



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Tulare
Visalia, California**

**Date:
Filing Ref:**

**April 5, 2024
TUL25**

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 **2024-25**. 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 **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, 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. Motorpool ISF |
| 2. Auditor-Controller | 9. Data Processing ISF |
| 3. County Counsel | 10. Radio ISF |
| 4. Human Resources | 11. Mailroom ISF |
| 5. Grounds Maintenance ISF | 12. Copiers ISF |
| 6. Building Maintenance ISF | 13. Print Shop 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: There are no adjustments in the fiscal year 2024-25 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF TULARE

BY Original signed by

Cass Cook

Name
Auditor-Controller

Title
04-05-2024

Date

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY Original signed by

SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division
04-05-2024

Date

cc: State and Federal Agencies
Attachment: Schedule A

Negotiated by Tatyana Boltovskaya
Telephone (916) 306-7775

COUNTY OF TULARE
PLAN YEAR 2024-2025
FISCAL YEAR 2022-2023
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
BLDG DEPR	42,310	19,532	6,567	16,894	2,487	15,727	2,176
EQUIP DEPR	56,269	30,595	0	36,333	0	0	28,839
ANNUAL AUDIT	1,454	618	1,241	708	91	206	703
AUDITOR	42,699	18,161	36,466	20,797	2,676	6,044	20,636
CAO	14,721	19,643	2,608	5,596	1,368	2,577	1,639
COUNSEL	33,907	58,636	0	51,353	1,343	500,132	0
HR	64,620	60,486	13,081	9,018	4,063	7,699	3,421
PURCHASING	3,735	5,322	1,494	466	93	1,027	41,920
Total Allocated	259,715	212,993	61,457	141,165	12,121	533,412	99,334
Roll Forward	78,580	36,988	16,752	37,338	(3,424)	(218,242)	55,112
Cost With Roll Forward	338,295	249,981	78,209	178,503	8,697	315,170	154,446
Adjustments	0	0	0	0	0	0	0
Proposed Costs	338,295	249,981	78,209	178,503	8,697	315,170	154,446

COUNTY OF TULARE
PLAN YEAR 2024-2025
FISCAL YEAR 2022-2023
Allocated Costs By Department

Central Service Departments	CHILD SUPPORT SERVICES	COOPERATIVE EXTENSION	DISTRICT ATTORNEY	DA-WELFARE FRAUD	FIRE	GEN SERVICES ADMIN	GEN SERVICES MUSUEM
BLDG DEPR	0	41,958	73,591	0	251,674	3,972	180,343
EQUIP DEPR	1,695	18,122	168,704	0	1,071,774	0	0
ANNUAL AUDIT	649	73	1,899	144	2,103	154	186
AUDITOR	19,053	2,159	55,678	4,231	64,338	25,800	5,468
CAO	22,351	1,344	43,821	0	49,283	3,797	431
COUNSEL	29,089	0	33,433	0	55,242	138,044	0
HR	89,820	5,987	144,070	11,976	166,512	12,555	1,711
PURCHASING	3,735	466	8,870	280	12,697	1,867	747
Total Allocated	166,392	70,109	530,066	16,631	1,673,623	186,189	188,886
Roll Forward	25,828	10,584	35,369	1,804	740,588	44,491	880
Cost With Roll Forward	192,220	80,693	565,435	18,435	2,414,211	230,680	189,766
Adjustments	0	0	0	0	0	0	0
Proposed Costs	192,220	80,693	565,435	18,435	2,414,211	230,680	189,766

**COUNTY OF TULARE
PLAN YEAR 2024-2025
FISCAL YEAR 2022-2023
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
BLDG DEPR	124,681	249	100,965	64,887	0	183,179	400
EQUIP DEPR	64,747	3,934	5,011	38,705	0	63,369	0
ANNUAL AUDIT	1,105	122	2,604	957	1,832	13,242	1,848
AUDITOR	32,466	3,569	105,655	28,119	53,822	389,019	54,282
CAO	4,071	2,635	58,697	3,362	26,270	122,490	17,550
COUNSEL	0	0	504,260	12,504	0	0	0
HR	17,963	3,421	154,822	16,252	30,793	307,078	14,542
PURCHASING	4,575	280	16,805	4,948	6,815	61,807	12,604
Total Allocated	249,608	14,210	948,819	169,734	119,532	1,140,184	101,226
Roll Forward	26,027	3,118	421,084	30,698	37,409	172,364	34,901
Cost With Roll Forward	275,635	17,328	1,369,903	200,432	156,941	1,312,548	136,127
Adjustments	0	0	0	0	0	0	0
Proposed Costs	275,635	17,328	1,369,903	200,432	156,941	1,312,548	136,127

