



BETTY T. YEE
California State Controller
Division of Accounting and Reporting

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Tulare
Visalia, California

Date: June 26, 2015
Filing Ref: TUL16

Pursuant to federal Office of Management and Budget (OMB) 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2015-16** 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 **Schedule A** (attached) are formally approved as actual costs for the **2013-14** fiscal year and as estimated costs for the **2015-16** 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, 2015**, 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. Data Processing (ISF) |
| 2. Auditor-Controller | 10. Radio (ISF) |
| 3. County Counsel | 11. Mailroom (ISF) |
| 4. Geographical Information Systems | 12. Copier (ISF) |
| 5. Grounds Maintenance (ISF) | 13. Print Shop (ISF) |
| 6. Building Maintenance (ISF) | 14. Utilities (ISF) |
| 7. Custodial (ISF) | 15. Self-Insurance (ISF) |
| 8. Motor Pool (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 2 CFR Part 225, 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

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

Debbie Paolinelli, CPA

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

Name

Assistant Auditor-Conroller

Title

06/30/15

06/30/15

Date

Date

**Negotiated by Sandeep Singh
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachment

**COUNTY OF TULARE
 PLAN YEAR 2015-2016
 FISCAL YEAR 2013-2014
 Allocated Costs By Department**

Central Service Departments	AG COMMISSIONER	ASSESSOR	ASSESSOR CLERK-RECORDER	AUDITOR ELECTIONS	AUDITOR PROP TAX ACTG	AVIATION	BOARD OF SUPERVISORS
BUILDINGS	171,919	22,268	7,949	21,650	3,010	0	16,549
EQUIPMENT	0	5,789	0	101	0	0	0
ANNUAL AUDIT	652	371	481	546	44	16	99
AUDITOR	18,289	8,627	12,937	15,325	1,236	450	2,607
CAO	30,927	7,233	1,462	7,127	4,755	0	137,085
COUNSEL	5,698	8,970	5,550	9,292	7,729	0	516,588
HR	40,443	44,669	9,054	5,432	3,622	0	4,829
PURCHASING	2,712	2,332	488	1,355	434	0	0
GIS	0	0	0	0	0	183	0
Total Allocated	270,640	100,259	37,901	60,828	20,830	649	677,757
Roll Forward	250	(78,578)	9,646	(2,667)	(7,550)	0	156,242
Cost With Roll Forward	270,890	21,681	47,547	58,161	13,280	649	833,999
Adjustments	0	0	0	0	0	0	0
Proposed Costs	270,890	21,681	47,547	58,161	13,280	649	833,999



COUNTY OF TULARE
PLAN YEAR 2015-2016
FISCAL YEAR 2013-2014
Allocated Costs By Department

Central Service Departments	CAPITAL PROJECTS	CHILD SUPPORT SERVICES	COOPERATIVE EXTENSION	DISTRICT ATTORNEY	DA-WELFARE FRAUD	FIRE	GEN SERVICES ADMIN
BUILDINGS	3,191	0	171,497	65,150	0	67,622	84,710
EQUIPMENT	3,466	0	793	12,361	0	1,032	0
ANNUAL AUDIT	246	522	70	1,517	108	1,022	53
AUDITOR	12,666	14,638	1,952	42,578	3,034	28,670	1,936
CAO	0	2,808	3,854	32,128	2,382	35,072	86,179
COUNSEL	3,096	(115)	0	19,675	0	24,036	25,810
HR	1,810	94,166	6,640	114,085	8,451	70,624	9,054
PURCHASING	8,134	3,200	759	6,616	759	5,314	1,953
GIS	0	0	0	0	0	1,216	0
Total Allocated	32,609	115,219	185,565	294,110	14,734	234,608	209,695
Roll Forward	(2,612)	(55,425)	(16,150)	(52,123)	291	(91,981)	67,660
Cost With Roll Forward	29,997	59,794	169,415	241,987	15,025	142,627	277,355
Adjustments	0	0	0	0	0	0	4,591
Proposed Costs	29,997	59,794	169,415	241,987	15,025	142,627	281,946



