



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Tulare
Visalia, California**

**Date: February 14, 2022
Filing Ref: TUL23**

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 **2022-23**. 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 **2020-21**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, 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. Data Processing ISF |
| 2. Auditor-Controller | 9. Radio ISF |
| 3. County Counsel | 10. Mailroom ISF |
| 4. Grounds Maintenance ISF | 11. Copiers ISF |
| 5. Building Maintenance ISF | 12. Print Shop ISF |
| 6. Custodial ISF | 13. Utilities ISF |
| 7. Motorpool 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 2022-23 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

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

Name

Auditor-Controller

Title

2-14-2022

2-14-2022

Date

Date

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

cc: State and Federal Agencies

Attachment: Schedule A

**COUNTY OF TULARE
 PLAN YEAR 2022-2023
 FISCAL YEAR 2020-2021
 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	37,126	0	38,853	0	0	15,128
ANNUAL AUDIT	1,281	301	789	495	57	166	360
AUDITOR	40,297	18,028	24,699	15,491	1,786	5,212	11,280
CAO	11,953	10,889	1,848	4,894	1,127	1,961	1,247
COUNSEL	12,781	38,412	0	17,560	5,427	721,543	151
HR	59,139	49,530	10,349	8,132	4,435	5,914	2,218
PURCHASING	2,790	2,187	453	1,508	226	1,131	12,139
Total Allocated	181,135	176,005	44,705	103,827	15,545	751,654	44,222
Roll Forward	(37,339)	(10,907)	917	(26,373)	4,004	(185,578)	(95,098)
Cost With Roll Forward	143,796	165,098	45,622	77,454	19,549	566,076	(50,876)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	143,796	165,098	45,622	77,454	19,549	566,076	(50,876)



**COUNTY OF TULARE
 PLAN YEAR 2022-2023
 FISCAL YEAR 2020-2021
 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	72,115	0	179,386	2,647	180,343
EQUIPMENT	6,290	7,628	169,090	0	448,544	0	0
ANNUAL AUDIT	587	74	1,397	106	1,509	127	137
AUDITOR	18,374	2,317	43,662	3,330	47,010	14,918	4,295
CAO	20,603	1,125	35,283	0	34,865	2,752	259
COUNSEL	2,608	0	22,921	0	52,212	89,670	0
HR	88,709	5,914	141,935	11,089	158,199	15,524	2,218
PURCHASING	3,393	453	8,294	302	11,310	16,060	754
Total Allocated	140,564	59,525	494,697	14,827	933,035	141,698	188,006
Roll Forward	(22,672)	(2,565)	53,011	2,369	210,676	(94,601)	(5,230)
Cost With Roll Forward	117,892	56,960	547,708	17,196	1,143,711	47,097	182,776
Adjustments	0	0	0	0	0	0	0
Proposed Costs	117,892	56,960	547,708	17,196	1,143,711	47,097	182,776



**COUNTY OF TULARE
 PLAN YEAR 2022-2023
 FISCAL YEAR 2020-2021
 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	400
EQUIPMENT	58,615	3,934	5,005	24,268	0	67,918	0
ANNUAL AUDIT	655	106	1,318	621	904	9,320	1,351
AUDITOR	20,522	3,330	41,188	19,450	28,325	291,421	42,337
CAO	2,272	953	32,799	2,465	23,536	100,232	12,734
COUNSEL	0	0	240,055	12,577	0	0	0
HR	14,046	2,218	93,145	11,828	25,135	259,475	7,392
PURCHASING	2,790	302	12,441	2,940	4,223	45,388	2,111
Total Allocated	223,581	11,092	527,735	139,036	82,123	967,820	66,325
Roll Forward	(18,533)	62	3,246	7,671	14,349	90,364	9,381
Cost With Roll Forward	205,048	11,154	530,981	146,707	96,472	1,058,184	75,706
Adjustments	0	0	0	0	0	0	0
Proposed Costs	205,048	11,154	530,981	146,707	96,472	1,058,184	75,706



**COUNTY OF TULARE
 PLAN YEAR 2022-2023
 FISCAL YEAR 2020-2021
 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	60,792	0	12,327	0	0	0	0
ANNUAL AUDIT	4,455	0	6,183	0	533	62	745
AUDITOR	139,389	0	131,289	0	16,674	1,930	23,298
CAO	130,385	0	441,919	0	52,873	527	5,362
COUNSEL	0	0	540,532	0	192,923	0	0
HR	157,459	0	796,906	0	12,567	0	28,830
PURCHASING	18,095	0	35,739	0	1,508	75	2,790
Total Allocated	609,953	0	2,031,864	0	288,320	2,594	61,414
Roll Forward	137,156	(325,515)	559,435	(9,523)	100,175	1,240	21,515
Cost With Roll Forward	747,109	(325,515)	2,591,299	(9,523)	388,495	3,834	82,929
Adjustments	0	0	0	0	0	0	0
Proposed Costs	747,109	(325,515)	2,591,299	(9,523)	388,495	3,834	82,929



COUNTY OF TULARE
PLAN YEAR 2022-2023
FISCAL YEAR 2020-2021
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	485,636	0	0	0	0	0
ANNUAL AUDIT	229	1,185	116	3,535	2,809	427	217
AUDITOR	7,191	43,612	3,620	110,761	88,029	13,393	6,805
CAO	1,003	44,883	2,443	16,220	7,211	2,527	1,683
COUNSEL	0	8,689	0	0	0	0	0
HR	3,697	100,537	1,478	34,005	8,132	7,392	2,957
PURCHASING	1,433	24,354	1,809	20,056	6,107	2,111	1,508
Total Allocated	13,553	779,178	19,135	196,161	144,184	35,517	13,170
Roll Forward	2,176	230,350	3,336	5,041	20,940	709	1,465
Cost With Roll Forward	15,729	1,009,528	22,471	201,202	165,124	36,226	14,635
Adjustments	0	0	0	0	0	0	0
Proposed Costs	15,729	1,009,528	22,471	201,202	165,124	36,226	14,635



