



**JOHN CHIANG**  
California State Controller

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Tulare  
Visalia, California**

**Date: August 4, 2011  
Filing Ref: TUL12**

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 **2011-12** 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 **2009-10** fiscal year and as estimated costs for the **2011-12** 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, 2011**, 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. RMA – Grounds Maintenance (ISF) |
| 2. Auditor-Controller               | 10. RMA – Mailroom (ISF)           |
| 3. County Counsel                   | 11. RMA – Motorpool (ISF)          |
| 4. Geographical Information Systems | 12. RMA – Print Shop (ISF)         |
| 5. RMA – Building Maintenance (ISF) | 13. Radio (ISF)                    |
| 6. RMA – Copiers (ISF)              | 14. Telecommunications (ISF)       |
| 7. RMA – Custodial (ISF)            | 15. RMA – 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 2013-14 Estimated Cost Allocation Plan.

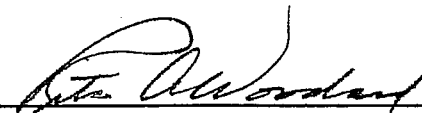
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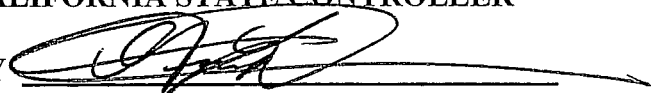
**SECTION IV: ACCEPTANCE**

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COUNTY OF TULARE

JOHN CHIANG  
CALIFORNIA STATE CONTROLLER

BY   
Rita A. Woodard

BY 

George Lolos, Assistant Division Chief  
Local Government Operations  
Division of Accounting and Reporting

Auditor-Controller/Treasurer-Tax Collector

Title

8/11/11

Date

8/15/11

Date

Negotiated by Phillip Pangilinan  
Telephone (916) 322-0798

cc: State and Federal Agencies

Attachment

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

ALLOCATED COSTS	Ag Commissioner	Assessor	Assessor Clerk/Recorder	Auditor Elections	Auditor Prop Tax Actg	Board of Supervisors	Child Support Services	Cooperative Extension	District Attorney
BUILDING USE	\$ 133,951	\$ 29,231	\$ 10,486	\$ 28,829	\$ 657	\$ 17,061	\$ -	\$ 134,741	\$ 90,209
EQUIPMENT USE	1,812	8,062	688	2,617	-	-	-	139	43,692
ANNUAL AUDITS	448	519	82	45	39	86	3,861	50	1,677
AUDITOR/CONTROLLER	31,786	25,415	4,390	10,624	1,893	3,952	71,172	2,721	81,552
COUNTY ADMINISTRATIVE OFFICE	6,583	7,625	1,211	976	849	3,408	24,419	734	29,049
COUNTY COUNSEL	3,856	18,990	9,975	18,956	11,472	388,277	219	30	18,489
HUMAN RESOURCES	35,149	36,139	8,911	4,456	2,475	3,465	92,081	5,941	97,527
HUMAN RESOURCES - EBU	8,450	8,688	2,142	1,071	595	833	22,136	1,428	23,445
PURCHASING	603	1,197	190	565	491	-	5,429	483	2,994
RMA - GIS	5,773	46,858	-	28,880	-	24,680	-	6,213	-
TREASURER	(80)	(501)	(80)	(236)	(205)	-	(2,271)	(202)	(1,252)
ALLOCATED COSTS	228,331	182,224	37,996	96,782	18,265	441,762	217,046	152,277	387,381
ROLLFORWARD	4,587	41,563	9,024	16,056	18,265	251,025	(12,813)	5,639	(15,251)
ALLOCATED WITH ROLLFORWARD	232,918	223,786	47,020	112,837	36,530	692,787	204,234	157,917	372,130
ADJUSTMENTS	-	(5,425)	(1,999)	(1,093)	(18,265)	(958)	-	-	(9,117)
CLAIMABLE COSTS 2011/2012	\$ 232,918	\$ 218,361	\$ 45,021	\$ 111,744	\$ 18,265	\$ 691,828	\$ 204,234	\$ 157,917	\$ 363,014



