



BETTY T. YEE
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Tulare
Visalia, California

Date: June 30, 2017
Filing Ref: TUL18

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** 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 **2015-16** fiscal year and as estimated costs for the **2017-18** 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, 2017**, 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. IT/Communication (ISF) |
| 2. Auditor-Controller | 9. Mail Services (ISF) |
| 3. County Counsel | 10. Copier Services (ISF) |
| 4. Grounds Maintenance (ISF) | 11. Radio Services (ISF) |
| 5. Facilities Maintenance (ISF) | 12. Print Services (ISF) |
| 6. Custodial (ISF) | 13. Utilities (ISF) |
| 7. Fleet Services (ISF) | 14. Self-Insurance Funds (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 2 CFR Part 200, 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: The adjustments of \$750,012 to correct the treatment of GIS costs for FY 2016-17 and 2017-18 included in Schedule A must not be included when calculating carry forward in the 2019-20 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF TULARE

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Jim Reisinger for

Rita A. Woodard

**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Local Govt Programs and Services Division**

Name
Auditor-Controller

Title

6-30-2017

7-18-2017

Date

Date

**Negotiated by Darryl Mar
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment

**COUNTY OF TULARE
 PLAN YEAR 2017-2018
 FISCAL YEAR 2015-2016
 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	42,555	19,256	6,892	16,462	2,610	15,883	639
EQUIPMENT	13,109	22,800	0	19,223	0	0	21,004
ANNUAL AUDIT	675	436	585	404	47	116	246
AUDITOR	18,250	11,781	15,808	20,143	1,269	3,139	24,331
CAO	15,063	17,554	0	8,343	0	16,078	80,985
COUNSEL	5,366	17,860	0	14,440	7,089	444,498	10,324
HR	46,271	48,953	10,059	4,694	3,353	6,036	2,012
PURCHASING	3,249	2,947	453	1,587	75	0	7,785
Total Allocated	144,538	141,587	33,797	85,296	14,443	485,750	147,326
Roll Forward	(126,102)	41,328	(4,104)	24,468	(6,387)	(192,007)	114,717
Cost With Roll Forward	18,436	182,915	29,693	109,764	8,056	293,743	262,043
Adjustments	31,072	0	0	0	0	94,744	0
Proposed Costs	49,508	182,915	29,693	109,764	8,056	388,487	262,043



COUNTY OF TULARE
PLAN YEAR 2017-2018
FISCAL YEAR 2015-2016
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	42,293	54,912	0	75,779	64,387	0
EQUIPMENT	847	4,574	15,670	0	82,569	0	0
ANNUAL AUDIT	708	63	1,627	118	1,182	74	0
AUDITOR	25,549	1,697	43,970	3,187	41,546	5,154	0
CAO	11,207	507	18,197	0	21,016	60,815	0
COUNSEL	1,492	0	11,183	0	14,492	57,433	0
HR	101,260	4,023	122,719	7,377	78,459	10,059	0
PURCHASING	6,500	832	7,558	453	11,261	5,139	0
Total Allocated	147,563	53,989	275,836	11,135	326,304	203,061	0
Roll Forward	32,344	(131,576)	(18,274)	(3,599)	91,696	(6,634)	(42,961)
Cost With Roll Forward	179,907	(77,587)	257,562	7,536	418,000	196,427	(42,961)
Adjustments	0	0	0	0	8,860	0	0
Proposed Costs	179,907	(77,587)	257,562	7,536	426,860	196,427	(42,961)

COUNTY OF TULARE
PLAN YEAR 2017-2018
FISCAL YEAR 2015-2016
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	180,343	111,290	1,216	115,220	22,992	0	195,171
EQUIPMENT	0	46,745	0	0	4,043	0	12,185
ANNUAL AUDIT	91	654	50	860	496	583	7,698
AUDITOR	2,474	17,678	1,348	22,944	13,456	15,761	208,180
CAO	0	5,209	5,040	1,737	248	462	5,175
COUNSEL	0	0	0	135,039	0	0	0
HR	1,341	16,764	2,682	73,765	10,730	19,447	219,283
PURCHASING	2,645	22,598	2,419	5,820	3,476	2,192	31,365
Total Allocated	186,894	220,938	12,755	355,385	55,441	38,445	679,057
Roll Forward	103,903	(15,566)	(16,328)	(79,496)	3,844	3,166	(30,620)
Cost With Roll Forward	290,797	205,372	(3,573)	275,889	59,285	41,611	648,437
Adjustments	0	4,803	0	(9,108)	0	0	0
Proposed Costs	290,797	210,175	(3,573)	266,781	59,285	41,611	648,437

