



BETTY T. YEE
California State Controller

June 29, 2018

Mr. Cass Cook
Auditor-Controller/Treasurer-Tax Collector
County of Tulare
221 South Mooney Boulevard, Room 101-E
Visalia, CA 93291

SUBJECT: 2018-19 Cost Plan Negotiation Agreement

Dear Mr. Cook:

The Negotiation Agreement for Tulare County's 2018-19 Cost Allocation Plan is enclosed for your review.

If this Negotiation Agreement is acceptable, please sign it with blue ink and return it along with Schedule A to:

State Controller's Office
Local Government Programs and Services Division
Local Government Policy Section
County Cost Plans Unit, Suite 740
P.O. Box 942850
Sacramento, CA 94250

Upon receipt, we will sign it, return a copy of the agreement to you, and forward copies to all applicable agencies. If you have any questions, please contact Darryl Mar of the Local Government Policy Section by telephone at (916) 327-9496.

Sincerely,

A handwritten signature in blue ink, appearing to read "Renee Hsziehl".

RENEE HSZIEH, Bureau Chief
Local Govt Policy & Reporting

Enclosures



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Tulare
Visalia, California**

**Date: June 29, 2018
Filing Ref: TUL19**

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 **2018-19**. 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 **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, 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 Communications (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 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 2018-19 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF TULARE

BY 

Cass Cook

Name

Auditor Controller

Title

July 9, 2018

Date

BETTY T. YEE
CALIFORNIA STATE CONTROLLER

BY 

Renee Hszich, Bureau Chief
Local Govt Policy & Reporting
Local Govt Programs & Services Division

7/9/18

Date

Negotiated by Darryl Mar
Telephone (916) 327-9496

cc: State and Federal Agencies

Attachment

COUNTY OF TULARE
PLAN YEAR 2018-2019
FISCAL YEAR 2016-2017
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	1,309	18,941	6,567	17,356	2,487	15,727	939
EQUIPMENT	14,755	25,647	0	43,307	0	0	25,570
ANNUAL AUDIT	822	493	727	540	71	159	292
AUDITOR	23,339	13,993	20,644	28,350	2,004	4,526	19,123
CAO	0	2,869	0	99,394	0	4,584	496,862
COUNSEL	7,803	11,505	0	13,019	2,355	533,200	14,817
HR	52,020	54,129	10,545	5,623	4,218	7,030	2,109
PURCHASING	2,930	2,535	789	732	1,352	789	5,071
Total Allocated	102,978	130,112	39,272	208,321	12,487	566,015	564,783
Roll Forward	(32,927)	14,874	6,982	163,514	(7,641)	95,931	133,253
Cost With Roll Forward	70,051	144,986	46,254	371,835	4,846	661,946	698,036
Adjustments	0	0	0	0	0	0	0
Proposed Costs	70,051	144,986	46,254	371,835	4,846	661,946	698,036

**COUNTY OF TULARE
PLAN YEAR 2018-2019
FISCAL YEAR 2016-2017
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	1,070	54,599	0	87,940	68,149	180,343
EQUIPMENT	3,479	7,118	29,942	0	129,300	0	0
ANNUAL AUDIT	889	77	1,804	137	1,693	107	120
AUDITOR	25,239	2,177	51,226	3,887	48,077	2,966	3,420
CAO	15,773	0	6,154	0	12,244	294,020	0
COUNSEL	3,220	8	27,317	0	12,424	40,248	0
HR	108,961	4,218	128,644	9,139	78,733	13,357	2,109
PURCHASING	4,788	338	8,564	620	23,042	6,929	6,929
Total Allocated	162,349	15,006	308,250	13,783	393,453	425,776	192,921
Roll Forward	34,412	(44,109)	42,053	1,593	190,488	115,771	6,579
Cost With Roll Forward	196,761	(29,103)	350,303	15,376	583,941	541,547	199,500
Adjustments	0	0	0	0	0	0	0
Proposed Costs	196,761	(29,103)	350,303	15,376	583,941	541,547	199,500



