



**JOHN CHIANG**  
California State Controller

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Tulare  
Visalia, California**

**Date: December 5, 2012  
Filing Ref: TUL13**

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 **2012-13** 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.

---

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

---

The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for the **2010-11** fiscal year and as estimated costs for the **2012-13** 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, 2012**, 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         | 10. RMA - Copiers (ISF)             |
| 2. Auditor-Controller               | 11. RMA - Custodial (ISF)           |
| 3. County Administrative Office     | 12. RMA - Grounds Maintenance (ISF) |
| 4. County Counsel                   | 13. RMA - Mailroom (ISF)            |
| 5. Geographical Information Systems | 14. RMA - Motorpool (ISF)           |
| 6. Central Services (ISF)           | 15. RMA - Printshop (ISF)           |
| 7. Data Processing (ISF)            | 16. RMA - Utilities (ISF)           |
| 8. Radio (ISF)                      | 17. Telecommunications (ISF)        |
| 9. RMA - Building Maintenance (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.

---

**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 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 in Exhibit A are not to be included when calculating carry-forward in the Estimated Cost Plan for 2014-15.

---

**SECTION IV: ACCEPTANCE**

---

COUNTY OF TULARE

BY Deborah Paulinelli  
Deborah Paulinelli  
Name  
Assistant Auditor Controller  
Title  
12/5/12  
Date

JOHN CHIANG  
CALIFORNIA STATE CONTROLLER  
BY Anita Dagan  
on behalf of  
Linda Yamanaka, Bureau Chief  
Local Government Policy and Reporting  
Division of Accounting and Reporting  
12/5/12  
Date

Negotiated by Martin Raygoza  
Telephone (916) 323-9293

cc: State and Federal Agencies

Attachment

FISCAL YEAR 2010/2011  
 PLAN YEAR 2012/2013

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

Exhibit A  
 12/15/2011 R 1

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	\$ 135,018	\$ 28,553	\$ 10,236	\$ 28,972	\$ 641	\$ 16,942	\$ -	\$ -	\$ 135,330	\$ 82,729
EQUIPMENT USE	1,812	13,911	-	2,617	-	-	-	-	930	43,692
ANNUAL AUDITS	441	552	94	82	43	97	29	5,630	55	2,289
AUDITOR/CONTROLLER	49,176	30,209	5,296	7,067	96,465	4,842	1,511	119,620	3,161	93,496
COUNTY ADMINISTRATIVE OFFICE	18,267	10,303	1,749	5,411	2,446	23,882	161,412	19,879	6,692	62,213
COUNTY COUNSEL	12,797	35,271	5,988	28,551	22,798	300,945	-	(1,802)	-	5,266
HUMAN RESOURCES	34,842	32,456	8,114	3,818	2,386	3,341	1,432	85,435	5,250	85,435
HUMAN RESOURCES - EBU	7,504	6,990	1,747	822	514	720	308	18,400	1,131	18,400
PURCHASING	1,250	1,744	296	740	393	263	6,449	4,277	461	2,861
RMA - GIS	6,547	51,619	-	30,131	-	11,027	-	-	6,372	-
TREASURER	(14)	(568)	(96)	(241)	(128)	(86)	(2,102)	(1,394)	(150)	(933)
ALLOCATED COSTS	267,639	211,038	33,423	107,970	125,558	361,972	169,040	250,044	159,232	395,448
ROLLFORWARD	47,063	97,835	5,472	32,215	125,558	(20,625)	169,040	50,857	10,890	(52,864)
ALLOCATED WITH ROLLFORWARD	314,702	308,873	38,895	140,185	251,117	341,348	338,079	300,901	170,121	342,584
ADJUSTMENTS	(225)	(4,749)	(1,749)	(1,046)	(125,668)	(839)	(169,040)	-	-	(7,979)
CLAIMABLE COSTS 2012/2013	\$ 314,477	\$ 304,124	\$ 37,146	\$ 139,139	\$ 125,448	\$ 340,509	\$ 169,040	\$ 300,901	\$ 170,121	\$ 334,605

