



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Tulare
Visalia, California**

**Date: February 26, 2021
Filing Ref: TUL22**

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 **2021-22**. 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 **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, 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. Motorpool ISF |
| 2. Auditor-Controller | 9. Data Processing ISF |
| 3. County Counsel | 10. Radio ISF |
| 4. Human Resources | 11. Mailroom ISF |
| 5. Grounds Maintenance ISF | 12. Copiers ISF |
| 6. Building Maintenance ISF | 13. Print Shop ISF |
| 7. Custodial ISF | 14. Utilities 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 2021-22 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF TULARE

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Cass Cook, CFIP

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

Name

Auditor-Controller

Title

3-1-2021

3-1-2021

Date

Date

**Negotiated by Adam Russ
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment: Schedule A

**COUNTY OF TULARE
 PLAN YEAR 2021-2022
 FISCAL YEAR 2019-2020
 Allocated Costs By Department**

Central Service Departments	AG COMMISSIONER	ASSESSOR	ASSESSOR CLERK-RECORDER	REGISTRAR OF VOTERS	AUDITOR PROP TAX ACTG	BOARD OF SUPERVISORS	CAPITAL PROJECTS
BUILDINGS	42,254	19,532	6,567	16,894	2,487	15,727	1,699
EQUIPMENT	10,640	38,225	0	50,206	0	0	33,310
ANNUAL AUDIT	1,020	295	801	551	60	143	329
AUDITOR	31,613	9,065	24,601	16,942	1,834	4,382	11,906
CAO	11,778	12,161	2,066	3,647	1,175	2,489	2,195
COUNSEL	36,996	34,259	0	15,561	3,045	873,971	583
HR	62,427	53,134	11,591	8,477	4,637	5,409	2,318
PURCHASING	5,868	5,559	309	2,882	412	1,956	23,782
Total Allocated	202,596	172,230	45,935	115,160	13,650	904,077	76,122
Roll Forward	94,416	40,444	6,321	(20,071)	4,275	206,124	(295,827)
Cost With Roll Forward	297,012	212,674	52,256	95,089	17,925	1,110,201	(219,705)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	297,012	212,674	52,256	95,089	17,925	1,110,201	(219,705)



COUNTY OF TULARE
PLAN YEAR 2021-2022
FISCAL YEAR 2019-2020
Allocated Costs By Department

Central Service Departments	CHILD SUPPORT SERVICES	COOPERATIVE EXTENSION	DISTRICT ATTORNEY	DA-WELFARE FRAUD	FIRE	GEN SERVICES ADMIN	GEN SERVICES MUSUEM
BUILDINGS	0	42,014	65,586	0	89,227	2,647	180,343
EQUIPMENT	6,290	6,554	147,186	0	370,864	0	0
ANNUAL AUDIT	665	63	1,330	104	1,449	106	103
AUDITOR	20,417	1,942	40,677	3,194	58,387	12,469	3,172
CAO	22,519	1,119	37,287	0	27,660	3,294	436
COUNSEL	758	0	35,584	0	42,148	82,837	0
HR	121,751	5,393	146,368	9,272	109,725	15,810	1,546
PURCHASING	5,148	514	20,796	721	16,678	18,120	6,795
Total Allocated	177,548	57,599	494,814	13,291	716,138	135,283	192,395
Roll Forward	46,344	42,633	109,094	2,248	187,537	(225,838)	2,825
Cost With Roll Forward	223,892	100,232	603,908	15,539	903,675	(90,555)	195,220
Adjustments	0	0	0	0	0	0	0
Proposed Costs	223,892	100,232	603,908	15,539	903,675	(90,555)	195,220



