



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Tehama
Red Bluff, California**

**Date: January 9, 2007
Filing Ref: TEH08**

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 **2007-08** 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 Section 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 **2005-06** fiscal year and as estimated costs for the **2007-08** 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, 2007**, 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 | 4. County Counsel |
| 2. Auditor-Controller | 5. Risk Management (ISF) |
| 3. Facility Maintenance | 6. Dental 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.

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: None.

SECTION IV: ACCEPTANCE

COUNTY OF TEHAMA

**JOHN CHIANG
CALIFORNIA STATE CONTROLLER**

Original Signed By

Original Signed By

LeRoy M. Anderson

**Michael J. Havey, Chief
Bureau of Payments
Division of Accounting and Reporting**

Name

Auditor-Controller

Title

January 17, 2007

January 19, 2007

Date

Date

**Negotiated by Marie Del Real
Telephone (916) 322-0798**

cc: State and Federal Agencies

Attachment

TEHAMA COUNTY, CALIFORNIA
 CENTRAL SERVICE COST ALLOCATION PLAN
 ALLOCATED COSTS BY DEPARTMENTS
 ACTUAL 2005/06--ESTIMATED 2007/08

Schedule A

1-4-07

	D-1011 BD of SUPR	D-1023 ASSESSOR	D-1024 TRANS	D-1026 TAX COLL	D-1052 ELECTIONS	D-1076 PRP/PLN/MGT	D-1081 A.C.O.
Building Use Charge	1,779	16,054		4,572	6,413		
Equipment Use Charge	3,273	16,855		2,113	52,755		
Prof County Services	190	665		135	213	107	
Administration	412	1,438		293	462	232	
Auditor	3,130	5,020	-	9,853	3,237	1,239	1,774
Treasurer	167	163	-	824	192	102	154
Purchasing	958	753	-	3,020	1,075	865	684
County Counsel		7,633		3,057	7,671		
Personnel	2,524	7,315		1,371	1,106	219	
Facility Maintenance	16,124	57,388		16,345	28,172	-	
2005/06 Actual	28,557	113,284	-	41,583	101,296	2,764	2,612
Roll Forward	5,790	7,209	(44)	(6,826)	(15,944)	1,616	(940)
2007/08 Claimable Costs	34,347	120,493	(44)	34,757	85,352	4,380	1,672
Adjustments							
2007/08 Adjusted Costs	34,347	120,493	(44)	34,757	85,352	4,380	1,672

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	D-1091 ADV/COMM	D-1101 RISK MGT	D-1103 MED INS	D-1104 SURVEYOR	D-1112 DENTAL INS	D-2007 DA-SIU	D-2008 ERLY FRAUD	D-2011 DA VIC/WTN
Building Use Charge						1,279	1,279	6,157
Equipment Use Charge								
Prof County Services	29	1,974		108	334	181	80	79
Administration	63	4,273		235	724	391	173	171
Auditor	173	4,360		1,250	881	1,936	1,225	1,259
Treasurer	14	253		104	62	110	91	76
Purchasing	44	925		331	197	545	290	398
County Counsel		5,723						
Personnel		1,628				1,518	530	1,006
Facility Maintenance		7,996				8,702	8,702	22,011
2005/06 Actual	323	27,132	-	2,028	2,198	14,662	12,370	31,157
Roll Forward	149	17,715	(11,212)	1,240	244	(2,067)	(1,227)	1,029
2007/08 Claimable Costs	472	44,847	(11,212)	3,268	2,442	12,595	11,143	32,186
Adjustments								
2007/08 Adjusted Costs	472	44,847	(11,212)	3,268	2,442	12,595	11,143	32,186

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	D-2012 DA/DOM VIO	D-2013 DIST ATTRY	D-20137 DA ST RAPE	D-20136 DA INS FRAUI	D-2016 GRND JURY	D-2017 MENTAL ILL
Building Use Charge		13,975				
Equipment Use Charge		10,712				
Prof County Services	28	616	22	24	5	7
Administration	60	1,334	47	51	11	15
Auditor	611	5,955	941	565	391	60
Treasurer	40	295	58	48	34	5
Purchasing	128	2,521	186	152	108	16
County Counsel		2,355			133	
Personnel	421	5,907	183	219		
Facility Maintenance		49,958				
2005/06 Actual	1,288	93,628	1,437	1,059	682	103
Roll Forward	(307)	4,129	197	-	(1,051)	33
2007/08 Claimable Costs	981	97,757	1,634	1,059	(369)	136
Adjustments						
2007/08 Adjusted Costs	981	97,757	1,634	1,059	(369)	136

