



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

County of Tulare
Visalia, California

Date:
Filing Ref:

May 5, 2025
TUL26

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 **2025-26**. 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 **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, 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 | 9. Data Processing ISF |
| 2. Auditor-Controller | 10. Property Management ISF |
| 3. County Counsel | 11. Radio ISF |
| 4. Human Resources | 12. Mailroom ISF |
| 5. Grounds Maintenance ISF | 13. Copiers ISF |
| 6. Building Maintenance ISF | 14. Print Shop ISF |
| 7. Custodial ISF | 15. Utilities ISF |
| 8. Motorpool 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 2025-26 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF TULARE**BY Original signed by**

Cass Cook

**Name
Auditor-Controller**

**Title
05-13-2025**

Date

cc: State and Federal Agencies
Attachment: Schedule A

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER****BY Original signed by**

**SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division****05-13-2025**

Date

**Negotiated by Tatyana Boltovskaya
Telephone (916) 306-7775**

COUNTY OF TULARE
PLAN YEAR 2025-2026
FISCAL YEAR 2023-2024
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 | 41,279 | 19,532 | 6,567 | 26,458 | 2,487 | 15,063 | 2,176 |
| EQUIP DEPR | 118,935 | 37,540 | 0 | 36,333 | 0 | 3,179 | 30,316 |
| ANNUAL AUDIT | 854 | 396 | 940 | 579 | 47 | 132 | 467 |
| AUDITOR | 37,727 | 17,479 | 42,269 | 25,589 | 2,085 | 5,826 | 20,648 |
| CAO | 13,860 | 14,542 | 2,390 | 6,908 | 1,145 | 2,489 | 1,518 |
| COUNSEL | 38,743 | 37,649 | 0 | 28,327 | 0 | 523,628 | 0 |
| HR | 66,181 | 64,657 | 15,578 | 8,998 | 4,908 | 7,362 | 3,421 |
| PURCHASING | 2,309 | 5,441 | 1,319 | 1,071 | 248 | 660 | 35,286 |
| Total Allocated | 319,888 | 197,236 | 69,063 | 134,263 | 10,920 | 558,339 | 93,832 |
| Roll Forward | 124,067 | (4,785) | 18,030 | 20,477 | (1,155) | 22,698 | 27,431 |
| Cost With Roll Forward | 443,955 | 192,451 | 87,093 | 154,740 | 9,765 | 581,037 | 121,263 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 443,955 | 192,451 | 87,093 | 154,740 | 9,765 | 581,037 | 121,263 |

COUNTY OF TULARE
PLAN YEAR 2025-2026
FISCAL YEAR 2023-2024

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 | 117,567 | 41,039 | 71,962 | 0 | 345,635 | 20,547 | 180,343 |
| EQUIP DEPR | 0 | 33,991 | 182,875 | 0 | 1,246,786 | 2,127 | 0 |
| ANNUAL AUDIT | 443 | 59 | 1,283 | 85 | 1,344 | 122 | 125 |
| AUDITOR | 19,564 | 2,599 | 56,690 | 3,770 | 59,671 | 14,219 | 5,512 |
| CAO | 21,763 | 1,331 | 41,221 | 0 | 37,684 | 3,426 | 511 |
| COUNSEL | 1,408 | 22 | 57,404 | 0 | 59,944 | 160,659 | 0 |
| HR | 91,315 | 5,688 | 153,065 | 11,120 | 196,431 | 13,054 | 3,421 |
| PURCHASING | 4,452 | 330 | 12,284 | 165 | 11,377 | 4,947 | 742 |
| Total Allocated | 256,512 | 85,059 | 576,784 | 15,140 | 1,958,872 | 219,101 | 190,654 |
| Roll Forward | 92,923 | 16,380 | 22,657 | 739 | 780,320 | 42,158 | 1,962 |
| Cost With Roll Forward | 349,435 | 101,439 | 599,441 | 15,879 | 2,739,192 | 261,259 | 192,616 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 349,435 | 101,439 | 599,441 | 15,879 | 2,739,192 | 261,259 | 192,616 |