FISCAL YEAR 2010/2011  
 PLAN YEAR 2012/2013

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

Exhibit A  
 12/15/2011 R1

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	\$ -	\$ 65,592	\$ 9,551	\$ -	\$ 44,317	\$ 69,358	\$ 878	\$ 34,948	\$ 19,420	\$ -	\$ 242,412
EQUIPMENT USE	-	135,018	-	-	-	15,409	-	25,084	-	-	-
ANNUAL AUDITS	105	1,122	72	20	8	96	24	699	58	251	2,896
AUDITOR/CONTROLLER	5,394	57,926	3,778	1,298	484	5,730	1,281	38,189	3,187	13,650	155,006
COUNTY ADMINISTRATIVE OFFICE	3,604	42,519	4,262	1,213	472	5,715	1,632	14,055	1,167	5,038	58,201
COUNTY COUNSEL	305	6,364	3,095	881	343	4,150	1,040	70,631	880	227	5,403
HUMAN RESOURCES	4,773	54,411	5,250	2,864	955	10,500	1,432	50,115	4,296	17,660	183,279
HUMAN RESOURCES - EBU	1,028	11,718	1,131	617	206	2,261	308	10,793	925	3,803	39,472
PURCHASING	166	4,672	2,827	805	313	3,791	950	5,197	431	1,863	21,522
RMA - GIS	-	(433)	-	-	-	(15)	-	4,133	-	-	-
TREASURER	(54)	(1,523)	(921)	(262)	(102)	(1,236)	(310)	(1,694)	(141)	(607)	(7,015)
ALLOCATED COSTS	15,321	377,387	29,043	7,436	46,995	115,760	7,236	252,152	30,223	41,884	701,176
ROLLFORWARD	(2,736)	71,189	29,043	7,436	46,995	115,760	7,236	89,279	(1,797)	(11,427)	(295,967)
ALLOCATED WITH ROLLFORWARD	12,585	448,575	58,086	14,873	93,991	231,521	14,472	341,431	28,427	30,458	405,209
ADJUSTMENTS	-	(2,561)	(29,397)	(7,436)	(46,995)	(115,879)	(8,273)	(1,062)	-	-	(3,958)
CLAIMABLE COSTS 2012/2013	\$ 12,585	\$ 446,014	\$ 28,689	\$ 7,436	\$ 46,995	\$ 115,641	\$ 6,199	\$ 340,369	\$ 28,427	\$ 30,458	\$ 401,251

FISCAL YEAR 2010/2011  
 PLAN YEAR 2012/2013

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

Exhibit A  
 12/15/2011 R1

ALLOCATED COSTS	HHS KTA	HHS Mental Health	HHS Public Guardian	HHS Social Services	HHS Veterans	Insurance Health	Insurance RISK
BUILDING USE	\$ 2,331	\$ 12,212	\$ -	\$ 147,610	\$ -	\$ -	\$ -
EQUIPMENT USE	-	-	-	-	-	-	-
ANNUAL AUDITS	163	1,219	75	36,883	16	-	104
AUDITOR/CONTROLLER	9,041	108,133	4,023	325,561	868	-	5,565
COUNTY ADMINISTRATIVE OFFICE	3,269	24,507	1,509	117,452	330	-	6,250
COUNTY COUNSEL	443	5,866	198,865	206,787	-	-	102,568
HUMAN RESOURCES	12,887	72,548	4,773	436,242	955	-	6,682
HUMAN RESOURCES - EBU	2,775	15,624	1,028	93,952	206	-	1,439
PURCHASING	5,922	9,062	558	43,431	122	-	470
RMA - GIS	-	-	-	-	-	-	-
TREASURER	(1,930)	(2,954)	(182)	(14,157)	(40)	-	(153)
ALLOCATED COSTS	34,901	246,218	210,649	1,393,762	2,456	-	122,924
ROLLFORWARD	204	(37,388)	70,497	(390,890)	(1,252)	(5)	149,954
ALLOCATED WITH ROLLFORWARD	35,104	208,830	281,146	1,002,873	1,204	(5)	272,879
ADJUSTMENTS	(69)	(453)	-	(5,377)	-	-	-
CLAIMABLE COSTS 2012/2013	\$ 35,035	\$ 208,377	\$ 281,146	\$ 997,496	\$ 1,204	\$ (5)	\$ 272,879

