



Malia M. Cohen
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Tulare
Visalia, California

Date: February 13, 2023
Filing Ref: TUL24

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 **2023-24**. 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 **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, 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 2023-24 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF TULARE

**MALIA M. COHEN
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

2-14-2023

Date

2-15-2023

Date

cc: State and Federal Agencies
Attachment: Schedule A

**Negotiated by Tatyana Boltovskaya
Telephone (916) 306-7775**

COUNTY OF TULARE
PLAN YEAR 2023-2024
FISCAL YEAR 2021-2022
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
BLDG DEPR	42,254	19,532	6,567	16,894	2,487	15,727	2,176
EQUIP DEPR	10,640	34,374	0	33,993	0	0	17,795
ANNUAL AUDIT	718	241	518	617	46	90	250
AUDITOR	39,660	14,667	28,643	34,062	2,536	4,995	13,797
CAO	12,766	11,759	2,026	5,792	1,231	2,076	1,843
COUNSEL	19,851	59,882	0	12,393	114	504,293	2,320
HR	67,945	57,420	13,020	9,344	5,142	7,683	3,428
PURCHASING	1,987	4,146	259	691	519	777	24,792
Total Allocated	195,821	202,021	51,033	113,786	12,075	535,641	66,401
Roll Forward	(6,775)	29,791	5,098	(1,374)	(1,575)	(368,436)	(9,721)
Cost With Roll Forward	189,046	231,812	56,131	112,412	10,500	167,205	56,680
Adjustments	0	0	0	0	0	0	0
Proposed Costs	189,046	231,812	56,131	112,412	10,500	167,205	56,680

COUNTY OF TULARE
PLAN YEAR 2023-2024
FISCAL YEAR 2021-2022
Allocated Costs By Department

Central Service Departments	CHILD SUPPORT SERVICES	COOPERATIVE EXTENSION	DISTRICT ATTORNEY	DA-WELFARE FRAUD	FIRE	GEN SERVICES ADMIN	GEN SERVICES MUSUEM
BLDG DEPR	0	42,014	73,591	0	191,170	2,647	180,343
EQUIP DEPR	5,353	14,127	170,318	0	665,656	0	0
ANNUAL AUDIT	318	42	815	58	929	76	88
AUDITOR	17,537	2,294	44,988	3,202	59,696	41,133	4,842
CAO	19,655	1,279	37,420	0	35,113	5,881	329
COUNSEL	18,530	1,462	59,007	0	34,663	89,818	0
HR	98,136	6,866	158,572	11,141	179,058	18,989	2,571
PURCHASING	4,060	605	9,416	0	12,267	18,399	519
Total Allocated	163,589	68,679	554,127	14,401	1,178,552	176,943	188,692
Roll Forward	(13,959)	11,080	59,313	1,110	462,414	41,660	(3,703)
Cost With Roll Forward	149,630	79,759	613,440	15,511	1,640,966	218,603	184,989
Adjustments	0	0	0	0	0	0	0
Proposed Costs	149,630	79,759	613,440	15,511	1,640,966	218,603	184,989

COUNTY OF TULARE
PLAN YEAR 2023-2024
FISCAL YEAR 2021-2022
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 KTAAA
BLDG DEPR	124,881	249	101,784	64,887	0	183,523	400
EQUIP DEPR	62,887	3,934	5,005	29,728	0	61,155	0
ANNUAL AUDIT	564	61	802	428	695	6,875	850
AUDITOR	31,179	3,344	48,655	23,661	38,379	379,960	46,975
CAO	2,823	1,171	44,789	2,797	25,805	119,270	11,751
COUNSEL	0	0	359,271	9,434	0	0	0
HR	19,711	2,571	119,125	13,712	33,424	281,960	11,998
PURCHASING	3,628	432	15,894	2,937	8,293	47,079	5,356
Total Allocated	245,273	11,762	695,325	147,584	106,596	1,079,822	77,330
Roll Forward	(15,247)	(3,269)	161,747	20,470	15,491	154,288	14,074
Cost With Roll Forward	230,026	8,493	857,072	168,054	122,087	1,234,110	91,404
Adjustments	0	0	0	0	0	0	0
Proposed Costs	230,026	8,493	857,072	168,054	122,087	1,234,110	91,404