**COUNTY OF TULARE
PLAN YEAR 2024-2025
FISCAL YEAR 2022-2023
Allocated Costs By Department**

Central Service Departments	HHSA MENTAL HEALTH	HHSA SOCIAL SERVICES	INSURANCE RISK	ISF COPIERS	ISF CUSTODIAL	ISF GROUNDS	ISF IT
BLDG DEPR	99,378	66,969	11,242	0	389	0	70,234
EQUIP DEPR	60,792	466	0	0	0	0	11,126
ANNUAL AUDIT	7,696	9,552	947	58	795	337	1,618
AUDITOR	225,975	211,504	27,740	1,698	23,342	9,901	50,455
CAO	184,538	504,369	111,857	942	7,252	1,188	45,256
COUNSEL	0	718,534	418,999	0	0	0	6,440
HR	198,445	909,253	13,686	0	36,781	5,133	100,478
PURCHASING	26,515	43,880	1,027	280	4,014	3,174	28,289
Total Allocated	803,339	2,464,527	585,498	2,978	72,573	19,733	313,896
Roll Forward	193,386	432,663	297,178	384	11,159	6,180	(465,282)
Cost With Roll Forward	996,725	2,897,190	882,676	3,362	83,732	25,913	(151,386)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	996,725	2,897,190	882,676	3,362	83,732	25,913	(151,386)

COUNTY OF TULARE
PLAN YEAR 2024-2025
FISCAL YEAR 2022-2023
Allocated Costs By Department

Central Service Departments	ISF MAIL	ISF MAINTENANCE	ISF MOTOR POOL	ISF PRINT	ISF RADIO	ISF UTILITIES	LIBRARY
BLDG DEPR	9,669	11,584	31,896	9,667	0	0	177,361
EQUIP DEPR	0	0	0	0	0	0	66,824
ANNUAL AUDIT	164	4,096	3,967	896	249	819	795
AUDITOR	4,719	120,295	116,536	26,306	7,311	24,062	23,342
CAO	2,489	16,755	11,513	3,386	2,098	18,280	8,934
COUNSEL	0	0	0	0	0	0	3,360
HR	856	36,781	9,409	5,987	4,277	0	46,443
PURCHASING	1,961	32,303	11,670	3,174	3,454	466	4,855
Total Allocated	19,858	221,814	184,991	49,416	17,389	43,627	331,904
Roll Forward	723	25,653	40,807	13,899	4,219	16,730	54,607
Cost With Roll Forward	20,581	247,467	225,798	63,315	21,608	60,357	386,511
Adjustments	0	0	0	0	0	0	0
Proposed Costs	20,581	247,467	225,798	63,315	21,608	60,357	386,511

**COUNTY OF TULARE
PLAN YEAR 2024-2025
FISCAL YEAR 2022-2023
Allocated Costs By Department**

Central Service Departments	LAFCO	PROBATION ALL OTHER	PROBATION CJ REALIGNMENT	PROBATION AATU	PROBATION JUVENILE HALL	PROBATION YOUTH FACILITY	PUBLIC DEFENDER
BLDG DEPR	0	42,536	0	0	361,779	112,469	43,923
EQUIP DEPR	0	71,240	0	0	0	0	35,401
ANNUAL AUDIT	135	1,861	354	141	899	73	713
AUDITOR	3,972	65,959	10,391	4,145	26,267	2,130	20,953
CAO	0	36,313	14,768	2,986	21,420	5,217	22,624
COUNSEL	4,442	80,561	0	0	0	0	48,618
HR	0	86,238	25,662	11,120	54,744	15,397	78,021
PURCHASING	0	14,845	2,334	747	4,669	0	4,295
Total Allocated	8,549	399,553	53,509	19,139	469,778	135,286	254,548
Roll Forward	3,963	(85,385)	(413)	3,519	(54,122)	(58,264)	63,448
Cost With Roll Forward	12,512	314,168	53,096	22,658	415,656	77,022	317,996
Adjustments	0	0	0	0	0	0	0
Proposed Costs	12,512	314,168	53,096	22,658	415,656	77,022	317,996

