1,924	44,317	2,561	30,954	23,123	2,084
CAO	2,182	3,795	63,135	4,243	17,819	50,313	21,452
COUNSEL	(436)	525	7,682	0	9,047	15,522	0
HR	74,764	5,077	84,917	6,000	54,457	4,153	2,308
HR - EEBU	20,109	1,365	22,839	1,614	14,647	1,117	620
PURCHASING	5,109	365	7,724	365	6,143	6,933	1,216
GIS	0	0	0	0	3,822	0	0
Total Allocated	117,538	185,891	330,663	14,902	265,032	186,751	29,003
Roll Forward	(132,506)	26,659	(64,785)	(419)	(112,355)	157,708	21,567
Cost With Roll Forward	(14,968)	212,550	265,878	14,483	152,677	344,459	50,570
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(14,968)	212,550	265,878	14,483	152,677	344,459	50,570

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COUNTY OF TULARE
PLAN YEAR 2014-2015
FISCAL YEAR 2012-2013
Allocated Costs By Department

Central Service Departments	GEN SERVICES MUSUEM	GEN SERVICES PARKS	GEN SERVICES PROPERTY MGT	HHSA ADMIN	HHSA ANIMAL CONTROL	HHSA DRUG/ALCOHOL	HHSA HEALTH
BUILDINGS	73,490	67,217	838	170,460	19,420	0	225,739
EQUIPMENT	0	19,380	0	0	0	0	6,359
ANNUAL AUDIT	59	652	47	868	353	846	10,700
AUDITOR	1,259	13,993	1,013	16,280	7,568	18,147	229,587
CAO	8,280	79,407	16,300	19,032	1,469	4,641	65,292
COUNSEL	0	0	0	111,025	0	0	0
HR	461	9,691	923	47,997	5,077	17,999	170,296
HR - EEBU	124	2,607	249	12,909	1,365	4,841	45,803
PURCHASING	2,493	13,381	0	8,515	2,676	2,433	29,803
GIS	0	2,304	0	(4,857)	0	0	0
Total Allocated	86,166	208,632	19,370	382,229	37,928	48,907	783,579
Roll Forward	39,171	92,872	12,134	130,077	7,705	7,023	82,403
Cost With Roll Forward	125,337	301,504	31,504	512,306	45,633	55,930	865,982
Adjustments	0	0	0	0	0	0	0
Proposed Costs	125,337	301,504	31,504	512,306	45,633	55,930	865,982

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COUNTY OF TULARE
PLAN YEAR 2014-2015
FISCAL YEAR 2012-2013
Allocated Costs By Department

Central Service Departments	HHSA KTAAA	HHSA MENTAL HEALTH	HHSA PUBLIC GUARDIAN	HHSA SOCIAL SERVICES	HHSA VETERANS	INSURANCE HEALTH	INSURANCE RISK
BUILDINGS	2,199	0	0	65,260	0	0	0
EQUIPMENT	0	0	0	5,191	0	0	0
ANNUAL AUDIT	2,147	3,787	211	7,039	103	47	492
AUDITOR	46,062	81,256	4,530	98,526	2,214	1,013	10,564
CAO	3,180	29,290	1,677	133,833	367	0	2,554
COUNSEL	0	24,910	164,267	9,874	0	0	178,469
HR	11,076	71,533	3,230	479,967	1,384	0	5,538
HR - EEBU	2,980	19,240	869	129,092	373	0	1,489
PURCHASING	11,678	17,516	547	27,795	60	0	1,642
GIS	0	0	0	0	0	0	0
Total Allocated	79,322	247,532	175,331	956,577	4,501	1,060	200,748
Roll Forward	44,421	1,314	(35,318)	(437,185)	2,045	0	77,824
Cost With Roll Forward	123,743	248,846	140,013	519,392	6,546	1,060	278,572
Adjustments	0	0	0	0	0	0	0
Proposed Costs	123,743	248,846	140,013	519,392	6,546	1,060	278,572

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COUNTY OF TULARE
PLAN YEAR 2014-2015
FISCAL YEAR 2012-2013
Allocated Costs By Department