**COUNTY OF TULARE
PLAN YEAR 2017-2018
FISCAL YEAR 2015-2016
Allocated Costs By Department**

Central Service Departments	HHSA KTA AA	HHSA MENTAL HEALTH	HHSA PUBLIC GUARDIAN	HHSA SOCIAL SERVICES	HHSA VETERANS	INSURANCE RISK	ISF COPIERS
BUILDINGS	2,212	99,378	0	67,565	0	0	0
EQUIPMENT	0	61,797	0	21,042	0	0	0
ANNUAL AUDIT	1,106	3,530	197	6,506	111	615	32
AUDITOR	29,904	95,419	5,327	113,290	3,013	16,617	872
CAO	203	2,818	203	17,746	45	0	259
COUNSEL	0	656	201,771	(29,201)	0	218,164	0
HR	8,718	119,365	8,718	751,730	2,012	11,400	0
PURCHASING	10,429	16,249	605	46,257	453	3,249	0
Total Allocated	52,572	399,212	216,821	994,935	5,634	250,045	1,163
Roll Forward	1,383	124,270	25,632	(43,609)	803	(43,311)	247
Cost With Roll Forward	53,955	523,482	242,453	951,326	6,437	206,734	1,410
Adjustments	0	0	0	0	0	(306)	0
Proposed Costs	53,955	523,482	242,453	951,326	6,437	206,428	1,410

**COUNTY OF TULARE
PLAN YEAR 2017-2018
FISCAL YEAR 2015-2016
Allocated Costs By Department**

Central Service Departments	ISF CUSTODIAL	ISF GROUNDS	ISF IT	ISF MAIL	ISF MAINTENANCE	ISF MOTOR POOL	ISF PRINT
BUILDINGS	379	0	44,783	10,031	15,289	25,657	9,420
EQUIPMENT	0	0	0	0	0	0	0
ANNUAL AUDIT	482	184	968	108	2,456	2,616	396
AUDITOR	13,018	4,963	84,949	2,904	66,378	70,731	10,690
CAO	14,149	1,511	25,097	0	1,771	1,252	767
COUNSEL	0	0	11,668	0	0	0	0
HR	18,777	3,363	93,883	1,341	25,482	7,377	7,377
PURCHASING	0	0	31,440	0	7,558	151	0
Total Allocated	46,805	10,011	292,788	14,384	118,934	107,784	28,650
Roll Forward	18,987	(1,256)	87,784	(3,603)	(11,927)	20,637	(295)
Cost With Roll Forward	65,792	8,755	380,572	10,781	107,007	128,421	28,355
Adjustments	0	0	5,231	0	0	0	0
Proposed Costs	65,792	8,755	385,803	10,781	107,007	128,421	28,355

**COUNTY OF TULARE
PLAN YEAR 2017-2018
FISCAL YEAR 2015-2016
Allocated Costs By Department**

Central Service Departments	ISF RADIO	ISF UTILITIES	LIBRARY	LAFCO	PROBATION ALL OTHER	PROBATION CJ REALIGNMENT	PROBATION AATV
BUILDINGS	0	0	187,692	0	92,546	105,570	0
EQUIPMENT	0	0	8,109	0	18,095	5,345	4,354
ANNUAL AUDIT	195	394	619	97	1,894	401	158
AUDITOR	5,264	10,655	20,431	2,617	51,197	10,829	4,281
CAO	0	0	25,672	2,762	3,315	1,184	462
COUNSEL	0	0	2,568	2,193	12,338	0	0
HR	4,694	0	32,189	0	81,142	28,836	11,400
PURCHASING	0	0	4,459	0	3,930	4,157	1,889
Total Allocated	10,153	11,049	281,739	7,669	264,457	156,322	22,544
Roll Forward	3,120	1,028	33,250	8,242	21,020	69,296	7,122
Cost With Roll Forward	13,273	12,077	314,989	15,911	285,477	225,618	29,666
Adjustments	0	0	0	(8,200)	0	0	0
Proposed Costs	13,273	12,077	314,989	7,711	285,477	225,618	29,666