COUNTY OF TULARE
PLAN YEAR 2025-2026
FISCAL YEAR 2023-2024

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 KTAAA |
|-----------------------------|-----------------------|------------------------------|------------|------------------------|-------------------|-------------|------------|
| BLDG DEPR | 122,490 | 0 | 245,860 | 64,887 | 0 | 183,140 | 400 |
| EQUIP DEPR | 60,573 | 2,951 | 0 | 39,379 | 0 | 58,234 | 0 |
| ANNUAL AUDIT | 741 | 65 | 1,432 | 598 | 1,105 | 8,025 | 1,386 |
| AUDITOR | 32,757 | 2,856 | 70,575 | 26,417 | 48,807 | 354,566 | 61,231 |
| CAO | 3,821 | 1,784 | 41,621 | 3,468 | 27,187 | 110,477 | 16,952 |
| COUNSEL | 0 | 0 | 465,732 | 7,758 | 0 | 0 | 0 |
| HR | 18,817 | 0 | 140,276 | 17,963 | 27,371 | 309,635 | 11,974 |
| PURCHASING | 5,359 | 0 | 9,316 | 2,803 | 4,205 | 42,954 | 7,914 |
| Total Allocated | 244,558 | 7,656 | 974,812 | 163,273 | 108,675 | 1,067,031 | 99,857 |
| Roll Forward | (715) | (4,106) | 279,487 | 15,689 | 2,079 | (12,791) | 22,527 |
| Cost With Roll Forward | 243,843 | 3,550 | 1,254,299 | 178,962 | 110,754 | 1,054,240 | 122,384 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 243,843 | 3,550 | 1,254,299 | 178,962 | 110,754 | 1,054,240 | 122,384 |

COUNTY OF TULARE
PLAN YEAR 2025-2026
FISCAL YEAR 2023-2024

Allocated Costs By Department

| Central Service Departments | HHSA MENTAL HEALTH | HHSA INTEGRATED SERVICES | HHSA SOCIAL SERVICES | INSURANCE RISK | ISF PROPERTY MANAGEMENT | ISF COPIERS | ISF CUSTODIAL |
|-----------------------------|-----------------------|-----------------------------|-------------------------|----------------|----------------------------|-------------|---------------|
| BLDG DEPR | 99,378 | 0 | 66,956 | 11,242 | 249 | 0 | 389 |
| EQUIP DEPR | 3,914 | 7,164 | 1,716 | 0 | 169 | 0 | 0 |
| ANNUAL AUDIT | 5,309 | 368 | 6,955 | 774 | 24 | 40 | 519 |
| AUDITOR | 234,586 | 16,279 | 224,330 | 34,214 | 1,057 | 1,770 | 22,933 |
| CAO | 205,588 | 46,459 | 474,547 | 104,509 | 804 | 843 | 7,442 |
| COUNSEL | 0 | 0 | 760,227 | 593,102 | 0 | 0 | 0 |
| HR | 206,994 | 8,553 | 918,645 | 15,396 | 3,421 | 0 | 36,780 |
| PURCHASING | 27,124 | 2,638 | 49,715 | 1,236 | 577 | 1,154 | 4,534 |
| Total Allocated | 782,893 | 81,461 | 2,503,091 | 760,473 | 6,301 | 3,807 | 72,597 |
| Roll Forward | 93,613 | 81,461 | 184,765 | 389,321 | 6,301 | 1,083 | (2,086) |
| Cost With Roll Forward | 876,506 | 162,922 | 2,687,856 | 1,149,794 | 12,602 | 4,890 | 70,511 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 876,506 | 162,922 | 2,687,856 | 1,149,794 | 12,602 | 4,890 | 70,511 |

COUNTY OF TULARE
PLAN YEAR 2025-2026
FISCAL YEAR 2023-2024
Allocated Costs By Department

| Central Service Departments | ISF GROUNDS | ISF IT | ISF MAIL | ISF MAINTENANCE | ISF MOTOR POOL | ISF PRINT | ISF RADIO |
|-----------------------------|-------------|---------|----------|-----------------|----------------|-----------|-----------|
| BLDG DEPR | 0 | 70,234 | 1,665 | 11,584 | 31,896 | 2,311 | 0 |
| EQUIP DEPR | 0 | 11,126 | 1,575 | 116 | 0 | 1,134 | 0 |
| ANNUAL AUDIT | 254 | 1,076 | 134 | 3,142 | 2,768 | 355 | 197 |
| AUDITOR | 11,223 | 47,551 | 5,911 | 138,826 | 122,319 | 15,679 | 8,710 |
| CAO | 1,423 | 45,363 | 2,758 | 15,856 | 10,929 | 2,801 | 2,511 |
| COUNSEL | 0 | 29,481 | 0 | 0 | 0 | 0 | 0 |
| HR | 6,843 | 115,592 | 1,710 | 44,478 | 9,409 | 4,277 | 5,132 |
| PURCHASING | 4,122 | 25,476 | 2,968 | 22,755 | 12,614 | 3,133 | 2,390 |
| Total Allocated | 23,865 | 345,899 | 16,721 | 236,757 | 189,935 | 29,690 | 18,940 |
| Roll Forward | 7,377 | 21,457 | (3,077) | 18,065 | 29,942 | (9,636) | 3,852 |
| Cost With Roll Forward | 31,242 | 367,356 | 13,644 | 254,822 | 219,877 | 20,054 | 22,792 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 31,242 | 367,356 | 13,644 | 254,822 | 219,877 | 20,054 | 22,792 |