Central Service Departments	ISF COPIERS	ISF CUSTODIAL	ISF GROUNDS	ISF IT	ISF MAIL	ISF MAINTENANCE	ISF MOTOR POOL
BUILDINGS	0	1,961	0	57,174	14,481	27,034	26,498
EQUIPMENT	0	0	0	0	0	0	0
ANNUAL AUDIT	190	677	405	732	173	2,767	2,207
AUDITOR	4,081	14,529	8,683	15,688	3,719	59,361	47,350
CAO	0	0	0	9,571	0	2,030	0
COUNSEL	0	0	0	9,714	0	0	0
HR	0	11,076	1,846	60,457	923	20,306	4,153
HR - EEBU	0	2,980	496	16,261	249	5,462	1,117
PURCHASING	0	0	0	22,687	0	4,197	60
GIS	0	0	0	0	0	0	0
Total Allocated	4,271	31,223	11,430	192,284	19,545	121,157	81,385
Roll Forward	3,193	4,764	5,401	(36,347)	11,342	49,927	40,977
Cost With Roll Forward	7,464	35,987	16,831	155,937	30,887	171,084	122,362
Adjustments	0	0	0	0	0	0	0
Proposed Costs	7,464	35,987	16,831	155,937	30,887	171,084	122,362

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COUNTY OF TULARE
PLAN YEAR 2014-2015
FISCAL YEAR 2012-2013
Allocated Costs By Department

Central Service Departments	ISF PRINT	ISF RADIO	ISF UTILITIES	LIBRARY	LAFCO	PROBATION ALL OTHER	PROBATION CJ REALIGNMENT
BUILDINGS	13,807	490	173	208,872	0	77,572	52,649
EQUIPMENT	0	0	0	6,562	0	0	687
ANNUAL AUDIT	499	159	401	1,230	29	1,295	280
AUDITOR	10,709	3,415	8,596	30,554	622	30,496	6,005
CAO	0	0	0	4,290	0	17,460	3,017
COUNSEL	0	0	0	3,724	(11)	5,090	0
HR	5,077	2,308	0	20,768	0	62,765	15,230
HR - EEBU	1,365	620	0	5,585	0	16,881	4,096
PURCHASING	0	0	0	2,980	0	11,861	4,562
GIS	0	0	0	0	(4,100)	0	0
Total Allocated	31,457	6,992	9,170	284,565	(3,460)	223,420	86,526
Roll Forward	(9,569)	(3,342)	6,195	131,344	(11,021)	(34,206)	0
Cost With Roll Forward	21,888	3,650	15,365	415,909	(14,481)	189,214	86,526
Adjustments	0	0	0	0	0	0	0
Proposed Costs	21,888	3,650	15,365	415,909	(14,481)	189,214	86,526

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COUNTY OF TULARE
PLAN YEAR 2014-2015
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Allocated Costs By Department

Central Service Departments	PROBATION AATV	PROBATION JUVENILE HALL	PROBATION YOUTH FACILITY	PUBLIC DEFENDER	RETIREMENT	RMA ALL OTHER	RMA GRANTS
BUILDINGS	0	401,566	200,790	55,000	0	49,021	1,130
EQUIPMENT	1,452	6,285	0	0	0	0	0
ANNUAL AUDIT	55	606	185	576	341	886	139
AUDITOR	1,187	13,010	3,965	19,951	4,122	19,001	2,981
CAO	1,661	13,847	5,100	12,374	0	97,600	7,266
COUNSEL	0	0	0	1,437	(3,647)	164,245	0
HR	6,922	49,843	19,845	37,381	5,077	31,844	1,384
HR - EEBU	1,862	13,405	5,338	10,054	1,365	8,565	373
PURCHASING	791	4,075	1,642	1,034	0	5,170	1,520
GIS	0	0	0	0	0	200,015	5,706
Total Allocated	13,930	502,637	236,865	137,807	7,258	576,347	20,499
Roll Forward	0	(112,981)	(27,876)	(27,145)	(3,022)	57,820	0
Cost With Roll Forward	13,930	389,656	208,989	110,662	4,236	634,167	20,499
Adjustments	0	0	0	0	0	0	0
Proposed Costs	13,930	389,656	208,989	110,662	4,236	634,167	20,499