COUNTY OF TULARE
PLAN YEAR 2023-2024
FISCAL YEAR 2021-2022
Allocated Costs By Department

Central Service Departments	HSA MENTAL HEALTH	HSA SOCIAL SERVICES	INSURANCE RISK	ISF COPIERS	ISF CUSTODIAL	ISF GROUNDS	ISF IT
BLDG DEPR	99,378	66,969	11,242	0	389	0	70,282
EQUIP DEPR	60,792	9,711	0	0	0	0	11,126
ANNUAL AUDIT	2,901	4,360	360	33	507	159	808
AUDITOR	160,189	185,115	19,801	1,845	27,990	8,787	60,297
CAO	156,170	451,951	55,617	673	6,253	1,104	38,887
COUNSEL	0	621,699	268,094	0	0	0	12,828
HR	181,689	928,161	14,569	0	35,138	5,142	102,398
PURCHASING	28,161	50,360	1,469	173	4,406	1,296	27,816
Total Allocated	689,280	2,318,326	371,152	2,724	74,683	16,488	324,442
Roll Forward	68,750	294,684	136,505	915	20,064	2,310	(437,272)
Cost With Roll Forward	758,030	2,613,010	507,657	3,639	94,747	18,798	(112,830)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	758,030	2,613,010	507,657	3,639	94,747	18,798	(112,830)

COUNTY OF TULARE
PLAN YEAR 2023-2024
FISCAL YEAR 2021-2022
Allocated Costs By Department

Central Service Departments	ISF MAIL	ISF MAINTENANCE	ISF MOTOR POOL	ISF PRINT	ISF RADIO	ISF UTILITIES	LIBRARY
BLDG DEPR	9,669	11,584	31,896	9,667	0	0	192,640
EQUIP DEPR	0	0	0	0	0	0	15,402
ANNUAL AUDIT	80	2,250	1,813	305	126	425	348
AUDITOR	4,382	124,308	100,199	16,832	6,969	23,468	19,202
CAO	2,571	17,631	9,229	2,736	1,808	11,893	8,165
COUNSEL	0	0	0	0	0	0	3,066
HR	1,714	39,423	9,427	7,713	4,285	0	45,843
PURCHASING	1,382	23,496	7,429	2,073	1,900	345	3,024
Total Allocated	19,798	218,692	159,993	39,326	15,088	36,131	287,690
Roll Forward	2,531	16,705	40,112	3,762	2,718	7,714	8,783
Cost With Roll Forward	22,329	235,397	200,105	43,088	17,806	43,845	296,473
Adjustments	0	0	0	0	0	0	0
Proposed Costs	22,329	235,397	200,105	43,088	17,806	43,845	296,473

COUNTY OF TULARE
PLAN YEAR 2023-2024
FISCAL YEAR 2021-2022
Allocated Costs By Department

Central Service Departments	LAFCO	PROBATION ALL OTHER	PROBATION CJ REALIGNMENT	PROBATION AATU	PROBATION JUVENILE HALL	PROBATION YOUTH FACILITY	PUBLIC DEFENDER
BLDG DEPR	0	42,536	0	0	361,779	112,469	43,923
EQUIP DEPR	0	80,009	3,285	0	4,501	0	28,169
ANNUAL AUDIT	66	824	161	51	427	26	260
AUDITOR	3,664	58,107	8,802	2,793	23,277	1,435	14,469
CAO	0	30,923	11,730	2,482	20,089	3,600	16,852
COUNSEL	724	57,776	0	0	0	0	16,927
HR	0	81,733	27,425	10,284	71,989	16,283	78,177
PURCHASING	0	9,330	3,456	519	4,060	87	1,814
Total Allocated	4,454	361,238	54,859	16,129	486,122	133,900	200,591
Roll Forward	274	(24,125)	(3,813)	(2,917)	(82,553)	(98,004)	26,011
Cost With Roll Forward	4,728	337,113	51,046	13,212	403,569	35,896	226,602
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,728	337,113	51,046	13,212	403,569	35,896	226,602

