



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Tehama
Red Bluff, California**

**Date: June 26, 2014
Filing Ref: TEH15**

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 **2014-15** 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 **2012-13** fiscal year and as estimated costs for the **2014-15** 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, 2014**, 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
2. Professional County Services
3. Auditor-Controller
4. County Counsel
5. General Liabilities - Self-Ins. (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**

BY Original signed by

BY Original signed by Anita Dagan for

LeRoy M. Anderson

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

Name
Auditor-Controller

Title

7-8-2014

7-15-2014

Date

Date

**Negotiated by Darryl Mar
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment

TEHAMA COUNTY, CALIFORNIA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COSTS BY DEPARTMENTS
ACTUAL 2012/13--ESTIMATED 2014/15

Schedule A

	D-1011 BD of SUPR	D-1023 ASSESSOR	D-XXXX	D-1026 TAX COLL	D-1052 ELECTIONS	D-1076 PRP/PLN/MG	D-1081 A.C.O.
Building Use Charge	76,782	17,628		5,021	9,166	-	610
Equipment Use Charge	11,471	19,820		5,814	38,466		
Prof County Services	421	1,287		328	350	225	
Administration	450	1,510		411	471	339	
Auditor	5,088	7,194		23,064	4,363	2,480	990
Treasurer	241	176		2,277	255	190	102
Purchasing	1,540	766		4,504	1,107	1,450	331
County Counsel		7,470		9,784	10,494		
Personnel	3,510	8,775		1,828	1,475	390	
Facility Maintenance	63,487	55,188		15,718	36,714	-	
2012/13 Actual	162,990	119,814	-	68,749	102,861	5,074	2,033
Roll Forward	41,636	5,454	-	9,722	15,820	(16,580)	443
2014/15 Claimable Costs	204,626	125,268	-	78,471	118,681	(11,506)	2,476
Adjustments							
2014/15 Adjusted Costs	204,626	125,268	-	78,471	118,681	(11,506)	2,476

TEHAMA COUNTY, CALIFORNIA
 CENTRAL SERVICE COST ALLOCATION PLAN
 ALLOCATED COSTS BY DEPARTMENTS
 ACTUAL 2012/13--ESTIMATED 2014/15

Schedule A

	D-1091 ADV/COMM	D-1101 RISK MGT	D-1104 SURVEYOR	D-1112 DENTAL INS	D-2007 DA-SIU	D-2008 EARLY FRAU/DA	D-2011 VIC/WTN
Building Use Charge		9,426			387	148	6,761
Equipment Use Charge							
Prof County Services	23	1,659	27	456	212	147	213
Administration	38	2,511	44	742	274	192	249
Auditor	116	7,289	642	1,628	2,595	2,036	2,406
Treasurer	8	433	62	97	168	154	143
Purchasing	117	962	109	170	345	322	404
County Counsel		3,472					
Personnel		2,803			1,048	707	1,462
Facility Maintenance		6,400					21,167
2012/13 Actual	302	34,955	884	3,093	5,029	3,706	32,805
Roll Forward	79	(6,035)	(271)	(953)	(12,564)	(10,735)	2,518
2014/15 Claimable Costs	381	28,920	613	2,140	(7,535)	(7,029)	35,323
Adjustments							
2014/15 Adjusted Costs	381	28,920	613	2,140	(7,535)	(7,029)	35,323

TEHAMA COUNTY, CALIFORNIA
 CENTRAL SERVICE COST ALLOCATION PLAN
 ALLOCATED COSTS BY DEPARTMENTS
 ACTUAL 2012/13--ESTIMATED 2014/15

Schedule A

	D-2013 DIST	D-20135/6 ATTRY DA	D-20137 INS FRAU	D-2016 DA ST RAPE	D-2017 GRND JURY	D-2018 MENTAL ILL	D-2018 LAW LIBR	
Building Use Charge	20,150						1,757	
Equipment Use Charge	15,249							
Prof County Services	1,502	94	20	10	10	10	3	
Administration	1,911	134	-	17	16	16	5	
Auditor	11,048	2,157	138	380	59	59	1,135	
Treasurer	495	209	14	38	5	5	117	
Purchasing	2,035	366	24	117	8	8	205	
County Counsel	6,970			2,130				
Personnel	7,995	487	292					
Facility Maintenance	48,043						9,876	
2012/13 Actual	115,398	3,447	488	2,692	98	98	13,098	-
Roll Forward	3,292	1,056	(1,058)	(150)	(49)	(49)	(49)	-
2014/15 Claimable Costs	118,690	4,503	(570)	2,542	49	49	13,049	-
Adjustments								
2014/15 Adjusted Costs	118,690	4,503	(570)	2,542	49	49	13,049	-

