



**JOHN CHIANG**  
California State Controller

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Tulare  
Visalia, California**

**Date: September 09, 2013  
Filing Ref: TUL14**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the 2013-14 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.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST  
ALLOCATIONS**

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The indirect overhead and support service costs listed in Exhibit A (attached) are formally approved as actual costs for the 2011-12 fiscal year and as estimated costs for the 2013-14 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, 2013, for further allocation to federal grants and contracts performed by the respective county departments.



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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST  
TRANSFER MECHANISMS**

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|-------------------------------------|------------------------------|
| 1. Employee Fringe Benefits         | 9. Grounds Maintenance (ISF) |
| 2. Auditor-Controller               | 10. Mailroom (ISF)           |
| 3. County Counsel                   | 11. Motorpool (ISF)          |
| 4. Geographical Information Systems | 12. Print Shop (ISF)         |
| 5. Building Maintenance (ISF)       | 13. Radio (ISF)              |
| 6. Copiers (ISF)                    | 14. Telecommunications (ISF) |
| 7. Custodial (ISF)                  | 15. Utilities (ISF)          |
| 8. Data Processing (ISF)            | 16. Self-Insurance (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.

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**SECTION III: CONDITIONS**

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**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 A-87, 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 on Exhibit A must be included when calculating carry-forward in the 2015-16 Estimated Cost Allocation Plan.

**SECTION IV: ACCEPTANCE**

**COUNTY OF TULARE**

BY *Rita A. Woodward*

Rita A. Woodward

Auditor-Controller/Treasurer-Tax Collector

Name

10/4/13

Date

**JOHN CHIANG  
CALIFORNIA STATE CONTROLLER**

BY *Linda Yamanaka*

Linda Yamanaka, Bureau Chief  
Local Government Policy and Reporting  
Division of Accounting and Reporting

10/4/13

Date

Negotiated by Sandeep Singh  
Telephone (916) 322-9437

cc: State and Federal Agencies

Attachment

FISCAL YEAR 2011/2012  
 PLAN YEAR 2013/2014

COUNTY OF TULARE, CALIFORNIA  
 COUNTYWIDE COST ALLOCATION PLAN  
 SUMMARY OF ALLOCATED COSTS

Exhibit A  
 1/18/2013

ALLOCATED COSTS	Ag Commissioner	Assessor	Assessor Clerk/Recorder	Auditor Elections	Auditor Prop Tax Actg	Board of Supervisors	Capital Projects	Child Support Services	Cooperative Extension	District Attorney
BUILDING USE	\$ 171,956	\$ 28,324	\$ 2,569	\$ 27,079	\$ 3,845	\$ 16,817	\$ -	\$ -	\$ 171,531	\$ 78,896
EQUIPMENT USE	-	5,849	-	-	-	-	-	-	791	35,756
ANNUAL AUDITS	445	515	87	42	45	90	31	5,829	46	1,804
AUDITOR/CONTROLLER	26,499	35,673	4,433	2,452	2,093	3,893	1,399	65,909	2,579	75,646
COUNTY ADMINISTRATIVE OFFICE	11,257	7,251	1,233	1,180	4,741	65,244	29,100	17,797	15,681	56,300
COUNTY COUNSEL	3,566	12,218	10,344	5,881	14,206	412,010	-	(509)	-	8,824
HUMAN RESOURCES	36,703	32,227	8,057	4,028	2,686	3,581	1,343	76,988	4,028	75,197
HUMAN RESOURCES - EBU	6,791	5,953	1,491	745	497	663	248	14,245	745	13,914
PURCHASING	1,418	925	154	308	339	123	3,606	1,325	216	2,065
RMA - GIS	12,532	50,059	-	23,522	-	19,354	-	-	6,202	-
TREASURER	(778)	(167)	(113)	(1,823)	(72)	(259)	(507)	(941)	(105)	(2,169)
<b>ALLOCATED COSTS</b>	<b>270,390</b>	<b>178,837</b>	<b>28,255</b>	<b>63,495</b>	<b>28,380</b>	<b>521,515</b>	<b>35,221</b>	<b>170,644</b>	<b>201,715</b>	<b>346,233</b>
<b>CARRY-FORWARD</b>	<b>42,060</b>	<b>(3,386)</b>	<b>(9,741)</b>	<b>(33,287)</b>	<b>10,116</b>	<b>79,753</b>	<b>35,221</b>	<b>(46,402)</b>	<b>49,438</b>	<b>(41,148)</b>
<b>ALLOCATED WITH ROLLFORWARD</b>	<b>312,450</b>	<b>175,451</b>	<b>18,514</b>	<b>30,208</b>	<b>38,495</b>	<b>601,268</b>	<b>70,442</b>	<b>124,243</b>	<b>251,152</b>	<b>305,085</b>
<b>ADJUSTMENTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(35,221)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CLAIMABLE COSTS 2013/2014</b>	<b>\$ 312,450</b>	<b>\$ 175,451</b>	<b>\$ 18,514</b>	<b>\$ 30,208</b>	<b>\$ 38,495</b>	<b>\$ 601,268</b>	<b>\$ 35,221</b>	<b>\$ 124,243</b>	<b>\$ 251,152</b>	<b>\$ 305,085</b>