FISCAL YEAR 2010/2011  
 PLAN YEAR 2012/2013

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

Exhibit A  
 12/15/2011 R1

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	\$ -	\$ 1,669	\$ -	\$ 67,935	\$ 5,621	\$ 24,012	\$ 26,381	\$ -	\$ 27,073	\$ -	524
EQUIPMENT USE	-	-	-	-	-	-	-	-	-	-	-
ANNUAL AUDITS	-	108	18	1,038	5	244	60	-	71	68	11
AUDITOR/CONTROLLER	-	6,390	1,123	53,692	276	13,315	3,256	-	3,881	3,563	578
COUNTY ADMINISTRATIVE OFFICE	989	3,528	1,411	25,653	1,100	6,518	2,386	-	2,645	2,063	1,060
COUNTY COUNSEL	-	-	-	6,131	-	-	-	-	-	-	-
HUMAN RESOURCES	-	11,455	2,386	51,547	477	17,660	4,296	-	5,250	3,818	477
HUMAN RESOURCES - EBU	-	2,467	514	11,102	103	3,803	925	-	1,131	822	103
PURCHASING	132	1,250	855	17,109	921	8,423	4,606	-	1,448	-	329
RMA - GIS	-	-	-	-	-	-	-	-	-	-	-
TREASURER	(43)	(408)	(279)	(5,577)	(300)	(2,745)	(1,501)	-	(472)	-	(107)
ALLOCATED COSTS	1,078	26,459	6,029	228,631	8,203	71,230	40,408	-	41,026	10,334	2,975
ROLLFORWARD	1,078	(10,332)	1,294	40,970	3,101	(22,310)	25,902	-	6,834	(1,164)	1,377
ALLOCATED WITH ROLLFORWARD	2,156	16,128	7,323	269,600	11,304	48,921	66,310	-	47,861	9,170	4,353
ADJUSTMENTS	-	(24)	-	(5,715)	(330)	(3,338)	(23,542)	-	-	-	(19)
CLAIMABLE COSTS 2012/2013	\$ 2,156	\$ 16,104	\$ 7,323	\$ 263,885	\$ 10,974	\$ 45,583	\$ 42,768	\$ -	\$ 47,861	\$ 9,170	4,334

FISCAL YEAR 2010/2011  
 PLAN YEAR 2012/2013

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

Exhibit A  
 12/15/2011 R1

ALLOCATED COSTS	LIBRARY	LAFCO	PROBATION ALL OTHER	PROBATION JUVENILE HALL	PROBATION YOUTH FACILITY	PUBLIC DEFENDER	RETIREMENT	RMA ALL OTHER	RMA DESIGN	RMA FLOOD CONTROL	RMA PUBLIC TRANSIT
BUILDING USE	\$ 100,426	\$ 869	\$ 67,018	\$ 497,816	\$ 214,122	\$ 64,712	\$ -	\$ 70,686	\$ -	\$ -	\$ -
EQUIPMENT USE	784	-	1,234	-	-	-	-	9,214	-	-	-
ANNUAL AUDITS	235	10	1,191	657	284	791	89	1,407	-	-	9
AUDITOR/CONTROLLER	13,314	3	63,204	36,139	15,607	40,383	4,574	30,950	-	-	476
COUNTY ADMINISTRATIVE OFFICE	7,741	3,617	33,156	18,285	7,915	16,366	1,406	26,866	-	-	1,602
COUNTY COUNSEL	3,248	1,014	2,219	1,224	530	-	(1,276)	187,614	-	-	-
HUMAN RESOURCES	20,523	-	71,116	49,161	21,001	34,842	4,296	32,933	-	-	477
HUMAN RESOURCES - EBU	4,420	-	15,316	10,588	4,523	7,504	925	7,093	-	-	103
PURCHASING	3,751	-	4,705	2,595	1,127	526	395	45,601	-	-	-
RMA - GIS	-	2,049	-	-	-	-	-	120,232	794	-	-
TREASURER	(1,223)	-	(1,534)	(846)	(367)	(172)	(129)	(14,864)	-	-	-
<b>ALLOCATED COSTS</b>	<b>153,221</b>	<b>7,561</b>	<b>257,626</b>	<b>615,618</b>	<b>264,741</b>	<b>164,952</b>	<b>10,280</b>	<b>517,732</b>	<b>794</b>	<b>-</b>	<b>2,667</b>
ROLLFORWARD	(67,787)	7,561	(25,959)	(495,583)	(644,804)	(21,391)	(23,010)	(333,340)	(25,525)	-	2,667
<b>ALLOCATED WITH ROLLFORWARD</b>	<b>85,434</b>	<b>15,122</b>	<b>231,667</b>	<b>120,035</b>	<b>(380,063)</b>	<b>143,561</b>	<b>(12,730)</b>	<b>184,393</b>	<b>(24,730)</b>	<b>-</b>	<b>5,333</b>
ADJUSTMENTS	(8,244)	(7,593)	(4,631)	(17,509)	-	(6,122)	-	(2,621)	-	-	-
<b>CLAIMABLE COSTS 2012/2013</b>	<b>\$ 77,190</b>	<b>\$ 7,529</b>	<b>\$ 227,036</b>	<b>\$ 102,526</b>	<b>\$ (380,063)</b>	<b>\$ 137,439</b>	<b>\$ (12,730)</b>	<b>\$ 181,772</b>	<b>\$ (24,730)</b>	<b>\$ -</b>	<b>\$ 5,333</b>



