



BETTY T. YEE
California State Controller
Division of Accounting and Reporting

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Tulare
Visalia, California**

**Date: June 16, 2016
Filing Ref: TUL17**

Pursuant to federal Office of Management and Budget (OMB) 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the 2016-17 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 **Schedule A** (attached) are formally approved as actual costs for the 2014-15 fiscal year and as estimated costs for the 2016-17 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, 2016**, 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 Services (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 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 2 CFR Part 225, 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 of \$287,300 included in Schedule A must not be included when calculating carry-forward in the 2018-19 Estimated Cost Allocation Plan. The adjustments are for Geographical Information Systems (GIS) central service department costs being eliminated due to the GIS department merging with the Information Technology Internal Service Fund.

SECTION IV: ACCEPTANCE

COUNTY OF TULARE

BY

Rita A. Woodard

Rita A. Woodard

Name

Auditor - Controller

Title

6-17-16

Date

BETTY T. YEE

CALIFORNIA STATE CONTROLLER

BY

Hitomi Sekine
for

Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting

6-21-2016

Date

Negotiated by Sandeep Singh

Telephone (916) 445-2987

cc: State and Federal Agencies
Attachment

COUNTY OF TULARE
PLAN YEAR 2016-2017
FISCAL YEAR 2014-2015
Allocated Costs By Department

Central Service Departments	AG COMMISSIONER	ASSESSOR	ASSESSOR CLERK-RECORDER	AUDITOR ELECTIONS	AUDITOR PROP TAX ACTG	BOARD OF SUPERVISORS	CAPITAL PROJECTS
BUILDINGS	42,586	20,099	7,202	16,546	2,727	16,032	641
EQUIPMENT	9,751	17,293	0	2,640	0	0	20,335
ANNUAL AUDIT	634	429	582	409	41	108	271
AUDITOR	16,619	11,247	15,257	10,833	1,087	2,831	8,368
CAO	15,206	9,154	0	891	0	12,298	387,377
COUNSEL	2,817	7,997	0	6,286	11,745	433,761	6,248
HR	46,840	46,840	8,862	6,330	4,431	5,064	1,899
PURCHASING	1,452	2,179	387	872	97	0	6,391
Total Allocated	135,905	115,238	32,290	44,807	20,128	470,084	431,530
Roll Forward	(151,627)	34,357	(3,977)	(20,853)	(17,961)	(210,683)	390,590
Cost With Roll Forward	(15,722)	149,595	28,313	23,954	2,167	259,401	822,120
Adjustments	(15,536)	0	0	0	0	(47,372)	0
Proposed Costs	(31,258)	149,595	28,313	23,954	2,167	212,029	822,120



COUNTY OF TULARE
PLAN YEAR 2016-2017
FISCAL YEAR 2014-2015
Allocated Costs By Department

Central Service Departments	CHILD SUPPORT SERVICES	COOPERATIVE EXTENSION	DISTRICT ATTORNEY	DA-WELFARE FRAUD	FIRE	GEN SERVICES ADMIN	GEN SERVICES LAKE PATROL
BUILDINGS	0	42,302	56,794	0	76,234	64,715	0
EQUIPMENT	2,564	2,371	15,299	0	1,543	0	0
ANNUAL AUDIT	621	74	1,893	135	1,198	76	93
AUDITOR	24,404	1,944	50,185	3,535	31,417	20,567	2,448
CAO	6,809	5,203	10,540	0	7,187	191,000	0
COUNSEL	(5,091)	943	13,535	0	6,694	23,280	0
HR	95,580	5,697	113,303	8,229	71,526	9,495	3,798
PURCHASING	3,050	581	4,648	291	7,166	872	1,259
Total Allocated	127,937	59,115	266,197	12,190	202,965	310,005	7,598
Roll Forward	10,399	(126,776)	(64,466)	(2,712)	(62,067)	123,254	(21,405)
Cost With Roll Forward	138,336	(67,661)	201,731	9,478	140,898	433,259	(13,807)
Adjustments	0	0	0	0	(3,822)	0	0
Proposed Costs	138,336	(67,661)	201,731	9,478	137,076	433,259	(13,807)



**COUNTY OF TULARE
 PLAN YEAR 2016-2017
 FISCAL YEAR 2014-2015
 Allocated Costs By Department**

Central Service Departments	GEN SERVICES MUSEUM	GEN SERVICES PARKS	GEN SERVICES PROPERTY MGT	HHSA ADMIN	HHSA ANIMAL CONTROL	HHSA DRUG/ALCOHOL	HHSA HEALTH
BUILDINGS	180,343	107,576	1,222	115,735	19,275	0	196,630
EQUIPMENT	0	29,694	0	0	2,026	0	23,141
ANNUAL AUDIT	101	608	47	946	474	596	7,769
AUDITOR	2,647	16,226	1,224	24,696	16,275	15,825	203,794
CAO	0	44,583	37,842	3,177	395	714	8,446
COUNSEL	0	0	0	95,009	895	0	1,340
HR	1,266	10,761	2,532	75,958	9,495	17,091	201,920
PURCHASING	1,955	14,090	872	4,841	1,792	1,782	21,304
Total Allocated	186,342	223,537	43,739	320,362	50,627	36,616	664,346
Roll Forward	100,176	14,905	24,369	(64,998)	12,699	(13,089)	(119,233)
Cost With Roll Forward	286,518	238,442	68,108	255,364	63,326	22,729	545,113
Adjustments	0	(2,304)	0	4,857	0	0	0
Proposed Costs	286,518	236,138	68,108	260,221	63,326	22,729	545,113