**COUNTY OF TULARE
 PLAN YEAR 2015-2016
 FISCAL YEAR 2013-2014
 Allocated Costs By Department**

Central Service Departments	GEN SERVICES LAKE PATROL	GEN SERVICES MUSUEM	GEN SERVICES PARKS	GEN SERVICES PROPERTY MGT	HHSA ADMIN	HHSA ANIMAL CONTROL	HHSA DRUG/ALCOHOL
BUILDINGS	0	72,299	63,905	1,405	146,822	19,420	0
EQUIPMENT	1,230	0	19,193	0	0	5,102	0
ANNUAL AUDIT	84	79	559	45	744	550	652
AUDITOR	2,360	2,206	18,025	1,265	20,511	15,424	18,275
CAO	34,472	5,742	114,909	22,978	13,392	1,471	2,334
COUNSEL	0	0	0	0	182,509	0	0
HR	3,622	604	12,072	2,414	65,796	7,244	11,469
PURCHASING	1,193	2,061	7,646	976	4,501	2,386	2,549
GIS	0	0	195	0	606	0	0
Total Allocated	42,961	82,991	236,504	29,083	434,881	51,597	35,279
Roll Forward	30,897	3,916	102,901	20,149	280,243	21,670	8,639
Cost With Roll Forward	73,858	86,907	339,405	49,232	715,124	73,267	43,918
Adjustments	38,194	70,846	(109,553)	(4,077)	0	0	0
Proposed Costs	112,052	157,753	229,852	45,155	715,124	73,267	43,918



**COUNTY OF TULARE
 PLAN YEAR 2015-2016
 FISCAL YEAR 2013-2014
 Allocated Costs By Department**

Central Service Departments	HHSA HEALTH	HHSA KTA AA	HHSA MENTAL HEALTH	HHSA PUBLIC GUARDIAN	HHSA SOCIAL SERVICES	HHSA VETERANS	INSURANCE HEALTH
BUILDINGS	198,375	2,299	0	0	65,432	0	0
EQUIPMENT	6,378	0	41,073	0	16,668	0	0
ANNUAL AUDIT	8,409	1,209	3,329	149	6,400	80	11
AUDITOR	235,810	33,883	93,333	4,186	112,937	2,248	295
CAO	39,807	1,356	20,393	1,104	135,021	368	0
COUNSEL	0	0	1,157	179,775	4,315	0	0
HR	195,575	6,640	100,203	5,432	663,393	1,810	0
PURCHASING	25,323	5,802	15,454	543	34,378	325	0
GIS	0	0	0	0	0	0	0
Total Allocated	709,677	51,189	274,942	191,189	1,038,544	4,831	306
Roll Forward	55,205	19,473	76,367	16,112	(181,550)	1,800	0
Cost With Roll Forward	764,882	70,662	351,309	207,301	856,994	6,631	306
Adjustments	0	0	0	0	0	0	0
Proposed Costs	764,882	70,662	351,309	207,301	856,994	6,631	306



COUNTY OF TULARE
PLAN YEAR 2015-2016
FISCAL YEAR 2013-2014
Allocated Costs By Department