**COUNTY OF TULARE
PLAN YEAR 2018-2019
FISCAL YEAR 2016-2017
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 KTAAG
BUILDINGS	126,820	1,282	124,287	82,421	0	194,730	2,199
EQUIPMENT	56,712	0	3,336	7,035	0	25,750	0
ANNUAL AUDIT	748	67	908	513	781	8,499	1,287
AUDITOR	21,249	1,901	25,479	14,563	22,181	245,725	36,554
CAO	112,288	56,731	7,507	1,101	2,066	22,604	894
COUNSEL	0	0	127,967	0	0	0	0
HR	15,466	2,812	76,624	11,248	21,089	230,575	9,139
PURCHASING	50,479	5,521	5,690	2,648	1,465	24,958	2,197
Total Allocated	383,762	68,314	371,798	119,529	47,582	752,841	52,270
Roll Forward	160,225	24,575	51,436	68,902	11,764	88,495	(962)
Cost With Roll Forward	543,987	92,889	423,234	188,431	59,346	841,336	51,308
Adjustments	0	0	0	0	0	0	0
Proposed Costs	543,987	92,889	423,234	188,431	59,346	841,336	51,308



**COUNTY OF TULARE
PLAN YEAR 2018-2019
FISCAL YEAR 2016-2017
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	67,004	0	0	0	399
EQUIPMENT	61,797	0	15,496	0	0	0	0
ANNUAL AUDIT	4,186	224	7,517	127	605	69	423
AUDITOR	118,888	6,357	174,361	3,594	17,189	1,952	12,006
CAO	11,920	830	78,477	279	9,204	0	7,562
COUNSEL	0	181,434	28,535	0	120,554	0	0
HR	121,614	8,436	800,684	2,812	10,545	0	21,089
PURCHASING	19,719	451	41,296	338	0	0	0
Total Allocated	437,502	197,732	1,213,370	7,150	158,097	2,021	41,479
Roll Forward	143,241	33,944	266,814	1,246	(283,082)	797	4,332
Cost With Roll Forward	580,743	231,676	1,480,184	8,396	(124,985)	2,818	45,811
Adjustments	0	0	0	0	0	0	0
Proposed Costs	580,743	231,676	1,480,184	8,396	(124,985)	2,818	45,811



**COUNTY OF TULARE
PLAN YEAR 2018-2019
FISCAL YEAR 2016-2017
Allocated Costs By Department**

Central Service Departments	ISF GROUNDS	ISF IT	ISF MAIL	ISF MAINTENANCE	ISF MOTOR POOL	ISF PRINT	ISF RADIO
BUILDINGS	0	60,842	10,514	16,259	31,896	9,931	0
EQUIPMENT	0	42,577	0	0	0	0	0
ANNUAL AUDIT	186	1,187	111	2,537	2,675	417	276
AUDITOR	5,269	(9,049)	3,161	72,038	75,960	11,834	7,843
CAO	3,149	34,677	0	6,930	632	0	0
COUNSEL	0	11,556	0	0	0	0	0
HR	2,812	99,822	1,406	29,525	7,732	7,732	4,921
PURCHASING	113	25,352	0	6,479	1,296	0	0
Total Allocated	11,529	266,964	15,192	133,768	120,191	29,914	13,040
Roll Forward	(3,168)	69,189	(264)	26,712	7,998	3,491	5,127
Cost With Roll Forward	8,361	336,153	14,928	160,480	128,189	33,405	18,167
Adjustments	0	0	0	0	0	0	0
Proposed Costs	8,361	336,153	14,928	160,480	128,189	33,405	18,167



COUNTY OF TULARE
PLAN YEAR 2018-2019
FISCAL YEAR 2016-2017
Allocated Costs By Department

Central Service Departments	ISF UTILITIES	LIBRARY	LAFCO	PROBATION ALL OTHER	PROBATION CJ REALIGNMENT	PROBATION AATV	PROBATION JUVENILE HALL
BUILDINGS	0	186,162	0	94,004	105,570	0	340,758
EQUIPMENT	0	12,792	0	41,397	5,345	4,354	72,496
ANNUAL AUDIT	408	645	116	2,145	455	127	809
AUDITOR	11,592	18,312	3,282	61,045	12,922	3,594	22,976
CAO	0	3,862	10,142	2,219	767	279	1,768
COUNSEL	0	2,424	185	15,438	0	0	0
HR	0	33,040	0	83,654	28,821	10,545	66,783
PURCHASING	0	2,197	0	6,535	4,846	1,352	20,564
Total Allocated	12,000	259,434	13,725	306,437	158,726	20,251	526,154
Roll Forward	2,500	(14,954)	8,852	46,136	11,679	(1,675)	64,926
Cost With Roll Forward	14,500	244,480	22,577	352,573	170,405	18,576	591,080
Adjustments	0	0	0	0	0	0	0
Proposed Costs	14,500	244,480	22,577	352,573	170,405	18,576	591,080