COUNTY OF TULARE
PLAN YEAR 2025-2026
FISCAL YEAR 2023-2024
Allocated Costs By Department

| Central Service Departments | ISF UTILITIES | LIBRARY | LAFCO | PROBATION ALL OTHER | PROBATION CJ REALIGNMENT | PROBATION AATU | PROBATION JUVENILE HALL |
|-----------------------------|---------------|---------|--------|------------------------|-----------------------------|----------------|----------------------------|
| BLDG DEPR | 0 | 167,361 | 0 | 42,467 | 0 | 0 | 361,200 |
| EQUIP DEPR | 0 | 120,046 | 0 | 58,064 | 0 | 0 | 218 |
| ANNUAL AUDIT | 535 | 545 | 125 | 1,343 | 272 | 90 | 639 |
| AUDITOR | 23,618 | 24,075 | 5,512 | 92,337 | 12,024 | 3,998 | 28,245 |
| CAO | 16,860 | 8,650 | 0 | 37,354 | 18,457 | 3,384 | 19,745 |
| COUNSEL | 0 | 13,719 | 3,688 | 87,269 | 0 | 0 | 0 |
| HR | 0 | 48,892 | (140) | 98,129 | 31,648 | 11,974 | 62,440 |
| PURCHASING | 577 | 4,040 | 0 | 10,388 | 3,463 | 577 | 4,617 |
| Total Allocated | 41,590 | 387,328 | 9,185 | 427,351 | 65,864 | 20,023 | 477,104 |
| Roll Forward | 5,459 | 99,638 | 4,731 | 66,113 | 11,005 | 3,894 | (9,018) |
| Cost With Roll Forward | 47,049 | 486,966 | 13,916 | 493,464 | 76,869 | 23,917 | 468,086 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 47,049 | 486,966 | 13,916 | 493,464 | 76,869 | 23,917 | 468,086 |

COUNTY OF TULARE
PLAN YEAR 2025-2026
FISCAL YEAR 2023-2024

Allocated Costs By Department

| Central Service Departments | PROBATION YOUTH FACILITY | PROBATION DJJ REALIGNMENT | PUBLIC DEFENDER | RMA ALL OTHER | RMA FLOOD CONTROL | RMA PUBLIC TRANSIT | SOLID WASTE |
|-----------------------------|-----------------------------|------------------------------|-----------------|---------------|-------------------|--------------------|-------------|
| BLDG DEPR | 112,469 | 0 | 43,889 | 55,933 | 149 | 0 | 5,617 |
| EQUIP DEPR | 0 | 0 | 31,882 | 65,838 | 0 | 0 | 0 |
| ANNUAL AUDIT | 45 | 24 | 419 | 1,959 | 165 | 18 | 1,900 |
| AUDITOR | 2,000 | 1,057 | 18,506 | 87,381 | 7,311 | 799 | 84,931 |
| CAO | 3,654 | 5,449 | 20,499 | 59,614 | 9,590 | 6,877 | 32,490 |
| COUNSEL | 0 | 0 | 18,498 | 378,229 | 2,057 | 0 | 17,578 |
| HR | 16,251 | 11,120 | 83,844 | 69,673 | 0 | 0 | 50,976 |
| PURCHASING | 4,617 | 330 | 2,390 | 15,005 | 1,071 | 83 | 15,747 |
| Total Allocated | 139,036 | 17,980 | 219,927 | 733,632 | 20,343 | 7,777 | 209,239 |
| Roll Forward | 5,136 | 17,980 | 19,336 | 133,065 | (2,782) | (22,059) | 64,911 |
| Cost With Roll Forward | 144,172 | 35,960 | 239,263 | 866,697 | 17,561 | (14,282) | 274,150 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 144,172 | 35,960 | 239,263 | 866,697 | 17,561 | (14,282) | 274,150 |