Central Service Departments	INSURANCE RISK	ISF COPIERS	ISF CUSTODIAL	ISF GROUNDS	ISF IT	ISF MAIL	ISF MAINTENANCE
BUILDINGS	0	0	1,598	0	53,619	13,094	20,804
EQUIPMENT	0	0	0	0	0	0	0
ANNUAL AUDIT	468	32	342	326	737	128	2,179
AUDITOR	13,120	884	9,580	9,131	4,178	3,557	61,119
CAO	4,502	0	0	0	26,958	0	14,651
COUNSEL	263,067	0	0	0	12,770	0	0
HR	9,054	0	16,298	1,810	77,868	1,208	23,541
PURCHASING	3,145	0	0	0	23,643	0	8,567
GIS	0	0	0	0	5,231	0	0
Total Allocated	293,356	916	27,818	11,267	205,004	17,987	130,861
Roll Forward	(102,606)	(2,152)	7,009	6,274	(23,847)	(1,240)	64,227
Cost With Roll Forward	190,750	(1,236)	34,827	17,541	181,157	16,747	195,088
Adjustments	0	0	0	0	0	0	0
Proposed Costs	190,750	(1,236)	34,827	17,541	181,157	16,747	195,088



**COUNTY OF TULARE
 PLAN YEAR 2015-2016
 FISCAL YEAR 2013-2014
 Allocated Costs By Department**

Central Service Departments	ISF MOTOR POOL	ISF PRINT	ISF RADIO	ISF UTILITIES	LIBRARY	LAFCO	PROBATION ALL OTHER
BUILDINGS	25,208	12,389	0	0	174,683	0	75,822
EQUIPMENT	0	0	0	0	5,788	0	0
ANNUAL AUDIT	1,945	366	138	301	982	10	1,750
AUDITOR	54,507	10,154	3,877	8,442	29,602	266	49,055
CAO	0	0	0	1,278	5,307	0	17,671
COUNSEL	0	0	0	0	1,920	(849)	13,611
HR	5,432	6,036	3,018	0	27,767	0	79,075
PURCHASING	55	0	0	0	2,440	0	6,453
GIS	0	0	0	0	0	0	0
Total Allocated	87,147	28,945	7,033	10,021	248,489	(573)	243,437
Roll Forward	49,770	18,210	(12,932)	7,380	29,421	(3,930)	(1,523)
Cost With Roll Forward	136,917	47,155	(5,899)	17,401	277,910	(4,503)	241,914
Adjustments	0	0	0	(1,567)	1,568	(2,467)	2,468
Proposed Costs	136,917	47,155	(5,899)	15,834	279,478	(6,970)	244,382



COUNTY OF TULARE
PLAN YEAR 2015-2016
FISCAL YEAR 2013-2014
Allocated Costs By Department

Central Service Departments	PROBATION CJ REALIGNMENT	PROBATION AATV	PROBATION JUVENILE HALL	PROBATION YOUTH FACILITY	PUBLIC DEFENDER	RETIREMENT	RMA ALL OTHER
BUILDINGS	47,719	0	402,251	166,302	53,647	0	42,513
EQUIPMENT	689	1,456	6,305	0	767	0	0
ANNUAL AUDIT	259	70	594	231	455	239	1,152
AUDITOR	7,262	1,952	16,660	6,475	15,073	3,763	32,106
CAO	5,122	2,023	14,428	5,664	19,076	2,662	127,875
COUNSEL	0	0	0	0	10,631	(707)	173,444
HR	22,938	9,054	64,588	25,353	51,308	6,640	39,235
PURCHASING	3,037	867	5,422	2,386	867	0	5,206
GIS	0	0	0	0	0	0	92,915
Total Allocated	87,026	15,422	510,248	206,411	151,824	12,597	514,446
Roll Forward	32,080	3,113	(109,095)	(78,876)	28,082	(55,021)	126,875
Cost With Roll Forward	119,106	18,535	401,153	127,535	179,906	(42,424)	641,321
Adjustments	0	0	0	0	0	(12,767)	12,767
Proposed Costs	119,106	18,535	401,153	127,535	179,906	(55,191)	654,088



COUNTY OF TULARE
PLAN YEAR 2015-2016
FISCAL YEAR 2013-2014
Allocated Costs By Department