FISCAL YEAR 2011/2012  
 PLAN YEAR 2013/2014

COUNTY OF TULARE, CALIFORNIA  
 COUNTYWIDE COST ALLOCATION PLAN  
 SUMMARY OF ALLOCATED COSTS

Exhibit A  
 1/18/2013

ALLOCATED COSTS	DA - Welfare Fraud	Fire	Gen Services Admin	Gen Services Lake Patrol	Gen Services Museum	Gen Services Parks	Gen Services Property Mgt	HHSA Admin	HHSA Animal Control	HHSA Drug/alcohol	HHSA Health
BUILDING USE	\$ -	\$ 74,852	\$ 86,323	\$ -	\$ 73,490	\$ 66,924	\$ 1,108	\$ 14,558	\$ 20,188	\$ 2,450	\$ 236,510
EQUIPMENT USE	-	102,744	-	-	-	15,409	-	15,000	-	-	-
ANNUAL AUDITS	102	1,169	73	22	9	89	25	691	65	90	2,891
AUDITOR/CONTROLLER	4,600	59,503	12,163	1,105	521	4,729	1,094	50,743	3,121	5,326	136,216
COUNTY ADMINISTRATIVE OFFICE	3,409	27,694	18,535	5,725	2,295	22,744	2,161	15,675	1,484	2,050	85,566
COUNTY COUNSEL	534	3,541	6,675	2,062	827	8,190	2,296	-	-	-	-
HUMAN RESOURCES	4,924	50,132	4,028	1,790	1,343	9,847	896	46,103	4,476	14,323	183,965
HUMAN RESOURCES - EBU	911	9,276	745	331	248	1,822	166	8,531	828	2,650	34,040
PURCHASING	123	2,866	3,545	1,079	432	4,346	1,233	2,589	247	339	10,757
RMA - GIS	-	(3,118)	-	-	-	-	-	1,026	-	-	-
TREASURER	(159)	(2,070)	(52)	(51)	(89)	(498)	(43)	(1,279)	(400)	(589)	(15,473)
<b>ALLOCATED COSTS</b>	<b>14,443</b>	<b>326,589</b>	<b>142,035</b>	<b>12,064</b>	<b>79,075</b>	<b>133,603</b>	<b>8,934</b>	<b>154,636</b>	<b>29,927</b>	<b>26,640</b>	<b>654,472</b>
<b>CARRY-FORWARD</b>	<b>(1,722)</b>	<b>(42,120)</b>	<b>137,443</b>	<b>(30,722)</b>	<b>(34,556)</b>	<b>129,525</b>	<b>8,934</b>	<b>(194,230)</b>	<b>1,134</b>	<b>(18,875)</b>	<b>(50,415)</b>
<b>ALLOCATED WITH ROLLFORWARD</b>	<b>12,721</b>	<b>284,469</b>	<b>279,479</b>	<b>(18,658)</b>	<b>44,518</b>	<b>263,129</b>	<b>17,868</b>	<b>(39,592)</b>	<b>31,061</b>	<b>7,765</b>	<b>604,057</b>
<b>ADJUSTMENTS</b>	-	-	-	-	-	-	-	-	-	-	-
<b>CLAIMABLE COSTS 2013/2014</b>	<b>\$ 12,721</b>	<b>\$ 284,469</b>	<b>\$ 279,479</b>	<b>\$ (18,658)</b>	<b>\$ 44,518</b>	<b>\$ 263,129</b>	<b>\$ 17,868</b>	<b>\$ (39,592)</b>	<b>\$ 31,061</b>	<b>\$ 7,765</b>	<b>\$ 604,057</b>