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	D-2018 LAW LIBR	D-2021 TR JURORS	D-2023 BAILIFFS	D-2026 PUBLIC DEF	D-2027 SHERIFF	D-2032 JAIL	D-2036 JUV HALL
Building Use Charge	1,366				706	162,590	54,305
Equipment Use Charge					136,986	22,641	3,093
Prof County Services	3	-	206	361	3,233	2,029	947
Administration	6	-	446	782	6,998	4,391	2,050
Auditor	948	-	1,431	1,000	20,916	15,704	7,417
Treasurer	73	-	57	71	894	788	263
Purchasing	271	-	181	226	6,396	5,249	2,417
County Counsel					16,444	18,457	12,779
Personnel	146		1,829		22,127	15,361	11,338
Facility Maintenance	9,293				348	147,103	1,900
2005/06 Actual	12,106	-	4,150	2,440	215,048	394,313	96,509
Roll Forward	1,409	(81)	1,019	(156)	12,736	60,300	18,866
2007/08							
Claimable Costs	13,515	(81)	5,169	2,284	227,784	454,613	115,375
Adjustments							
2007/08							
Adjusted Costs	13,515	(81)	5,169	2,284	227,784	454,613	115,375

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	D-2037	D-20379	D-2042	D-2044	D-2061	D-2065	D-2071	D-2072
	PROBATION	1ST OFFEND	FIRE SCH C	FIRE ST CON	AG COMM	BLDG/SFTY	CLK/REC	CORNR/PA
Building Use Charge	3,591				1,313	3,575	5,078	1,565
Equipment Use Charge	26,585	711			24,431		9,677	4,272
Prof County Services	1,160	81	381	933	360	451	293	152
Administration	2,511	175	825	2,020	780	976	635	329
Auditor	8,667	1,065	8,262	525	3,796	6,645	5,508	2,386
Treasurer	348	65	642	4	190	404	346	164
Purchasing	2,151	209	5,053	12	1,261	1,562	1,530	1,179
County Counsel	2,450		4,595		2,886	3,399	5,355	7,994
Personnel	11,338	731	1,097		4,023	4,389	3,237	1,097
Facility Maintenance	55,927				11,629	12,779	34,544	-
2005/06 Actual	114,728	3,037	20,855	3,494	50,669	34,180	66,203	19,138
Roll Forward	21,890	(302)	3,236	812	9,931	6,197	8,618	1,986
2007/08 Claimable Costs	136,618	2,735	24,091	4,306	60,600	40,377	74,821	21,124
Adjustments								
2007/08 Adjusted Costs	136,618	2,735	24,091	4,306	60,600	40,377	74,821	21,124

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	D-2073 PUB GRD	D-2075 EMER SVC	D-2076 FISH/GAME	D-2077 PLANNING	D-2078 AN SERVICES	D-2079 LAFCo	D-3011 ROAD DEPT
Building Use Charge		245		3,671	13,066		
Equipment Use Charge	4,648			2,587	10,310		
Prof County Services	126	84	2	194	251	1	3,115
Administration	274	182	5	419	543	2	6,742
Auditor	2,007	1,715	433	2,927	6,018	252	21,924
Treasurer	113	73	34	186	435	22	939
Purchasing	475	235	186	710	2,700	69	10,004
County Counsel	6,499			19,349	15,760	-	25,046
Personnel	1,463	366		1,829	2,268		25,967
Facility Maintenance	10,365			13,124	11,088		
2005/06 Actual	25,970	2,900	660	44,996	62,439	346	93,737
Roll Forward	2,827	(9,468)	320	(7,645)	15,911	139	16,048
2007/08							
Claimable Costs	28,797	(6,568)	980	37,351	78,350	485	109,785
Adjustments							
2007/08							
Adjusted Costs	28,797	(6,568)	980	37,351	78,350	485	109,785

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	D-3037 TRAX	D-3038 METS	D-3039 PARA TRAX	D-4011 ENV HLTH	D-4012 PUB HLTH	D-4013 MENTAL HLT	D-4016 VITAL STAT
Building Use Charge				2,563	1,344	8,549	
Equipment Use Charge				9,351			
Prof County Services	409	25	158	317	1,291	2,987	1
Administration	885	53	341	686	2,794	6,466	1
Auditor	1,730	393	391	3,951	14,632	33,154	17
Treasurer	122	33	27	222	752	1,587	1
Purchasing	390	105	86	980	5,752	6,998	5
County Counsel				1,101	1,215	9,152	
Personnel				3,474	14,483	35,717	
Facility Maintenance				17,436	3,415	4,903	
2005/06 Actual	3,536	609	1,003	40,081	45,678	109,513	25
Roll Forward	172	75	21	4,357	(22,877)	21,609	11
2007/08 Claimable Costs	3,708	684	1,024	44,438	22,801	131,122	36
Adjustments	-	-	-				
2007/08 Adjusted Costs	3,708	684	1,024	44,438	22,801	131,122	36