Central Service Departments	RMA GRANTS	RMA FLOOD CONTROL	RMA PUBLIC TRANSIT	SOLID WASTE	RMA ROADS	TCAG	SHERIFF COUNTY JAIL
BUILDINGS	1,013	900	619	3,790	57,001	0	1,544,624
EQUIPMENT	0	0	0	0	37,442	0	25,453
ANNUAL AUDIT	118	126	319	860	4,516	240	825
AUDITOR	3,213	2,526	8,923	33,036	126,625	6,415	23,149
CAO	5,897	0	4,619	60,306	19,937	17,197	54,467
COUNSEL	0	0	0	9,791	(3,187)	(7,718)	0
HR	1,810	0	1,208	23,541	87,526	12,072	225,153
PURCHASING	1,898	0	1,843	5,910	33,295	1,627	6,832
GIS	1,029	632	0	584	90,276	1,624	0
Total Allocated	14,978	4,184	17,531	137,818	453,431	31,457	1,880,503
Roll Forward	0	4,920	9,341	(105,500)	241,258	13,437	(334,538)
Cost With Roll Forward	14,978	9,104	26,872	32,318	694,689	44,894	1,545,965
Adjustments	0	0	0	(160,029)	160,028	(11,856)	11,857
Proposed Costs	14,978	9,104	26,872	(127,711)	854,717	33,038	1,557,822



COUNTY OF TULARE
PLAN YEAR 2015-2016
FISCAL YEAR 2013-2014
Allocated Costs By Department

Central Service Departments	SHERIFF COURT SECURITY	SHERIFF CORONER	TAX COLLECTOR	TREASURER	COURTS	COUNTY PORTION COURTS	WIB
BUILDINGS	2,486	151,967	6,018	3,010	320,846	28,132	0
EQUIPMENT	0	82,618	3,313	2,444	0	0	0
ANNUAL AUDIT	70	1,865	560	90	360	444	670
AUDITOR	1,952	52,274	18,990	32,205	10,100	12,407	18,668
CAO	9,053	49,064	12,850	5,587	0	20,916	8,696
COUNSEL	0	121,646	21,707	10,666	0	0	855
HR	37,425	202,818	9,054	2,414	0	3,018	9,658
PURCHASING	217	9,544	2,440	1,084	0	0	1,518
GIS	0	0	0	0	0	0	0
Total Allocated	51,203	671,796	74,932	57,500	331,306	64,917	40,065
Roll Forward	(84,325)	7,382	15,034	0	172,831	(59,555)	11,476
Cost With Roll Forward	(33,122)	679,178	89,966	57,500	504,137	5,362	51,541
Adjustments	(110,307)	110,304	0	0	0	0	0
Proposed Costs	(143,429)	789,482	89,966	57,500	504,137	5,362	51,541



**COUNTY OF TULARE
 PLAN YEAR 2015-2016
 FISCAL YEAR 2013-2014
 Allocated Costs By Department**

Central Service Departments	IHSS	ALL OTHER	SubTotal	Direct Billed	Unallocated	Total
BUILDINGS	0	301,985	4,717,512	0	0	4,717,512
EQUIPMENT	0	3,537	282,998	0	0	282,998
ANNUAL AUDIT	0	12,080	63,874	0	0	63,874
AUDITOR	0	288,318	1,705,267	141,620	96,175	1,943,062
CAO	0	0	1,260,165	0	241,290	1,501,455
COUNSEL	0	554,611	2,176,343	1,666,657	704,840	4,547,840
HR	0	0	2,575,073	0	0	2,575,073
PURCHASING	0	55	265,544	0	0	265,544
GIS	0	(1,934)	192,557	233,811	0	426,368
Total Allocated	0	1,158,652	13,239,333	2,042,088	1,042,305	16,323,726
Roll Forward	(1,893)	654,845	908,757	0	0	908,757
Cost With Roll Forward	(1,893)	1,813,497	14,148,090	2,042,088	1,042,305	17,232,483
Adjustments	0	0	0	0	0	0
Proposed Costs	(1,893)	1,813,497	14,148,090	2,042,088	1,042,305	17,232,483