COUNTY OF TULARE
PLAN YEAR 2024-2025
FISCAL YEAR 2022-2023
Allocated Costs By Department

Central Service Departments	RMA ALL OTHER	RMA FLOOD CONTROL	RMA PUBLIC TRANSIT	SOLID WASTE	RMA ROADS DEPARTMENT	TCAG	SHERIFF COUNTY JAIL
BLDG DEPR	55,933	149	0	5,617	55,109	0	1,103,189
EQUIP DEPR	70,589	0	0	0	0	0	121,891
ANNUAL AUDIT	2,839	240	168	2,479	9,954	386	2,121
AUDITOR	83,368	7,051	4,921	72,913	292,391	11,340	62,312
CAO	54,611	8,496	12,160	27,702	170,538	0	89,483
COUNSEL	283,959	2,296	0	11,506	20,099	10,527	0
HR	60,818	0	0	49,365	150,545	17,963	251,479
PURCHASING	16,898	934	2,054	16,525	58,537	2,801	6,069
Total Allocated	629,015	19,166	19,303	186,107	757,173	43,017	1,636,544
Roll Forward	173,457	(5,187)	(12,294)	62,596	147,112	11,961	45,839
Cost With Roll Forward	802,472	13,979	7,009	248,703	904,285	54,978	1,682,383
Adjustments	0	0	0	0	0	0	0
Proposed Costs	802,472	13,979	7,009	248,703	904,285	54,978	1,682,383



**COUNTY OF TULARE
 PLAN YEAR 2024-2025
 FISCAL YEAR 2022-2023
 Allocated Costs By Department**

Central Service Departments	SHERIFF COURT SECURITY	SHERIFF CORONER - ALL OTHER	TAX COLLECTOR	TREASURER	COURTS	COURTS - COUNTY PORTION	WIB
BLDG DEPR	0	391,905	4,972	2,487	269,717	15,626	0
EQUIP DEPR	0	1,446,573	10,533	15,282	0	0	0
ANNUAL AUDIT	180	6,406	1,232	192	704	1,082	2,244
AUDITOR	5,296	194,589	36,178	5,641	20,666	31,775	65,910
CAO	13,855	95,060	3,834	2,474	1,513	7,487	25,006
COUNSEL	0	370,082	26,237	30,156	0	10,601	4,921
HR	54,744	309,644	11,407	2,424	0	4,277	23,096
PURCHASING	93	27,168	2,614	1,027	0	187	7,375
Total Allocated	74,168	2,841,427	97,007	59,683	292,600	71,035	128,552
Roll Forward	8,972	280,528	16,016	(5,284)	4,130	2,229	20,096
Cost With Roll Forward	83,140	3,121,955	113,023	54,399	296,730	73,264	148,648
Adjustments	0	0	0	0	0	0	0
Proposed Costs	83,140	3,121,955	113,023	54,399	296,730	73,264	148,648



**COUNTY OF TULARE
 PLAN YEAR 2024-2025
 FISCAL YEAR 2022-2023
 Allocated Costs By Department**

Central Service Departments	TCRTA	PROBATION DJJ REALIGNMENT	ALL OTHERS	SubTotal	Direct Billed	Unallocated	Total
BLDG DEPR	0	0	547,267	4,632,659	0	0	4,632,659
EQUIP DEPR	0	0	0	3,498,814	0	0	3,498,814
ANNUAL AUDIT	390	14	1,515	100,250	0	0	100,250
AUDITOR	11,442	403	31,063	2,935,400	83,834	267,698	3,286,932
CAO	0	2,339	18,523	1,959,520	0	116,766	2,076,286
COUNSEL	10,545	0	127,392	3,607,208	1,970,750	1,033,723	6,611,681
HR	5,133	2,566	12,723	3,734,785	81,904	0	3,816,689
PURCHASING	2,334	0	280	527,401	0	0	527,401
Total Allocated	29,844	5,322	738,763	20,996,037	2,136,488	1,418,187	24,550,712
Roll Forward	0	0	17,274	2,860,746	0	0	2,860,746
Cost With Roll Forward	29,844	5,322	756,037	23,856,783	2,136,488	1,418,187	27,411,458
Adjustments	0	0	0	0	0	0	0
Proposed Costs	29,844	5,322	756,037	23,856,783	2,136,488	1,418,187	27,411,458