**COUNTY OF TULARE
PLAN YEAR 2022-2023
FISCAL YEAR 2020-2021
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	42,536	0	0	353,445
EQUIPMENT	0	16,018	0	124,073	3,285	0	62,834
ANNUAL AUDIT	562	544	125	1,895	333	79	772
AUDITOR	17,615	17,048	3,909	89,614	10,324	2,486	23,317
CAO	8,494	6,347	0	26,816	13,248	2,992	15,764
COUNSEL	0	6,502	552	119,988	0	0	0
HR	0	35,484	0	74,663	24,395	9,610	65,054
PURCHASING	226	2,714	0	5,353	2,337	453	2,714
Total Allocated	26,897	277,297	4,586	484,938	53,922	15,620	523,900
Roll Forward	11,455	(626)	(17,155)	139,829	(6,359)	(2,815)	(15,667)
Cost With Roll Forward	38,352	276,671	(12,569)	624,767	47,563	12,805	508,233
Adjustments	0	0	0	0	0	0	0
Proposed Costs	38,352	276,671	(12,569)	624,767	47,563	12,805	508,233



**COUNTY OF TULARE
 PLAN YEAR 2022-2023
 FISCAL YEAR 2020-2021
 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	55,392	33,050	62,825	5,287	0	0	0
ANNUAL AUDIT	129	370	1,789	225	350	1,625	8,043
AUDITOR	4,054	26,907	56,044	7,047	10,967	50,842	251,973
CAO	3,900	14,913	18,721	8,514	13,989	16,408	119,434
COUNSEL	0	5,375	205,197	2,075	0	611	1,513
HR	17,003	65,054	48,790	0	2,218	37,701	130,107
PURCHASING	603	1,508	6,259	1,056	3,167	10,707	44,788
Total Allocated	193,550	191,100	455,558	24,353	31,597	123,511	610,061
Roll Forward	(45,986)	15,599	(23,400)	4,207	6,313	(7,008)	102,942
Cost With Roll Forward	147,564	206,699	432,158	28,560	37,910	116,503	713,003
Adjustments	0	0	0	0	0	0	0
Proposed Costs	147,564	206,699	432,158	28,560	37,910	116,503	713,003



**COUNTY OF TULARE
 PLAN YEAR 2022-2023
 FISCAL YEAR 2020-2021
 Allocated Costs By Department**

Central Service Departments	TCAG	SHERIFF COUNTY JAIL	SHERIFF COURT SECURITY	SHERIFF CORONER - ALL OTHER	TAX COLLECTOR	TREASURER	COURTS
BUILDINGS	0	1,103,189	0	262,776	4,972	2,487	269,717
EQUIPMENT	0	120,148	0	1,401,332	11,298	15,792	0
ANNUAL AUDIT	307	1,341	116	4,151	893	146	544
AUDITOR	9,616	42,036	3,643	132,368	27,992	4,561	17,061
CAO	0	66,630	10,354	71,139	3,070	2,226	1,148
COUNSEL	4,176	0	0	409,662	19,928	36,179	0
HR	15,524	252,083	51,008	258,736	10,349	2,218	0
PURCHASING	1,433	5,278	75	20,735	2,489	1,358	0
Total Allocated	31,056	1,590,705	65,196	2,560,899	80,991	64,967	288,470
Roll Forward	(4,272)	47,006	6,399	379,152	(962)	39,584	5,164
Cost With Roll Forward	26,784	1,637,711	71,595	2,940,051	80,029	104,551	293,634
Adjustments	0	0	0	0	0	0	0
Proposed Costs	26,784	1,637,711	71,595	2,940,051	80,029	104,551	293,634



COUNTY OF TULARE
PLAN YEAR 2022-2023
FISCAL YEAR 2020-2021
Allocated Costs By Department

Central Service Departments	COURTS - COUNTY PORTION	WIB	ALL OTHERS	SubTotal	Direct Billed	Unallocated	Total
BUILDINGS	15,626	0	561,736	4,461,132	0	0	4,461,132
EQUIPMENT	0	0	0	3,363,128	0	0	3,363,128
ANNUAL AUDIT	820	1,928	1,809	71,053	0	0	71,053
AUDITOR	25,699	60,411	44,237	2,223,034	79,242	231,566	2,533,842
CAO	4,797	23,918	18,795	1,482,450	0	428,616	1,911,066
COUNSEL	18,756	1,638	79,120	2,869,333	1,629,214	899,669	5,398,216
HR	2,957	16,263	9,610	3,259,331	0	0	3,259,331
PURCHASING	151	4,298	6,182	370,664	0	0	370,664
Total Allocated	68,806	108,456	721,489	18,100,125	1,708,456	1,559,851	21,368,432
Roll Forward	(21,746)	37,542	65,639	1,360,489	0	0	1,360,489
Cost With Roll Forward	47,060	145,998	787,128	19,460,614	1,708,456	1,559,851	22,728,921
Adjustments	0	0	0	0	0	0	0
Proposed Costs	47,060	145,998	787,128	19,460,614	1,708,456	1,559,851	22,728,921