FISCAL YEAR 2011/2012  
 PLAN YEAR 2013/2014

COUNTY OF TULARE, CALIFORNIA  
 COUNTYWIDE COST ALLOCATION PLAN  
 SUMMARY OF ALLOCATED COSTS

Exhibit A  
 1/18/2013

ALLOCATED COSTS	HHSA KTA AA	HHSA Mental Health	HHSA Public Guardian	HHSA Social Services	HHSA Veterans	Insurance Health	Insurance RISK
BUILDING USE	\$ 4,158	\$ 12,938	\$ 995	\$ 155,352	\$ 230	\$ -	\$ -
EQUIPMENT USE	-	-	-	-	-	-	-
ANNUAL AUDITS	155	1,308	81	39,514	17	-	107
AUDITOR/CONTROLLER	7,424	60,677	3,884	316,939	830	-	4,934
COUNTY ADMINISTRATIVE OFFICE	3,522	29,660	1,828	134,030	384	-	11,902
COUNTY COUNSEL	-	5,110	161,287	41,738	-	-	371,913
HUMAN RESOURCES	10,742	75,645	5,819	439,546	1,343	-	5,819
HUMAN RESOURCES - EBU	1,988	13,997	1,077	81,331	248	-	1,077
PURCHASING	3,729	4,870	308	22,007	62	-	216
RMA - GIS	-	-	-	-	-	-	-
TREASURER	(4)	(5,629)	(202)	(10,363)	(82)	-	(6)
ALLOCATED COSTS	31,716	198,575	175,077	1,220,094	3,031	-	395,962
CARRY-FORWARD	3,518	(16,250)	16,748	(244,288)	(162)	-	308,414
ALLOCATED WITH ROLLFORWARD	35,234	182,325	191,825	975,806	2,870	-	704,375
ADJUSTMENTS	-	-	-	-	-	-	-
CLAIMABLE COSTS 2013/2014	\$ 35,234	\$ 182,325	\$ 191,825	\$ 975,806	\$ 2,870	\$ -	\$ 704,375

FISCAL YEAR 2011/2012  
 PLAN YEAR 2013/2014

COUNTY OF TULARE, CALIFORNIA  
 COUNTYWIDE COST ALLOCATION PLAN  
 SUMMARY OF ALLOCATED COSTS

Exhibit A  
 1/18/2013

ALLOCATED COSTS	ISF - Copiers	ISF - Custodial	ISF - Grounds	ISF - Information Technology	ISF - Mail	ISF - Maintenance	ISF - Motor Pool	ISF - Print	ISF - Radio	ISF - Utilities
BUILDING USE	\$ -	\$ 1,897	\$ -	\$ 65,539	\$ 15,712	\$ 29,901	\$ 26,382	\$ -	\$ 14,812	\$ -
EQUIPMENT USE	-	-	-	-	-	-	-	-	-	784
ANNUAL AUDITS	-	101	18	1,040	9	231	60	60	65	10
AUDITOR/CONTROLLER	-	5,132	927	52,115	481	11,080	2,855	3,046	2,718	446
COUNTY ADMINISTRATIVE OFFICE	3,068	2,859	2,143	32,194	2,198	6,848	3,812	2,222	917	1,397
COUNTY COUNSEL	-	-	-	5,428	-	-	-	-	-	-
HUMAN RESOURCES	-	9,400	1,790	51,922	895	16,114	4,028	4,924	1,343	448
HUMAN RESOURCES - EBU	-	1,739	331	9,607	166	2,982	745	911	248	83
PURCHASING	-	-	-	12,360	-	1,284	432	-	-	-
RMA - GIS	-	-	-	-	-	-	-	-	-	-
TREASURER	-	(119)	(216)	(1,355)	(235)	(1,786)	(937)	(428)	(138)	(527)
<b>ALLOCATED COSTS</b>	<b>3,068</b>	<b>20,809</b>	<b>4,993</b>	<b>228,851</b>	<b>19,227</b>	<b>66,634</b>	<b>37,377</b>	<b>10,735</b>	<b>19,965</b>	<b>2,641</b>
<b>CARRY-FORWARD</b>	<b>3,068</b>	<b>(7,243)</b>	<b>2,028</b>	<b>26,289</b>	<b>12,811</b>	<b>(18,132)</b>	<b>23,239</b>	<b>(29,530)</b>	<b>9,400</b>	<b>1,272</b>
<b>ALLOCATED WITH ROLLFORWARD</b>	<b>6,135</b>	<b>13,567</b>	<b>7,022</b>	<b>255,140</b>	<b>32,037</b>	<b>48,502</b>	<b>60,616</b>	<b>(18,795)</b>	<b>29,365</b>	<b>3,913</b>
<b>ADJUSTMENTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(23,239)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CLAIMABLE COSTS 2013/2014</b>	<b>\$ 6,135</b>	<b>\$ 13,567</b>	<b>\$ 7,022</b>	<b>\$ 255,140</b>	<b>\$ 32,037</b>	<b>\$ 48,502</b>	<b>\$ 37,377</b>	<b>\$ (18,795)</b>	<b>\$ 29,365</b>	<b>3,913</b>