**COUNTY OF TULARE
PLAN YEAR 2017-2018
FISCAL YEAR 2015-2016
Allocated Costs By Department**

Central Service Departments	PROBATION JUVENILE HALL	PROBATION YOUTH FACILITY	PUBLIC DEFENDER	RETIREMENT	RMA ALL OTHER	RMA FLOOD CONTROL	RMA PUBLIC TRANSIT
BUILDINGS	343,553	115,113	45,293	0	34,693	684	793
EQUIPMENT	31,118	23,986	4,955	0	4,442	3,582	0
ANNUAL AUDIT	605	272	641	313	2,608	198	452
AUDITOR	16,347	7,341	17,330	7,932	80,522	4,318	12,209
CAO	2,660	1,071	2,029	2,029	35,797	0	0
COUNSEL	0	0	661	25,673	163,493	0	0
HR	65,048	26,153	61,694	8,047	44,259	0	1,341
PURCHASING	4,534	1,285	907	0	8,692	0	962
Total Allocated	463,865	175,221	133,510	43,994	374,506	8,782	15,777
Roll Forward	(46,383)	(31,190)	(18,314)	31,397	(139,940)	4,598	(1,754)
Cost With Roll Forward	417,482	144,031	115,196	75,391	234,566	13,380	14,023
Adjustments	0	0	0	0	488,730	632	0
Proposed Costs	417,482	144,031	115,196	75,391	723,296	14,012	14,023

COUNTY OF TULARE
PLAN YEAR 2017-2018
FISCAL YEAR 2015-2016
Allocated Costs By Department

Central Service Departments	SOLID WASTE	RMA ROADS	TCAG	SHERIFF COUNTY JAIL	SHERIFF COURT SECURITY	SHERIFF CORONER	TAX COLLECTOR
BUILDINGS	5,473	50,873	0	1,047,865	2,305	127,743	5,218
EQUIPMENT	0	0	0	108,205	0	327,799	9,015
ANNUAL AUDIT	1,111	5,364	305	1,113	94	2,845	849
AUDITOR	31,372	144,911	7,793	30,078	2,537	76,774	25,609
CAO	143,615	36,158	8,682	0	0	38,863	13,406
COUNSEL	14,555	5,096	6,702	0	0	121,353	34,333
HR	26,153	96,565	12,741	236,719	41,577	234,036	10,730
PURCHASING	14,133	39,754	2,419	7,180	529	20,331	2,342
Total Allocated	236,412	378,721	38,642	1,431,160	47,042	949,744	101,502
Roll Forward	98,594	(74,710)	7,185	(449,343)	(4,161)	277,948	26,570
Cost With Roll Forward	335,006	304,011	45,827	981,817	42,881	1,227,692	128,072
Adjustments	(15,218)	143,908	6,196	0	0	0	0
Proposed Costs	319,788	447,919	52,023	981,817	42,881	1,227,692	128,072



**COUNTY OF TULARE
PLAN YEAR 2017-2018
FISCAL YEAR 2015-2016
Allocated Costs By Department**

Central Service Departments	TREASURER	COURTS	COUNTY PORTION COURTS	WMB	ALL OTHER	SubTotal	Direct Billed
BUILDINGS	2,610	287,823	7,625	0	269,511	3,975,597	0
EQUIPMENT	3,865	0	0	0	0	878,478	0
ANNUAL AUDIT	85	419	641	1,032	7,645	66,370	0
AUDITOR	3,337	11,320	17,330	27,905	279,441	1,925,420	76,539
CAO	0	2,029	57,635	7,340	375,677	1,093,843	0
COUNSEL	9,039	230	12,608	2,980	59,050	1,595,146	1,751,831
HR	2,682	0	2,682	11,400	0	2,888,908	0
PURCHASING	982	0	0	2,342	832	356,424	0
Total Allocated	22,600	301,821	98,521	52,999	992,156	12,780,186	1,828,370
Roll Forward	(34,900)	(29,485)	33,604	12,934	(166,496)	(443,214)	0
Cost With Roll Forward	(12,300)	272,336	132,125	65,933	825,660	12,336,972	1,828,370
Adjustments	0	0	0	0	(1,332)	750,012	0
Proposed Costs	(12,300)	272,336	132,125	65,933	824,328	13,086,984	1,828,370



**COUNTY OF TULARE
 PLAN YEAR 2017-2018
 FISCAL YEAR 2015-2016
 Allocated Costs By Department**

Central Service Departments	Unallocated	Total
BUILDINGS	0	3,975,597
EQUIPMENT	0	878,478
ANNUAL AUDIT	0	66,370
AUDITOR	81,325	2,083,284
CAO	317,746	1,411,589
COUNSEL	775,445	4,122,422
HR	0	2,888,908
PURCHASING	0	356,424
Total Allocated	<u>1,174,516</u>	<u>15,783,072</u>
Roll Forward	0	(443,214)
Cost With Roll Forward	<u>1,174,516</u>	<u>15,339,858</u>
Adjustments	0	750,012
Proposed Costs	<u><u>1,174,516</u></u>	<u><u>16,089,870</u></u>

