



BETTY T. YEE
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Tulare
Visalia, California

Date: June 8, 2020
Filing Ref: TUL21

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 2020-21. 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 2018-19, and as estimated costs for fiscal year 2020-21 on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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. Motor Pool Services ISF |
| 2. Auditor-Controller | 9. Information Technology ISF |
| 3. County Counsel | 10. Mail Services ISF |
| 4. Insurance Risk | 11. Copier Service ISF |
| 5. Grounds Maintenance ISF | 12. Radio Communications ISF |
| 6. Facilities Maintenance ISF | 13. Print Services 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: The adjustments reflected on the Carry Forward Schedule totaling \$141,028 for the Ag Commissioner and Cooperative Extension understated allowable depreciation and HHS Mental Health depreciation costs incorrectly claimed in the prior year's cost plan must not be included when calculating carry-forward in the fiscal year 2022-2023 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF TULARE

BETTY T. YEE
CALIFORNIA STATE CONTROLLER

BY T Freitas

BY Sandeep Singh

Tara Freitas

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

Assistant Auditor-Controller

06/08/2020

June 8th, 2020

Date

Date

Negotiated by Alex Tran
Telephone (916) 323-2369

cc: State and Federal Agencies

Attachment: Schedule A

COUNTY OF TULARE
PLAN YEAR 2020-2021
FISCAL YEAR 2018-2019
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	18,376	6,567	17,356	2,487	15,727	1,702
EQUIPMENT	10,640	41,391	0	51,402	0	0	61,603
ANNUAL AUDIT	902	388	731	588	62	138	427
AUDITOR	35,652	12,528	23,576	18,958	2,001	4,440	13,964
CAO	23,493	28,969	0	13,347	0	16,273	27,070
COUNSEL	45,568	23,030	0	19,872	2,163	891,225	7,210
HR	55,329	56,048	11,497	7,904	4,312	6,467	2,875
PURCHASING	4,636	6,182	1,417	773	516	2,962	24,469
Total Allocated	218,474	186,912	43,788	130,200	11,541	937,232	139,320
Roll Forward	115,496	56,800	4,516	(78,121)	(946)	371,217	(425,463)
Cost With Roll Forward	333,970	243,712	48,304	52,079	10,595	1,308,449	(286,143)
Adjustments	81,888	0	0	0	0	0	0
Proposed Costs	415,858	243,712	48,304	52,079	10,595	1,308,449	(286,143)



COUNTY OF TULARE
PLAN YEAR 2020-2021
FISCAL YEAR 2018-2019
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	60,129	0	86,808	2,650	180,343
EQUIPMENT	6,290	6,554	129,696	0	338,321	0	0
ANNUAL AUDIT	726	62	1,363	82	1,369	117	137
AUDITOR	23,410	2,001	43,864	2,648	64,854	3,761	4,419
CAO	5,134	5,399	37,922	0	75,414	72,665	0
COUNSEL	513	0	20,677	0	42,673	126,263	0
HR	112,096	5,030	130,778	9,342	97,724	17,964	2,155
PURCHASING	15,067	1,030	17,257	386	15,196	12,879	6,182
Total Allocated	163,236	62,090	441,686	12,458	722,359	236,299	193,236
Roll Forward	887	47,084	133,436	(1,325)	328,906	(189,477)	315
Cost With Roll Forward	164,123	109,174	575,122	11,133	1,051,265	46,822	193,551
Adjustments	0	81,888	0	0	0	0	0
Proposed Costs	164,123	191,062	575,122	11,133	1,051,265	46,822	193,551