FISCAL YEAR 2011/2012  
 PLAN YEAR 2013/2014

COUNTY OF TULARE, CALIFORNIA  
 COUNTYWIDE COST ALLOCATION PLAN  
 SUMMARY OF ALLOCATED COSTS

Exhibit A  
 1/18/2013

ALLOCATED COSTS	LIBRARY	LAFCO	PROBATION ALL OTHER	PROBATION CJ REALIGNMENT	PROBATION AATV	PROBATION JUVENILE HALL	PROBATION YOUTH FACILITY	PUBLIC DEFENDER	PUBLIC RETIREMENT	RMA ALL OTHER	RMA FLOOD CONTROL	RMA PUBLIC TRANSIT
BUILDING USE	\$ 178,478	\$ -	\$ 78,846	\$ 38,567	\$ -	\$ 498,621	\$ 235,302	\$ 28,788	\$ 58,810	\$ -	\$ -	\$ -
EQUIPMENT USE	-	1,234	3,431	-	-	-	-	-	8,384	-	-	-
ANNUAL AUDITS	223	181	1,053	70	69	739	292	760	797	607	-	5
AUDITOR/CONTROLLER	11,163	2	49,242	3,783	3,370	35,056	14,052	34,385	4,223	40,732	(944)	443
COUNTY ADMINISTRATIVE OFFICE	6,305	1,124	28,928	1,778	1,792	18,009	7,460	18,185	2,168	88,671	2	4,916
COUNTY COUNSEL	3,855	(1,225)	8,593	567	562	8,034	2,380	758	(8,124)	90,288	3	1,633
HUMAN RESOURCES	18,799	-	84,007	8,504	5,371	48,780	21,037	34,013	5,371	32,675	448	895
HUMAN RESOURCES - EBU	3,479	-	11,844	1,574	994	9,028	3,893	6,480	994	6,948	83	160
PURCHASING	1,479	-	3,606	247	247	2,527	980	684	-	20,034	-	277
RMA - GIS	-	2,102	(722)	-	-	-	-	-	-	109,783	(72)	-
TREASURER	(1,713)	(60)	(1,650)	(144)	(68)	(360)	(115)	(1,326)	(4)	(1,265)	(257)	(148)
<b>ALLOCATED COSTS</b>	<b>219,068</b>	<b>3,357</b>	<b>244,060</b>	<b>54,946</b>	<b>12,309</b>	<b>610,343</b>	<b>285,287</b>	<b>123,742</b>	<b>87,618</b>	<b>387,571</b>	<b>(736)</b>	<b>8,109</b>
<b>CARRY-FORWARD</b>	<b>60,020</b>	<b>(1,108)</b>	<b>0,585</b>	<b>(4,940)</b>	<b>12,309</b>	<b>(51,285)</b>	<b>2,992</b>	<b>(61,184)</b>	<b>38,607</b>	<b>(244,073)</b>	<b>(730)</b>	<b>7,976</b>
<b>ALLOCATED WITH ROLLFORWARD</b>	<b>279,088</b>	<b>2,249</b>	<b>254,544</b>	<b>199,893</b>	<b>24,618</b>	<b>589,058</b>	<b>288,279</b>	<b>62,558</b>	<b>106,225</b>	<b>143,498</b>	<b>(1,473)</b>	<b>18,167</b>
<b>ADJUSTMENTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(54,946)</b>	<b>(12,309)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CLAIMABLE COSTS 2013/2014</b>	<b>\$ 279,088</b>	<b>\$ 2,249</b>	<b>\$ 254,544</b>	<b>\$ 54,946</b>	<b>\$ 12,309</b>	<b>\$ 589,058</b>	<b>\$ 288,279</b>	<b>\$ 62,558</b>	<b>\$ 106,225</b>	<b>\$ 143,498</b>	<b>\$ (1,473)</b>	<b>\$ 18,167</b>