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COUNTY OF TULARE
PLAN YEAR 2014-2015
FISCAL YEAR 2012-2013
Allocated Costs By Department

Central Service Departments	RMA FLOOD CONTROL	RMA PUBLIC TRANSIT	RMA REFUSE	RMA ROADS	TCAG	SHERIFF COUNTY JAIL	SHERIFF COURT SECURITY
BUILDINGS	679	690	8,214	66,531	0	1,764,425	21,921
EQUIPMENT	0	0	0	37,327	0	13,852	0
ANNUAL AUDIT	134	132	1,058	5,912	276	973	93
AUDITOR	1,880	2,836	22,705	126,830	5,455	20,867	1,997
CAO	0	1,486	12,735	15,494	1,910	51,948	8,556
COUNSEL	133	0	0	3,109	5,255	0	0
HR	0	923	24,460	67,379	7,384	167,065	31,844
HR - EEBU	0	249	6,578	18,123	1,986	44,934	8,565
PURCHASING	0	1,886	6,812	37,469	851	6,022	487
GIS	0	0	(7,901)	26,816	2,286	0	0
Total Allocated	2,826	8,202	74,661	404,990	25,403	2,070,086	73,463
Roll Forward	0	5,535	(15,629)	113,324	(7,976)	500,605	(17,465)
Cost With Roll Forward	2,826	13,737	59,032	518,314	17,427	2,570,691	55,998
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,826	13,737	59,032	518,314	17,427	2,570,691	55,998

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COUNTY OF TULARE
PLAN YEAR 2014-2015
FISCAL YEAR 2012-2013
Allocated Costs By Department

Central Service Departments	SHERIFF CORONER	TAX COLLECTOR	TREASURER	COURTS	COUNTY PORTION COURTS	WIB	IHSS
BUILDINGS	193,588	5,749	2,875	307,360	80,933	0	0
EQUIPMENT	39,748	867	0	0	0	0	0
ANNUAL AUDIT	2,207	320	113	494	602	724	0
AUDITOR	51,493	6,874	11,109	10,607	12,922	15,465	0
CAO	52,225	8,179	3,298	0	23,760	4,683	2,435
COUNSEL	105,177	13,100	9,946	368	0	5,287	574
HR	145,374	7,384	1,846	0	2,308	6,922	0
HR - EEBU	39,099	1,986	496	0	620	1,862	0
PURCHASING	10,583	1,156	1,520	0	0	2,555	122
GIS	0	0	0	0	0	0	0
Total Allocated	639,494	45,615	31,203	318,829	121,145	37,498	3,131
Roll Forward	(105,455)	9,802	0	167,390	(22,062)	(10,440)	(6,707)
Cost With Roll Forward	534,039	55,417	31,203	486,219	99,083	27,058	(3,576)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	534,039	55,417	31,203	486,219	99,083	27,058	(3,576)

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COUNTY OF TULARE
PLAN YEAR 2014-2015
FISCAL YEAR 2012-2013
Allocated Costs By Department

Central Service Departments	ALL OTHER	SubTotal	Direct Billed	Unallocated	Total
BUILDINGS	355,879	5,321,179	0	0	5,321,179
EQUIPMENT	3,527	185,589	0	0	185,589
ANNUAL AUDIT	16,080	76,725	0	0	76,725
AUDITOR	317,819	1,615,563	150,607	76,975	1,843,145
CAO	0	1,056,620	0	357,238	1,413,858
COUNSEL	651,024	2,063,235	1,521,597	748,209	4,333,041
HR	461	1,963,704	0	0	1,963,704
HR - EEBU	124	528,161	0	0	528,161
PURCHASING	0	290,791	0	0	290,791
GIS	301	287,300	182,006	0	469,306
Total Allocated	1,345,215	13,388,867	1,854,210	1,182,422	16,425,499
Roll Forward	(14,562)	515,665	0	0	515,665
Cost With Roll Forward	1,330,653	13,904,532	1,854,210	1,182,422	16,941,164
Adjustments	0	0	0	0	0
Proposed Costs	1,330,653	13,904,532	1,854,210	1,182,422	16,941,164

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