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	D-4017 DRG/ALCH	D-4023 INMATES INST	D-4024 AMBULANCE	D-40251/61 CLINIC	D-4030 CAL CHILD	D-4041 SOLID WSTE	D-5013 SOC SERV
Building Use Charge				2,701			
Equipment Use Charge							
Prof County Services	913		30	1,122	48	12	12,358
Administration	1,975		64	2,429	104	26	14,628
Auditor	9,976	79	54	12,475	219	127	74,117
Treasurer	543	7	3	791	17	10	4,132
Purchasing	2,006	22	11	4,340	54	34	14,750
County Counsel	4,253			18,894			86,426
Personnel	7,680			8,960			58,883
Facility Maintenance	556			10,387			(537)
2005/06 Actual	27,902	108	162	62,099	442	209	264,757
Roll Forward	1,166	13	18	18,975	77	(4,239)	64,260
2007/08 Claimable Costs	29,068	121	180	81,074	519	(4,030)	329,017
Adjustments							
2007/08 Adjusted Costs	29,068	121	180	81,074	519	(4,030)	329,017

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	D-5015	D-5031	D-5042	D-5050	D-5060	D-5062	D-6021	D-6022
	CHILD SUPPT	MED ASS'T	GEN ASS'T	CRT WARDS	VET SVC	COM ACTION	LIBRARY	ADLT READ
Building Use Charge						475	11,135	
Equipment Use Charge					876		16,168	
Prof County Services	961	13	7		18	75	265	-
Administration	2,081	28	14		39	162	575	-
Auditor	11,381	15	1,844	96	631	9,122	3,911	-
Treasurer	338	1	160	8	51	761	231	-
Purchasing	1,659	2	511	27	163	3,318	1,623	-
County Counsel	1,386						171	
Personnel	10,972				183	640	2,926	-
Facility Maintenance	28					2,214	19,837	
2005/06 Actual	28,806	59	2,536	131	1,961	16,767	56,842	-
Roll Forward	5,394	47	548	52	102	313	5,064	(2,743)
2007/08								
Claimable Costs	34,200	106	3,084	183	2,063	17,080	61,906	(2,743)
Adjustments								
2007/08								
Adjusted Costs	34,200	106	3,084	183	-2,063	17,080	61,906	(2,743)

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	D-6031 AG EXTENT	D-7013 CP TEHAMA	D-7021 PARK/REC	D-7031 C VET HALL	D-7032 LM VET HALL	D-7033 RB VET HALL	D-7034 COMM CTR	D-5093 TCHC SK NR
Building Use Charge	3,435		3,934	6,248	7,371	22,193		2,701
Equipment Use Charge	5,382	1,397	1,200	1,325	683	1,899	5,024	
Prof County Services	42	10	10	18	15	18	6	298
Administration	90	21	21	39	32	38	13	646
Auditor	1,260	853	639	1,010	798	787	65	917
Treasurer	95	60	44	75	57	66	5	63
Purchasing	458	230	141	355	529	210	17	203
County Counsel			38					-
Personnel	366	366		366	183			-
Facility Maintenance	323		77,236	921	264	1,944		
2005/06 Actual	11,451	2,937	83,263	10,357	9,932	27,155	5,130	4,828
Roll Forward	1,420	(25)	33,669	1,346	2,744	1,442	45	(50,690)
2007/08								
Claimable Costs	12,871	2,912	116,932	11,703	12,676	28,597	5,175	(45,862)
Adjustments								
2007/08								
Adjusted Costs	12,871	2,912	116,932	11,703	12,676	28,597	5,175	(45,862)

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	D-5101 TC IHSS	D-2110 CRT OPR	D-601 AIR POLL	D-602 LM LIGHTING	D-603/604 FLOOD CTL	SPECIAL DISTRICT SCHOOLS	ALL OTHERS	SUMMARY TOTALS	
Building Use Charge		46,761					5,985	5,223	433,197
Equipment Use Charge									374,954
Prof County Services	91	-	220	4	147			169	41,218
Administration	-	-	476	8	319			366	76,896
Auditor	1,765	10,666	3,488	697	2,888	9,510	15,573	41,487	434,124
Treasurer	127	381	235	60	220	825	1,351	3,582	25,946
Purchasing	674	1,219	1,981	193	742	2,637	4,318	11,877	123,892
County Counsel	(5,032)		42,211		76	892		741	329,109
Personnel	914	18,042	1,829		366			2,926	301,829
Facility Maintenance		143,487	5,888					153	811,953
2005/06 Actual	(1,461)	220,556	56,328	962	4,758	13,864	27,227	66,524	2,953,118
Roll Forward	(5,889)	15,192	46,967	287	246	3,588	6,141	19,784	333,008
2007/08 Claimable Costs	(7,350)	235,748	103,295	1,249	5,004	17,452	33,368	86,308	3,286,126
Adjustments	-								-
2007/08 Adjusted Costs	(7,350)	235,748	103,295	1,249	5,004	17,452	33,368	86,308	3,286,126