COUNTY OF TULARE
PLAN YEAR 2020-2021
FISCAL YEAR 2018-2019
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	104,465	64,887	0	194,730	2,199
EQUIPMENT	40,656	3,934	15,129	19,197	0	67,727	0
ANNUAL AUDIT	726	87	911	598	712	8,517	1,203
AUDITOR	23,410	2,802	41,781	19,303	22,972	274,664	38,803
CAO	0	0	16,769	2,484	6,989	47,968	1,866
COUNSEL	0	0	253,019	7,089	0	0	0
HR	15,809	2,155	77,605	11,497	32,336	222,035	8,623
PURCHASING	36,832	1,803	14,810	6,310	4,765	61,815	4,250
Total Allocated	242,114	11,030	524,489	131,365	67,774	877,456	56,944
Roll Forward	(141,648)	(57,284)	152,691	11,836	20,192	124,615	4,674
Cost With Roll Forward	100,466	(46,254)	677,180	143,201	87,966	1,002,071	61,618
Adjustments	0	0	0	0	0	0	0
Proposed Costs	100,466	(46,254)	677,180	143,201	87,966	1,002,071	61,618



COUNTY OF TULARE
PLAN YEAR 2020-2021
FISCAL YEAR 2018-2019
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	11,242	0	399
EQUIPMENT	61,797	0	12,327	0	0	0	0
ANNUAL AUDIT	3,779	222	10,056	120	613	41	437
AUDITOR	121,844	7,171	269,931	3,878	19,637	1,313	14,091
CAO	26,551	1,557	171,363	773	762	0	541
COUNSEL	0	308,350	48,652	0	142,239	0	0
HR	122,874	7,185	793,290	3,593	13,652	0	24,431
PURCHASING	36,574	1,030	99,806	1,159	0	0	0
Total Allocated	472,797	325,515	1,472,429	9,523	188,145	1,354	39,899
Roll Forward	35,295	127,783	259,059	2,373	30,048	(667)	(1,580)
Cost With Roll Forward	508,092	453,298	1,731,488	11,896	218,193	687	38,319
Adjustments	(22,748)	0	0	0	0	0	0
Proposed Costs	485,344	453,298	1,731,488	11,896	218,193	687	38,319



COUNTY OF TULARE
PLAN YEAR 2020-2021
FISCAL YEAR 2018-2019
Allocated Costs By Department

Central Service Departments	ISF GROUNDS	ISF IT	ISF MAIL	ISF MAINTENANCE	ISF MOTOR POOL	ISF PRINT	ISF RADIO
BUILDINGS	0	66,730	9,933	11,372	32,113	9,931	0
EQUIPMENT	0	253,648	0	0	0	0	0
ANNUAL AUDIT	218	1,114	120	3,176	2,443	516	222
AUDITOR	7,025	35,926	3,768	102,445	78,819	16,635	7,171
CAO	541	28,958	541	541	806	541	0
COUNSEL	0	11,621	0	0	0	0	0
HR	3,593	105,629	1,437	35,209	7,904	7,185	4,312
PURCHASING	0	45,202	0	38,377	1,159	0	0
Total Allocated	11,377	548,828	15,799	191,120	123,244	34,808	11,705
Roll Forward	(152)	281,864	607	57,352	3,053	4,894	(1,335)
Cost With Roll Forward	11,225	830,692	16,406	248,472	126,297	39,702	10,370
Adjustments	0	0	0	0	0	0	0
Proposed Costs	11,225	830,692	16,406	248,472	126,297	39,702	10,370



COUNTY OF TULARE
PLAN YEAR 2020-2021
FISCAL YEAR 2018-2019
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	54,230	0	0	340,757
EQUIPMENT	0	12,792	0	46,817	3,285	0	91,959
ANNUAL AUDIT	440	579	101	1,775	324	106	746
AUDITOR	14,196	18,678	3,273	57,180	10,443	3,419	24,077
CAO	806	187	16,129	26,286	10,566	3,433	19,154
COUNSEL	0	14,639	2,238	72,148	0	0	0
HR	0	33,772	0	76,886	30,898	10,060	56,048
PURCHASING	0	4,636	0	9,787	4,765	1,417	6,826
Total Allocated	15,442	277,923	21,741	345,109	60,281	18,435	539,567
Roll Forward	3,442	18,489	8,016	38,672	(98,445)	(1,816)	13,413
Cost With Roll Forward	18,884	296,412	29,757	383,781	(38,164)	16,619	552,980
Adjustments	0	0	0	0	0	0	0
Proposed Costs	18,884	296,412	29,757	383,781	(38,164)	16,619	552,980