FISCAL YEAR 2011/2012  
PLAN YEAR 2013/2014

COUNTY OF TULARE, CALIFORNIA  
COUNTYWIDE COST ALLOCATION PLAN  
SUMMARY OF ALLOCATED COSTS

Exhibit A  
1/18/2013

ALLOCATED COSTS	RMA REFUSE	RMA ROADS	TCAG	Sheriff County Jail	Sheriff Court Security	Sheriff Coroner	Tax Collector	Courts	County Portien Courts	WIB	IHSS	All Other	TOTALS
BUILDING USE	\$ 9,682	\$ 60,048	\$ -	\$ 1,760,732	\$ -877	\$ 161,030	\$ 7,687	\$ 158,475	\$ 119,180	\$ -	\$ -	\$ 485,422	\$ 5,310,588
EQUIPMENT USE	80,814	-	6,028	1,818	65,153	-	-	-	-	-	-	-	331,283
ANNUAL AUDITS	412	888	133	2,848	1,808	3,571	83	-	2,880	188	22	827	75,417
AUDITOR/CONTROLLER	10,324	47,213	5,863	134,812	25,593	173,321	4,154	-	820	13,699	(2,760)	48,538	1,627,461
COUNTY ADMINISTRATIVE OFFICE	18,322	31,878	3,855	71,758	14,054	86,913	22,038	-	239	5,012	3,354	11,558	1,062,480
COUNTY COUNSEL	78,632	(5,832)	(11,312)	47,042	9,214	58,877	16,868	-	-	2,038	208	87,214	1,442,713
HUMAN RESOURCES	25,513	88,038	7,688	154,423	23,723	142,338	7,162	-	1,343	6,714	885	448	1,875,456
HUMAN RESOURCES - EBU	4,721	12,888	1,488	28,574	1,388	25,337	1,325	-	248	1,242	166	83	347,824
PURCHASING	493	247	524	4,777	863	5,271	616	-	-	1,202	92	92	127,768
RMA - GIS	8,331	632	4,288	-	-	12,404	-	-	-	-	-	(4,341)	239,082
TREASURER	(1,125)	(3,717)	(387)	(842)	(48)	(3,748)	(138)	-	(243)	(1,714)	(84)	(114,125)	(183,037)
ALLOCATED COSTS	243,318	212,173	18,020	2,215,041	135,528	884,414	58,888	158,475	124,472	28,588	1,893	503,807	12,257,146
CARRY-FORWARD	157,911	(132,303)	(16,162)	27,176	42,826	(130,215)	(1,108)	13,801	(61,380)	(45,308)	(2,215)	(298,652)	(528,337)
ALLOCATED WITH ROLLFORWARD	401,230	79,811	1,858	2,242,217	178,354	534,199	68,781	172,376	73,092	(16,718)	(322)	205,255	11,728,808
ADJUSTMENTS	-	-	-	-	-	-	-	-	-	-	-	-	(125,715)
CLAIMABLE COSTS 2013/2014	\$ 401,230	\$ 79,811	\$ 1,858	\$ 2,242,217	\$ 178,354	\$ 534,199	\$ 68,781	\$ 172,376	\$ 73,092	\$ (16,718)	\$ (322)	\$ 205,255	\$ 11,603,093