**COUNTY OF TULARE
 PLAN YEAR 2021-2022
 FISCAL YEAR 2019-2020
 Allocated Costs By Department**

Central Service Departments	GEN SERVICES PARKS	GEN SERVICES PROPERTY MGT	HHSA ADMIN	HHSA ANIMAL CONTROL	HHSA DRUG/ALCOHOL	HHSA HEALTH	HHSA KTA AA
BUILDINGS	124,681	249	101,784	64,887	0	194,066	2,199
EQUIPMENT	50,792	3,934	5,005	19,300	0	74,185	0
ANNUAL AUDIT	927	89	1,017	672	833	8,964	1,296
AUDITOR	28,467	2,741	33,504	20,629	25,571	275,207	39,807
CAO	2,517	1,170	25,722	2,681	26,277	79,882	8,932
COUNSEL	0	0	259,308	3,236	0	0	0
HR	17,000	2,318	89,634	11,591	30,908	243,402	7,727
PURCHASING	36,136	4,530	17,604	4,118	7,516	49,828	3,295
Total Allocated	260,520	15,031	533,578	127,114	91,105	925,534	63,256
Roll Forward	(162,106)	(5,608)	33,838	12,211	39,917	114,372	9,514
Cost With Roll Forward	98,414	9,423	567,416	139,325	131,022	1,039,906	72,770
Adjustments	0	0	0	0	0	0	0
Proposed Costs	98,414	9,423	567,416	139,325	131,022	1,039,906	72,770



**COUNTY OF TULARE
PLAN YEAR 2021-2022
FISCAL YEAR 2019-2020
Allocated Costs By Department**

Central Service Departments	HHSA MENTAL HEALTH	HHSA PUBLIC GUARDIAN	HHSA SOCIAL SERVICES	HHSA VETERANS	INSURANCE RISK	ISF COPIERS	ISF CUSTODIAL
BUILDINGS	99,378	0	66,969	0	11,242	0	389
EQUIPMENT	59,814	0	12,327	0	0	0	0
ANNUAL AUDIT	4,154	0	8,571	0	566	39	582
AUDITOR	127,425	0	197,250	0	17,395	1,187	17,867
CAO	136,043	0	432,076	0	51,701	583	5,132
COUNSEL	0	0	390,278	0	136,231	0	0
HR	156,860	0	846,886	0	13,909	0	30,135
PURCHASING	36,856	0	69,285	0	3,603	0	514
Total Allocated	620,530	0	2,023,642	0	234,647	1,809	54,619
Roll Forward	139,800	(228,925)	511,719	(8,104)	105,082	86	18,465
Cost With Roll Forward	760,330	(228,925)	2,535,361	(8,104)	339,729	1,895	73,084
Adjustments	0	0	0	0	0	0	0
Proposed Costs	760,330	(228,925)	2,535,361	(8,104)	339,729	1,895	73,084



**COUNTY OF TULARE
 PLAN YEAR 2021-2022
 FISCAL YEAR 2019-2020
 Allocated Costs By Department**

Central Service Departments	ISF GROUNDS	ISF IT	ISF MAIL	ISF MAINTENANCE	ISF MOTOR POOL	ISF PRINT	ISF RADIO
BUILDINGS	0	70,282	9,669	11,584	31,896	9,667	0
EQUIPMENT	0	425,775	0	0	0	0	0
ANNUAL AUDIT	277	1,240	106	3,560	2,235	482	207
AUDITOR	8,525	49,145	3,259	109,179	68,675	14,805	6,346
CAO	998	43,324	2,687	16,433	8,576	2,883	1,953
COUNSEL	0	15,003	0	0	0	0	0
HR	3,864	109,382	1,546	36,317	8,499	7,727	3,864
PURCHASING	514	47,563	0	24,914	0	0	0
Total Allocated	14,178	761,714	17,267	201,987	119,881	35,564	12,370
Roll Forward	4,521	396,676	2,319	48,029	13,044	6,218	1,800
Cost With Roll Forward	18,699	1,158,390	19,586	250,016	132,925	41,782	14,170
Adjustments	0	0	0	0	0	0	0
Proposed Costs	18,699	1,158,390	19,586	250,016	132,925	41,782	14,170

COUNTY OF TULARE
PLAN YEAR 2021-2022
FISCAL YEAR 2019-2020
Allocated Costs By Department

Central Service Departments	ISF UTILITIES	LIBRARY	LAFCO	PROBATION ALL OTHER	PROBATION CJ REALIGNMENT	PROBATION AATV	PROBATION JUVENILE HALL
BUILDINGS	0	192,640	0	54,022	0	0	366,349
EQUIPMENT	0	12,792	0	80,927	3,285	0	91,959
ANNUAL AUDIT	627	561	126	1,873	332	113	800
AUDITOR	19,272	17,081	3,863	61,764	10,209	3,475	24,582
CAO	8,518	6,758	0	29,010	13,426	3,044	19,978
COUNSEL	0	4,377	191	63,608	0	0	0
HR	0	38,521	0	81,907	26,272	11,591	60,271
PURCHASING	0	6,177	0	12,252	5,148	823	4,736
Total Allocated	28,417	278,907	4,180	385,363	58,672	19,046	568,675
Roll Forward	11,985	19,377	(3,458)	42,386	(97,569)	437	27,343
Cost With Roll Forward	40,402	298,284	722	427,749	(38,897)	19,483	596,018
Adjustments	0	0	0	0	0	0	0
Proposed Costs	40,402	298,284	722	427,749	(38,897)	19,483	596,018