COUNTY OF TULARE
PLAN YEAR 2023-2024
FISCAL YEAR 2021-2022
Allocated Costs By Department

Central Service Departments	RMA ALL OTHER	RMA FLOOD CONTROL	RMA PUBLIC TRANSIT	SOLID WASTE	RMA ROADS DEPARTMENT	TCAG	SHERIFF COUNTY JAIL
BLDG DEPR	55,933	149	0	5,617	55,109	0	1,103,189
EQUIP DEPR	66,854	5,287	0	0	0	0	117,165
ANNUAL AUDIT	1,218	136	202	973	4,709	191	1,031
AUDITOR	68,171	7,506	11,132	55,032	260,131	10,543	56,953
CAO	36,705	7,722	13,160	19,460	151,944	0	77,090
COUNSEL	291,062	943	0	3,417	310	2,692	0
HR	68,531	0	1,714	44,971	150,836	17,140	251,964
PURCHASING	12,093	1,382	3,628	14,858	49,584	2,246	5,701
Total Allocated	600,567	23,125	29,836	144,328	672,623	32,812	1,613,093
Roll Forward	144,425	(1,678)	(5,305)	26,510	37,468	1,643	2,829
Cost With Roll Forward	744,992	21,447	24,531	170,838	710,091	34,455	1,615,922
Adjustments	0	0	0	0	0	0	0
Proposed Costs	744,992	21,447	24,531	170,838	710,091	34,455	1,615,922

COUNTY OF TULARE
PLAN YEAR 2023-2024
FISCAL YEAR 2021-2022
Allocated Costs By Department

Central Service Departments	SHERIFF COURT SECURITY	SHERIFF CORONER - ALL OTHER	TAX COLLECTOR	TREASURER	COURTS	COURTS - COUNTY PORTION	WB
BLDG DEPR	0	266,114	4,972	2,487	269,717	15,626	0
EQUIP DEPR	0	1,347,098	10,533	15,282	0	0	0
ANNUAL AUDIT	63	2,587	529	86	341	548	1,004
AUDITOR	3,484	152,252	29,232	4,740	18,856	30,308	55,467
CAO	12,077	94,498	3,320	2,535	1,154	5,548	23,621
COUNSEL	0	413,232	27,187	14,743	0	7,787	2,240
HR	56,563	310,241	10,119	2,533	0	3,421	18,681
PURCHASING	345	24,187	2,937	1,123	0	87	7,688
Total Allocated	72,532	2,610,209	88,829	43,529	290,068	63,325	108,701
Roll Forward	(1,346)	477,803	24,493	(29,845)	8,903	(4,226)	11,464
Cost With Roll Forward	71,186	3,088,012	113,322	13,684	298,971	59,099	120,165
Adjustments	0	0	0	0	0	0	0
Proposed Costs	71,186	3,088,012	113,322	13,684	298,971	59,099	120,165

**COUNTY OF TULARE
 PLAN YEAR 2023-2024
 FISCAL YEAR 2021-2022
 Allocated Costs By Department**

Central Service Departments	TCRTA	ALL OTHERS	SubTotal	Direct Billed	Unallocated	Total
BLDG DEPR	0	553,107	4,467,369	0	0	4,467,369
EQUIP DEPR	0	0	2,889,979	0	0	2,889,979
ANNUAL AUDIT	55	674	45,718	0	0	45,718
AUDITOR	3,049	23,888	2,546,880	71,975	249,004	2,867,859
CAO	0	8,898	1,653,672	0	325,725	1,979,397
COUNSEL	3,115	126,803	3,045,683	1,718,974	984,307	5,748,964
HR	857	12,726	3,733,496	14,232	0	3,747,728
PURCHASING	173	864	461,548	0	0	461,548
Total Allocated	7,249	726,960	18,844,345	1,805,181	1,559,036	22,208,562
Roll Forward	0	37,039	1,265,808	0	0	1,265,808
Cost With Roll Forward	7,249	763,999	20,110,153	1,805,181	1,559,036	23,474,370
Adjustments	0	0	0	0	0	0
Proposed Costs	7,249	763,999	20,110,153	1,805,181	1,559,036	23,474,370