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

FISCAL YEAR 2009/2010  
PLAN YEAR 2011/2012

ALLOCATED COSTS	HSA KTAAA	HSA Mental Health	HSA Public Guardian	HSA Social Services	HSA Veterans	Insurance Health	Insurance RISK
BUILDING USE	\$ 2,341	\$ 18,495	\$ -	\$ 186,959	\$ -	\$ -	\$ -
EQUIPMENT USE	-	-	-	-	-	-	-
ANNUAL AUDITS	153	1,292	83	37,683	19	-	97
AUDITOR/CONTROLLER	7,486	74,633	4,727	319,090	959	-	5,783
COUNTY ADMINISTRATIVE OFFICE	2,299	18,439	1,237	78,942	288	-	3,024
COUNTY COUNSEL	4	12,446	137,183	292,979	-	-	70,391
HUMAN RESOURCES	10,396	67,823	11,881	423,771	1,485	-	6,436
HUMAN RESOURCES - EBU	2,499	16,304	2,856	101,871	357	-	1,547
PURCHASING	5,188	9,269	622	39,684	145	-	465
RMA - GIS	-	-	-	-	-	-	-
TREASURER	(2,170)	(3,877)	(260)	(16,598)	(61)	-	(194)
ALLOCATED COSTS	28,198	214,825	158,328	1,464,383	3,193	-	87,548
ROLLFORWARD	(24,762)	(97,814)	(152,881)	(512,652)	(441)	-	36,996
ALLOCATED WITH ROLLFORWARD	3,436	117,011	5,448	951,730	2,752	-	124,544
ADJUSTMENTS	(79)	(778)	-	(7,530)	-	5	-
CLAIMABLE COSTS 2011/2012	\$ 3,357	\$ 116,233	\$ 5,448	\$ 944,200	\$ 2,752	\$ 5	\$ 124,544

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

ALLOCATED COSTS	ISF - Copiers	ISF - Custodial	ISF - Grounds	ISF - Information Technology	ISF - Mail	ISF - Maintenance	ISF - Motor Pool	ISF - Property Mgt	ISF - Print	ISF - Telecom	ISF - Utilities
BUILDING USE	\$ -	\$ 1,029	\$ -	\$ 56,462	\$ 6,032	\$ 34,233	\$ 3,271	\$ -	\$ 25,518	\$ -	\$ -
EQUIPMENT USE	-	-	-	-	-	-	-	-	-	-	-
ANNUAL AUDITS	-	117	19	945	4	263	55	-	69	61	8
AUDITOR/CONTROLLER	-	6,207	874	44,745	180	13,097	2,769	-	3,554	2,966	383
COUNTY ADMINISTRATIVE OFFICE	-	3,656	578	21,364	136	8,202	1,720	-	2,147	1,327	248
COUNTY COUNSEL	-	-	-	7,093	-	-	-	-	-	-	-
HUMAN RESOURCES	-	12,376	990	51,981	-	20,297	4,456	-	6,436	3,960	495
HUMAN RESOURCES - EBU	-	2,975	238	12,496	-	4,879	1,071	-	1,547	952	119
PURCHASING	-	2,906	459	12,849	108	6,521	1,368	-	1,709	2,232	197
RMA - GIS	-	-	-	-	-	-	-	-	-	-	-
TREASURER	-	(1,215)	(192)	(5,374)	(45)	(2,727)	(572)	-	(715)	(934)	(83)
ALLOCATED COSTS	-	28,052	2,965	202,561	6,416	84,765	14,138	-	40,265	10,566	1,368
ROLLFORWARD	-	(3,652)	(4,656)	108,810	(3,719)	(10,546)	(9,586)	-	(19,031)	889	(1,030)
ALLOCATED WITH ROLLFORWARD	-	24,400	(1,691)	311,372	2,697	74,220	4,552	-	21,234	11,454	338
ADJUSTMENTS	-	-	-	(5,928)	(377)	(2,205)	(1,001)	-	-	-	-
CLAIMABLE COSTS 2011/2012	\$ -	\$ 24,400	\$ (1,691)	\$ 305,444	\$ 2,320	\$ 72,015	\$ 3,551	\$ -	\$ 21,234	\$ 11,454	\$ 338