COUNTY OF TULARE
PLAN YEAR 2020-2021
FISCAL YEAR 2018-2019
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	44,075	56,746	153	931	5,770	54,689
EQUIPMENT	83,168	21,247	38,040	8,869	0	0	0
ANNUAL AUDIT	262	565	1,984	204	594	1,237	6,850
AUDITOR	8,464	18,215	65,986	6,562	19,157	42,766	220,903
CAO	7,861	22,367	43,751	541	0	28,064	12,155
COUNSEL	0	3,223	210,616	3,817	0	989	4,109
HR	22,994	63,233	51,018	0	2,155	35,209	129,341
PURCHASING	1,674	2,576	10,817	0	2,447	16,484	79,072
Total Allocated	239,536	175,501	478,958	20,146	25,284	130,519	507,119
Roll Forward	46,434	15,375	88,525	3,955	5,244	(6,769)	79,641
Cost With Roll Forward	285,970	190,876	567,483	24,101	30,528	123,750	586,760
Adjustments	0	0	0	0	0	0	0
Proposed Costs	285,970	190,876	567,483	24,101	30,528	123,750	586,760



COUNTY OF TULARE
PLAN YEAR 2020-2021
FISCAL YEAR 2018-2019
Allocated Costs By Department

Central Service Departments	TCAG	SHERIFF COUNTY JAIL	SHERIFF COURT SECURITY	SHERIFF CORONER - ALL OTHER	TAX COLLECTOR	TREASURER	COURTS
BUILDINGS	0	1,111,156	3,115	172,470	4,972	2,487	264,376
EQUIPMENT	0	123,681	0	1,156,804	5,980	5,216	0
ANNUAL AUDIT	290	1,166	129	3,256	871	121	454
AUDITOR	9,326	37,606	4,149	163,300	28,080	5,773	14,634
CAO	4,593	0	0	152,870	7,629	0	3,842
COUNSEL	2,939	0	0	227,771	21,989	4,587	0
HR	15,090	259,401	51,018	279,520	9,342	3,593	0
PURCHASING	3,090	10,689	386	25,756	3,090	3,606	0
Total Allocated	35,328	1,543,699	58,797	2,181,747	81,953	25,383	283,306
Roll Forward	6,092	38,345	10,473	942,513	9,996	9,012	(7,437)
Cost With Roll Forward	41,420	1,582,044	69,270	3,124,260	91,949	34,395	275,869
Adjustments	0	0	0	0	0	0	0
Proposed Costs	41,420	1,582,044	69,270	3,124,260	91,949	34,395	275,869



COUNTY OF TULARE
PLAN YEAR 2020-2021
FISCAL YEAR 2018-2019
Allocated Costs By Department

Central Service Departments	COURTS - COUNTY PORTION	WIB	ALL OTHERS	SubTotal	Direct Billed	Unallocated	Total
BUILDINGS	20,394	0	575,233	4,295,033	0	0	4,295,033
EQUIPMENT	0	0	0	2,718,170	0	0	2,718,170
ANNUAL AUDIT	743	1,287	1,002	68,009	0	0	68,009
AUDITOR	23,952	41,504	7,296	2,218,404	81,498	124,311	2,424,213
CAO	21,064	4,051	762	1,001,348	0	426,912	1,428,260
COUNSEL	21,267	998	62,934	2,604,428	1,816,443	838,074	5,258,945
HR	2,875	15,090	8,623	3,176,041	0	0	3,176,041
PURCHASING	257	7,984	0	658,203	0	0	658,203
Total Allocated	90,552	70,914	655,850	16,739,636	1,897,941	1,389,297	20,026,874
Roll Forward	24,689	2,749	(156,095)	2,371,508	0	0	2,371,508
Cost With Roll Forward	115,241	73,663	499,755	19,111,144	1,897,941	1,389,297	22,398,382
Adjustments	0	0	0	141,028	0	0	141,028
Proposed Costs	115,241	73,663	499,755	19,252,172	1,897,941	1,389,297	22,539,410