FISCAL YEAR 2010/2011  
 PLAN YEAR 2012/2013

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

Exhibit A  
 12/15/2011 R1

ALLOCATED COSTS	RMA REFUSE	RMA ROADS	TCAG	Sheriff County Jail	Sheriff Court Security	Sheriff Coroner	Tax Collector	Court's	County Portion Courts	WIB	IHSS	All Other	TOTALS
BUILDING USE	\$ 10,379	\$ 61,779	\$ 8,285	\$ 1,079,933	\$ 965	\$ 187,392	\$ 7,431	\$ 146,052	\$ 138,203	\$ -	\$ -	\$ 1,103,031	\$ 4,999,363
EQUIPMENT USE	-	59,667	-	11,393	1,816	26,447	-	-	2,046	-	-	-	351,074
ANNUAL AUDITS	409	985	130	2,868	540	3,843	44	-	17	4,887	26	3	73,175
AUDITOR/CONTROLLER	22,750	65,252	6,602	154,020	27,957	167,365	3,002	-	938	18,379	(3,985)	58,976	1,961,937
COUNTY ADMINISTRATIVE OFFICE	13,401	24,486	5,685	83,695	15,766	95,808	2,718	5,387	263	7,550	10,907	16,701	1,050,121
COUNTY COUNSEL	-	(5,419)	437	54,833	10,329	62,768	11,537	-	-	1,654	(7)	182,025	1,536,525
HUMAN RESOURCES	32,456	67,775	7,637	145,096	26,728	149,869	7,637	-	1,432	10,500	1,909	955	1,915,837
HUMAN RESOURCES - EBU	6,990	14,597	1,645	31,249	5,756	32,277	1,645	-	308	2,261	411	206	412,609
PURCHASING	-	4,738	-	9,486	1,589	9,653	403	-	-	4,014	855	66	245,411
RMA - GIS	3,904	(650)	2,958	-	-	12,673	-	-	-	-	-	(2,164)	249,179
TREASURER	-	(1,544)	-	(3,092)	(518)	(3,147)	1,396	-	-	(1,308)	(279)	(21)	(78,073)
ALLOCATED COSTS	90,290	291,666	33,379	1,569,481	90,928	744,949	35,813	151,439	143,207	47,938	9,838	1,359,777	12,717,158
ROLLFORWARD	(61,370)	29,915	(78,272)	(3,511,580)	3,159	49,347	(52,462)	34,423	(332,244)	4,688	9,838	500,072	(4,673,334)
ALLOCATED WITH ROLLFORWARD	28,919	321,581	(44,892)	(1,942,100)	94,086	794,296	(16,649)	185,862	(189,037)	52,626	19,675	1,859,848	8,043,824
ADJUSTMENTS	(385)	(3,017)	77,965	(40,678)	(134)	(24,267)	(1,270)	(24,303)	(4,234)	-	(9,838)	(57,934)	(700,539)
CLAIMABLE COSTS 2012/2013	\$ 28,534	\$ 318,564	\$ 33,072	\$ (1,982,778)	\$ 93,952	\$ 770,029	\$ (17,919)	\$ 161,559	\$ (193,271)	\$ 52,626	\$ 9,838	\$ 1,801,914	\$ 7,343,285