**COUNTY OF TULARE
 PLAN YEAR 2021-2022
 FISCAL YEAR 2019-2020
 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	112,469	43,923	55,933	149	906	5,617	54,203
EQUIPMENT	83,168	24,489	57,756	5,287	0	0	0
ANNUAL AUDIT	226	527	1,829	216	529	1,385	7,166
AUDITOR	6,950	16,187	62,392	6,626	16,252	44,205	220,048
CAO	6,478	16,366	16,097	10,384	11,430	16,070	132,440
COUNSEL	0	3,158	197,750	1,318	0	1,368	5,823
HR	20,863	67,048	49,766	0	2,318	39,289	135,997
PURCHASING	1,750	2,882	14,619	823	3,706	9,884	79,478
Total Allocated	231,904	174,580	456,142	24,803	35,141	117,818	635,155
Roll Forward	(6,380)	2,552	45,360	10,014	12,370	(24,354)	230,250
Cost With Roll Forward	225,524	177,132	501,502	34,817	47,511	93,464	865,405
Adjustments	0	0	0	0	0	0	0
Proposed Costs	225,524	177,132	501,502	34,817	47,511	93,464	865,405



COUNTY OF TULARE
PLAN YEAR 2021-2022
FISCAL YEAR 2019-2020
Allocated Costs By Department

Central Service Departments	TCAG	SHERIFF COUNTY JAIL	SHERIFF COURT SECURITY	SHERIFF CORONER - ALL OTHER	TAX COLLECTOR	TREASURER	COURTS
BUILDINGS	0	1,103,227	3,115	262,776	4,972	2,487	264,029
EQUIPMENT	0	120,908	0	1,170,830	10,524	13,718	0
ANNUAL AUDIT	316	1,084	138	2,974	768	110	505
AUDITOR	9,712	33,301	4,230	96,776	23,611	3,366	15,518
CAO	0	73,937	11,688	77,949	2,399	2,486	1,113
COUNSEL	2,843	0	0	215,540	9,384	45,553	0
HR	15,416	266,585	54,089	279,720	10,001	3,081	0
PURCHASING	2,882	11,222	618	25,841	2,677	2,573	0
Total Allocated	31,169	1,610,264	73,878	2,132,406	64,336	73,374	281,165
Roll Forward	7,033	96,408	24,218	298,317	(8,249)	49,644	(12,335)
Cost With Roll Forward	38,202	1,706,672	98,096	2,430,723	56,087	123,018	268,830
Adjustments	0	0	0	0	0	0	0
Proposed Costs	38,202	1,706,672	98,096	2,430,723	56,087	123,018	268,830



COUNTY OF TULARE
PLAN YEAR 2021-2022
FISCAL YEAR 2019-2020
Allocated Costs By Department

Central Service Departments	COURTS - COUNTY PORTION	WIB	ALL OTHERS	SubTotal	Direct Billed	Unallocated	Total
BUILDINGS	20,154	0	552,343	4,383,233	0	0	4,383,233
EQUIPMENT	0	0	0	2,990,050	0	0	2,990,050
ANNUAL AUDIT	757	1,458	953	68,209	0	0	68,209
AUDITOR	23,266	44,771	17,642	2,072,684	81,182	202,269	2,356,135
CAO	5,485	23,831	8,242	1,474,525	0	233,157	1,707,682
COUNSEL	14,695	1,730	100,885	2,598,021	1,821,458	848,145	5,267,624
HR	3,091	16,181	9,238	3,370,672	3,161	0	3,373,833
PURCHASING	103	9,266	618	613,894	0	0	613,894
Total Allocated	67,551	97,237	689,921	17,571,288	1,905,801	1,283,571	20,760,660
Roll Forward	(31,375)	44,614	(62,245)	1,929,736	0	0	1,929,736
Cost With Roll Forward	36,176	141,851	627,676	19,501,024	1,905,801	1,283,571	22,690,396
Adjustments	0	0	0	0	0	0	0
Proposed Costs	36,176	141,851	627,676	19,501,024	1,905,801	1,283,571	22,690,396