**COUNTY OF TULARE
PLAN YEAR 2018-2019
FISCAL YEAR 2016-2017
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	115,113	46,983	60,133	721	836	5,770	51,930
EQUIPMENT	39,021	11,995	7,574	8,869	0	0	0
ANNUAL AUDIT	305	654	2,100	201	532	1,217	5,208
AUDITOR	8,655	18,571	70,275	4,701	15,098	36,990	147,911
CAO	704	17,541	28,577	0	0	33,017	10,368
COUNSEL	0	690	166,591	1,699	0	(3,254)	32,564
HR	26,713	62,565	47,803	0	2,109	32,337	106,149
PURCHASING	2,591	1,127	7,380	0	1,465	31,211	73,348
Total Allocated	193,102	160,126	390,433	16,191	20,040	137,288	427,478
Roll Forward	37,992	32,173	78,736	11,337	3,744	(17,389)	17,681
Cost With Roll Forward	231,094	192,299	469,169	27,528	23,784	119,899	445,159
Adjustments	0	0	0	0	0	0	0
Proposed Costs	231,094	192,299	469,169	27,528	23,784	119,899	445,159



**COUNTY OF TULARE
PLAN YEAR 2018-2019
FISCAL YEAR 2016-2017
Allocated Costs By Department**

Central Service Departments	TCAG	SHERIFF COUNTY JAIL	SHERIFF COURT SECURITY	SHERIFF CORONER - ALL OTHER	TAX COLLECTOR	TREASURER	COURTS
BUILDINGS	0	1,085,023	2,259	154,034	4,972	2,487	264,375
EQUIPMENT	0	64,422	0	574,282	9,015	709	0
ANNUAL AUDIT	385	1,452	115	3,264	862	125	467
AUDITOR	11,013	41,236	3,265	92,549	24,479	4,579	13,250
CAO	0	0	0	15,746	3,077	0	12,651
COUNSEL	2,960	0	0	121,419	17,290	5,348	0
HR	13,357	246,743	42,178	255,179	11,248	2,109	0
PURCHASING	1,521	66,478	507	22,761	1,014	1,014	0
Total Allocated	29,236	1,505,354	48,324	1,239,234	71,957	16,371	290,743
Roll Forward	9,225	(25,279)	3,692	380,481	(4,674)	(1,837)	(21,352)
Cost With Roll Forward	38,461	1,480,075	52,016	1,619,715	67,283	14,534	269,391
Adjustments	0	0	0	0	0	0	0
Proposed Costs	38,461	1,480,075	52,016	1,619,715	67,283	14,534	269,391



**COUNTY OF TULARE
PLAN YEAR 2018-2019
FISCAL YEAR 2016-2017
Allocated Costs By Department**

Central Service Departments	COURTS - COUNTY PORTION	WIB	ALL OTHERS	SubTotal	Direct Billed	Unallocated	Total
BUILDINGS	20,394	0	527,981	4,352,894	0	0	4,352,894
EQUIPMENT	0	0	0	1,344,092	0	0	1,344,092
ANNUAL AUDIT	804	1,414	1,071	66,155	0	0	66,155
AUDITOR	22,838	40,165	52,953	1,860,277	174,060	87,896	2,122,233
CAO	7,481	9,465	183,419	1,629,834	0	281,695	1,911,529
COUNSEL	11,253	3,086	38,338	1,551,993	1,709,273	1,138,170	4,399,436
HR	2,812	11,950	7,732	3,060,745	0	0	3,060,745
PURCHASING	281	2,085	451	502,138	0	0	502,138
Total Allocated	65,863	68,165	811,945	14,368,128	1,883,333	1,507,761	17,759,222
Roll Forward	11,691	19,063	(274,027)	1,780,306	0	0	1,780,306
Cost With Roll Forward	77,554	87,228	537,918	16,148,434	1,883,333	1,507,761	19,539,528
Adjustments	0	0	0	0	0	0	0
Proposed Costs	77,554	87,228	537,918	16,148,434	1,883,333	1,507,761	19,539,528