COUNTY OF TULARE
PLAN YEAR 2016-2017
FISCAL YEAR 2014-2015
Allocated Costs By Department

Central Service Departments	HNSA KTAAB	HNSA MENTAL HEALTH	HNSA PUBLIC GUARDIAN	HNSA SOCIAL SERVICES	HNSA VETERANS	INSURANCE RISK	ISF COPIERS
BUILDINGS	2,224	0	0	68,228	0	0	0
EQUIPMENT	0	61,797	0	61,506	0	0	0
ANNUAL AUDIT	1,273	3,802	179	6,099	107	495	45
AUDITOR	33,406	94,496	4,698	104,880	2,816	12,977	1,179
CAO	346	4,817	269	28,814	110	8,263	0
COUNSEL	9	2,630	151,925	(36,635)	0	407,671	0
HR	8,229	116,202	6,330	688,681	2,532	10,127	0
PURCHASING	7,746	11,717	387	24,983	339	1,646	0
Total Allocated	53,232	294,261	163,788	946,556	5,904	441,179	1,224
Roll Forward	(26,090)	46,729	(11,543)	(10,021)	1,403	239,371	(3,047)
Cost With Roll Forward	27,142	340,990	152,245	936,535	7,307	680,550	(1,823)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	27,142	340,990	152,245	936,535	7,307	680,550	(1,823)



COUNTY OF TULARE
PLAN YEAR 2016-2017
FISCAL YEAR 2014-2015
Allocated Costs By Department

Central Service Departments	ISF CUSTODIAL	ISF GROUNDS	ISF IT	ISF MAIL	ISF MAINTENANCE	ISF MOTOR POOL	ISF PRINT
BUILDINGS	381	0	45,661	10,107	16,461	25,090	9,468
EQUIPMENT	0	0	0	0	0	0	0
ANNUAL AUDIT	415	367	824	150	2,219	2,676	367
AUDITOR	10,896	9,625	21,599	3,933	58,213	70,210	9,625
CAO	7,002	2,076	14,685	0	1,555	7,254	0
COUNSEL	0	0	12,079	0	0	0	0
HR	18,356	2,532	84,819	1,266	24,686	6,963	6,963
PURCHASING	97	97	18,108	0	3,922	0	0
Total Allocated	37,147	14,697	197,775	15,456	107,066	112,193	26,423
Roll Forward	5,924	3,267	5,491	(4,089)	(14,101)	30,808	(5,034)
Cost With Roll Forward	43,071	17,964	203,266	11,367	92,955	143,001	21,389
Adjustments	0	0	0	0	0	0	0
Proposed Costs	43,071	17,964	203,266	11,367	92,955	143,001	21,389



COUNTY OF TULARE
PLAN YEAR 2016-2017
FISCAL YEAR 2014-2015
Allocated Costs By Department

Central Service Departments	ISF RADIO	ISF UTILITIES	LIBRARY	LAFCO	PROBATION ALL OTHER	PROBATION CJ REALIGNMENT	PROBATION AATV
BUILDINGS	0	0	179,156	0	93,879	105,570	0
EQUIPMENT	0	0	9,909	0	0	2,061	4,354
ANNUAL AUDIT	151	349	600	50	1,902	296	121
AUDITOR	3,964	9,151	27,227	1,300	52,946	7,774	3,168
CAO	0	0	20,418	1,816	19,459	5,456	2,505
COUNSEL	0	0	4,326	1,707	4,979	0	0
HR	3,798	0	29,750	0	83,553	23,420	10,761
PURCHASING	0	0	3,002	0	3,583	2,470	1,017
Total Allocated	7,913	9,500	274,368	4,873	260,301	147,047	21,926
Roll Forward	921	330	(10,177)	8,333	36,861	60,521	7,996
Cost With Roll Forward	8,834	9,830	264,211	13,206	297,182	207,568	29,922
Adjustments	0	0	0	4,100	0	0	0
Proposed Costs	8,834	9,830	264,211	17,306	297,182	207,568	29,922



COUNTY OF TULARE
PLAN YEAR 2016-2017
FISCAL YEAR 2014-2015
Allocated Costs By Department