COUNTY OF TULARE
PLAN YEAR 2025-2026
FISCAL YEAR 2023-2024

Allocated Costs By Department

| Central Service Departments | RMA ROADS DEPARTMENT | TCAG | SHERIFF COUNTY JAIL | SHERIFF COURT SECURITY | SHERIFF CORONER - ALL OTHER | TAX COLLECTOR | TREASURER |
|-----------------------------|-------------------------|--------|---------------------|---------------------------|--------------------------------|---------------|-----------|
| BLDG DEPR | 55,109 | 0 | 1,076,957 | 0 | 391,381 | 4,972 | 2,487 |
| EQUIP DEPR | 0 | 0 | 85,258 | 0 | 1,349,987 | 3,253 | 3,551 |
| ANNUAL AUDIT | 6,965 | 343 | 1,419 | 86 | 4,324 | 797 | 134 |
| AUDITOR | 307,726 | 15,136 | 62,688 | 3,798 | 191,032 | 35,213 | 5,940 |
| CAO | 164,288 | 0 | 85,433 | 13,210 | 92,626 | 2,680 | 2,104 |
| COUNSEL | 12,384 | 4,719 | 0 | 0 | 347,647 | 36,992 | 9,964 |
| HR | 163,371 | 20,633 | 263,447 | 57,308 | 329,308 | 9,666 | 2,416 |
| PURCHASING | 53,016 | 5,359 | 6,349 | 0 | 22,590 | 2,803 | 1,071 |
| Total Allocated | 762,859 | 46,190 | 1,581,551 | 74,402 | 2,728,895 | 96,376 | 27,667 |
| Roll Forward | 90,236 | 13,378 | (31,542) | 1,870 | 118,686 | 7,547 | (15,862) |
| Cost With Roll Forward | 853,095 | 59,568 | 1,550,009 | 76,272 | 2,847,581 | 103,923 | 11,805 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 853,095 | 59,568 | 1,550,009 | 76,272 | 2,847,581 | 103,923 | 11,805 |

COUNTY OF TULARE
PLAN YEAR 2025-2026
FISCAL YEAR 2023-2024
Allocated Costs By Department

| Central Service Departments | COURTS | COURTS - COUNTY PORTION | WIB | TCRTA | ALL OTHERS | SubTotal | Direct Billed |
|-----------------------------|---------|----------------------------|---------|---------|------------|------------|---------------|
| BLDG DEPR | 269,588 | 15,626 | 0 | 0 | 662,434 | 5,070,975 | 0 |
| EQUIP DEPR | 0 | 0 | 0 | 0 | 0 | 3,598,230 | 0 |
| ANNUAL AUDIT | 451 | 805 | 1,535 | 312 | 1,014 | 68,407 | 0 |
| AUDITOR | 19,935 | 35,556 | 67,800 | 13,766 | 33,295 | 2,979,924 | 95,224 |
| CAO | 1,747 | 5,735 | 24,896 | 0 | 17,138 | 1,928,411 | 0 |
| COUNSEL | 0 | 7,594 | 764 | 56,829 | 123,649 | 3,885,664 | 2,061,184 |
| HR | 0 | 3,421 | 20,487 | 4,908 | 18,705 | 3,926,942 | 89,668 |
| PURCHASING | 0 | 83 | 9,646 | 825 | 660 | 478,925 | 0 |
| Total Allocated | 291,721 | 68,820 | 125,128 | 76,640 | 856,895 | 21,937,478 | 2,246,076 |
| Roll Forward | 1,653 | 5,495 | 16,427 | 69,391 | 129,935 | 3,093,133 | 0 |
| Cost With Roll Forward | 293,374 | 74,315 | 141,555 | 146,031 | 986,830 | 25,030,611 | 2,246,076 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 293,374 | 74,315 | 141,555 | 146,031 | 986,830 | 25,030,611 | 2,246,076 |

COUNTY OF TULARE
PLAN YEAR 2025-2026
FISCAL YEAR 2023-2024
Allocated Costs By Department

| Central Service Departments | Unallocated | Total |
|-----------------------------|-------------|------------|
| BLDG DEPR | 0 | 5,070,975 |
| EQUIP DEPR | 0 | 3,598,230 |
| ANNUAL AUDIT | 0 | 68,407 |
| AUDITOR | 273,231 | 3,348,379 |
| CAO | 108,757 | 2,037,168 |
| COUNSEL | 1,153,371 | 7,100,219 |
| HR | 0 | 4,016,610 |
| PURCHASING | 0 | 478,925 |
| Total Allocated | 1,535,359 | 25,718,913 |
| Roll Forward | 0 | 3,093,133 |
| Cost With Roll Forward | 1,535,359 | 28,812,046 |
| Adjustments | 0 | 0 |
| Proposed Costs | 1,535,359 | 28,812,046 |