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

ALLOCATED COSTS	LIBRARY	LAFCO	PROBATION ALL OTHER	PROBATION JUVENILE HALL	PROBATION YOUTH FACILITY	PUBLIC DEFENDER	RETIREMENT ALL OTHER	RMA DESIGN	RMA FLOOD CONTROL	RMA PUBLIC TRANSIT
BUILDING USE	\$ 101,602	\$ -	\$ 71,003	\$ 530,671	\$ -	\$ 72,235	\$ -	\$ 73,145	\$ -	\$ -
EQUIPMENT USE	784	-	1,234	-	-	-	-	4,467	-	-
ANNUAL AUDITS	218	541	1,214	585	284	762	84	672	-	-
AUDITOR/CONTROLLER	11,423	-	56,715	32,372	14,264	35,744	4,035	181,132	-	-
COUNTY ADMINISTRATIVE OFFICE	14,954	-	21,448	10,333	5,027	14,840	1,456	20,972	-	214
COUNTY COUNSEL	1,991	2,269	6,045	2,912	1,417	13,376	17,120	146,295	-	-
HUMAN RESOURCES	20,297	-	59,902	74,259	22,773	38,615	4,951	40,595	-	-
HUMAN RESOURCES - EBU	4,879	-	14,400	17,851	5,474	9,283	1,190	9,759	-	-
PURCHASING	3,438	-	5,870	2,828	1,379	121	302	16,672	-	-
RMA - GIS	-	1,654	-	-	-	-	-	144,910	-	-
TREASURER	(1,438)	-	(2,455)	(1,189)	(577)	(50)	(128)	(6,973)	-	-
ALLOCATED COSTS	158,148	4,464	235,375	670,629	282,296	184,926	29,012	631,644	-	214
ROLLFORWARD	55,439	4,464	(20,851)	26,096	(27,601)	9,385	(25,074)	(5,157)	(14,308)	(7,042)
ALLOCATED WITH ROLLFORWARD	213,588	8,928	214,525	696,724	254,694	194,310	3,937	626,487	(14,308)	(6,829)
ADJUSTMENTS	(9,420)	(4,464)	(5,326)	(20,054)	-	(7,013)	-	(2,984)	-	-
CLAIMABLE COSTS 2011/2012	\$ 204,168	\$ 4,464	\$ 209,199	\$ 676,670	\$ 254,694	\$ 187,297	\$ 3,937	\$ 623,503	\$ (14,308)	\$ (6,829)



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

ALLOCATED COSTS	RMA REFUSE	RMA ROADS	TCAG	Sheriff County Jail	Sheriff Court Security	Sheriff Coroner	Tax Collector	Court's	County Portion Counts	WIB	IHSS	All Other	TOTALS
BUILDING USE	\$ 10,858	\$ 76,806	\$ 8,040	\$ 1,649,784	\$ 984	\$ 160,668	\$ 7,612	\$ 144,575	\$ 150,159	\$ -	\$ -	\$ 601,585	\$ 5,194,954
EQUIPMENT USE	-	20,410	-	11,031	-	18,578	-	-	2,046	-	-	-	295,836
ANNUAL AUDITS	377	940	110	2,746	494	3,091	77	-	1	2,756	199	731	71,036
AUDITOR/CONTROLLER	19,073	71,174	5,013	136,873	23,330	183,612	4,399	-	225	19,261	1,203	129,026	1,902,046
COUNTY ADMINISTRATIVE OFFICE	12,193	29,762	1,619	44,254	7,954	49,818	1,666	-	21,579	12,441	782	339	571,215
COUNTY COUNSEL	15,532	15,532	8,033	143,742	25,835	161,815	17,290	-	-	9,560	(673)	67,235	1,797,867
HUMAN RESOURCES	31,684	69,308	6,931	155,944	26,733	160,894	6,931	-	1,485	20,297	1,980	990	2,007,467
HUMAN RESOURCES - EBU	7,617	16,661	1,666	37,488	6,426	38,678	1,666	-	357	4,879	476	238	482,579
PURCHASING	9,353	28,085	302	10,320	1,627	11,545	964	-	-	8,083	241	-	236,608
RMA - GIS	(1,835)	27,604	2,595	(4,316)	(681)	11,545	-	-	-	-	-	4	301,648
TREASURER	(3,912)	(11,747)	(126)	(4,316)	(681)	(4,263)	20,998	-	-	(3,381)	(101)	2,212	(75,775)
ALLOCATED COSTS	85,407	344,536	34,182	2,187,865	92,702	794,629	61,004	144,575	175,852	73,897	4,108	802,360	12,785,481
ROLLFORWARD	(34,386)	99,782	34,182	18,349	10,609	151,987	13,556	27,589	(25,389)	(9,679)	4,108	(87,277)	(269,744)
ALLOCATED WITH ROLLFORWARD	51,020	444,318	68,364	2,206,213	103,312	946,616	74,560	172,163	150,464	64,218	8,216	715,082	12,515,738
ADJUSTMENTS	(426)	(3,960)	(34,182)	(49,463)	(154)	(26,169)	(1,451)	-	(4,837)	-	(4,108)	(92,603)	(496,117)
CLAIMABLE COSTS 2011/2012	\$ 50,594	\$ 440,358	\$ 34,182	\$ 2,156,751	\$ 103,158	\$ 920,447	\$ 73,110	\$ 172,163	\$ 145,627	\$ 64,218	\$ 4,108	\$ 622,479	\$ 12,019,621