Central Service Departments	PROBATION JUVENILE HALL	PROBATION YOUTH FACILITY	PUBLIC DEFENDER	RETIREMENT	RMA ALL OTHER	RMA FLOOD CONTROL	RMA PUBLIC TRANSIT
BUILDINGS	351,751	117,478	46,767	0	32,487	888	797
EQUIPMENT	9,820	0	1,910	0	0	0	0
ANNUAL AUDIT	607	277	573	292	2,407	185	460
AUDITOR	15,915	7,269	17,153	5,678	70,112	3,851	12,074
CAO	15,037	5,456	2,874	1,782	23,594	0	0
COUNSEL	0	0	836	(9,008)	137,571	130	0
HR	64,564	23,420	56,998	6,863	40,511	0	1,899
PURCHASING	3,534	1,210	872	0	5,035	0	1,066
Total Allocated	461,228	155,110	127,853	5,707	311,697	4,854	16,296
Roll Forward	(41,409)	(81,755)	(9,854)	(1,551)	(285,149)	2,028	8,094
Cost With Roll Forward	419,819	73,355	118,099	4,156	26,548	6,882	24,390
Adjustments	0	0	0	0	(205,721)	0	0
Proposed Costs	419,819	73,355	118,099	4,156	(179,173)	6,882	24,390



**COUNTY OF TULARE
PLAN YEAR 2016-2017
FISCAL YEAR 2014-2015
Allocated Costs By Department**

Central Service Departments	SOLID WASTE	RMA ROADS	TCAG	SHERIFF COUNTY JAIL	SHERIFF COURT SECURITY	SHERIFF CORONER	TAX COLLECTOR
BUILDINGS	5,767	51,346	0	1,158,377	2,259	133,780	5,463
EQUIPMENT	0	87,410	0	100,777	0	253,242	6,787
ANNUAL AUDIT	1,011	5,169	309	1,186	88	2,630	720
AUDITOR	66,650	135,601	7,907	31,111	2,311	75,069	28,233
CAO	31,495	12,473	0	0	0	45,046	891
COUNSEL	15,090	3,142	(4,016)	0	0	103,138	25,011
HR	25,320	87,351	13,293	232,937	39,877	222,176	8,229
PURCHASING	9,344	27,305	2,518	6,245	97	16,074	1,307
Total Allocated	154,677	409,797	20,011	1,530,633	44,632	851,155	76,631
Roll Forward	80,016	4,807	(5,392)	(539,453)	(28,831)	211,861	31,016
Cost With Roll Forward	234,693	414,604	14,619	991,180	15,801	1,062,816	107,647
Adjustments	7,901	(26,816)	(2,286)	0	0	0	0
Proposed Costs	242,594	387,788	12,333	991,180	15,801	1,062,816	107,647



COUNTY OF TULARE
PLAN YEAR 2016-2017
FISCAL YEAR 2014-2015
Allocated Costs By Department

Central Service Departments	TREASURER	COURTS	COUNTY PORTION COURTS	WIB	ALL OTHER	SubTotal	Direct Billed
BUILDINGS	2,727	285,839	21,458	0	275,674	4,015,512	0
EQUIPMENT	3,865	0	0	0	5,287	735,382	0
ANNUAL AUDIT	75	423	598	954	7,533	64,889	0
AUDITOR	4,927	11,095	15,686	25,036	242,337	1,803,326	67,909
CAO	0	3,354	15,332	5,808	31,076	1,059,886	0
COUNSEL	3,501	11,384	(1,434)	2,999	518,067	1,960,551	1,732,145
HR	2,532	0	2,532	12,659	0	2,716,116	0
PURCHASING	581	0	0	1,646	291	232,160	0
Total Allocated	18,208	312,095	54,172	49,102	1,080,265	12,587,822	1,800,054
Roll Forward	(12,995)	(6,734)	(66,973)	11,604	(264,950)	(801,045)	0
Cost With Roll Forward	5,213	305,361	(12,801)	60,706	815,315	11,786,777	1,800,054
Adjustments	0	0	0	0	(301)	(287,300)	0
Proposed Costs	5,213	305,361	(12,801)	60,706	815,014	11,499,477	1,800,054



COUNTY OF TULARE
PLAN YEAR 2016-2017
FISCAL YEAR 2014-2015
Allocated Costs By Department

Central Service Departments	Unallocated	Total
BUILDINGS	0	4,015,512
EQUIPMENT	0	735,382
ANNUAL AUDIT	0	64,889
AUDITOR	75,772	1,947,007
CAO	412,536	1,472,422
COUNSEL	764,799	4,457,495
HR	0	2,716,116
PURCHASING	0	232,160
Total Allocated	1,253,107	15,640,983
Roll Forward	0	(801,045)
Cost With Roll Forward	1,253,107	14,839,938
Adjustments	0	(287,300)
Proposed Costs	1,253,107	14,552,638