TEHAMA COUNTY, CALIFORNIA
 CENTRAL SERVICE COST ALLOCATION PLAN
 ALLOCATED COSTS BY DEPARTMENTS
 ACTUAL 2012/13--ESTIMATED 2014/15

Schedule A

	D-2023 BAILIFFS	D-2026 PUBLIC DEF	D-2027 SHERIFF	D-2029 SHR AN REG	D-2030 SHR CRT SEC	D-2032 JAIL	D-2035 DAY REPORT
Building Use Charge			30,910			181,040	10,572
Equipment Use Charge			182,796	5,859	-	26,321	1,472
Prof County Services	364	519	5,394	214	97	3,993	360
Administration	429	843	6,840	251	93	5,131	585
Auditor	2,441	1,750	35,835	1,918	1,088	24,364	3,697
Treasurer	86	100	1,157	99	77	1,040	171
Purchasing	150	175	5,938	224	135	2,839	1,011
County Counsel			33,403			6,944	-
Personnel	2,437		29,005	1,462	975	20,474	-
Facility Maintenance			-			140,447	5,192
2012/13 Actual	5,907	3,387	331,278	10,027	2,465	412,593	23,060
Roll Forward	(1,200)	(618)	10,684	-	(838)	9,815	
2014/15 Claimable Costs	4,707	2,769	341,962	10,027	1,627	422,408	23,060
Adjustments							
2014/15 Adjusted Costs	4,707	2,769	341,962	10,027	1,627	422,408	23,060

TEHAMA COUNTY, CALIFORNIA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COSTS BY DEPARTMENTS
ACTUAL 2012/13--ESTIMATED 2014/15

Schedule A

	D-2036 JUV HALL	D-2037 PROBATION	D-20379 1ST OFFENC	D-2042 FIRE SCH C	D-2044 FIRE ST CON	D-2061 AG COMM	D-2065 BLDG/SFTY	D-2071 CLK/REC
Building Use Charge	57,915	3,870				2,082	3,925	8,177
Equipment Use Charge	3,007	34,678	2,069			23,182		12,748
Prof County Services	1,751	2,325	148	788	1,307	890	349	518
Administration	2,101	2,742	175	1,120	2,126	1,056	444	616
Auditor	12,269	14,952	1,386	11,814	2,027	6,892	6,018	15,942
Treasurer	351	462	88	941	5	315	435	1,405
Purchasing	1,429	1,774	155	3,935	8	1,110	1,169	3,278
County Counsel	658	11,126		5,260		2,157	8,022	8,048
Personnel	11,212	15,599	975	2,437		5,850	1,852	3,400
Facility Maintenance	10,589	64,873				12,807	12,289	45,959
2012/13 Actual	101,282	152,401	4,996	26,295	5,473	56,341	34,503	100,091
Roll Forward	(4,767)	17,660	457	2,782	(2,222)	(9,019)	4,182	9,320
2014/15 Claimable Costs	96,515	170,061	5,453	29,077	3,251	47,322	38,685	109,411
Adjustments								
2014/15 Adjusted Costs	96,515	170,061	5,453	29,077	3,251	47,322	38,685	109,411

TEHAMA COUNTY, CALIFORNIA
 CENTRAL SERVICE COST ALLOCATION PLAN
 ALLOCATED COSTS BY DEPARTMENTS
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Schedule A

	D-2072 SHR/CORC	D-2073 PUB GRD	D-2075 EMER SVC	D-2076 FISH/GAME	D-2077 PLANNING	D-2078 ANIMAL SVC	D-2079 LAFCo
Building Use Charge	1,975	4,417	1,881		4,031	13,066	
Equipment Use Charge	5,794	6,779			3,291	4,135	
Prof County Services	285	348	98	3	323	354	1
Administration	382	435	128	5	389	413	1
Auditor	2,428	5,404	1,354	572	4,378	5,576	104
Treasurer	163	392	113	59	320	397	11
Purchasing	490	1,195	707	154	816	1,509	19
County Counsel	1,973	74,538			80,219	1,578	158
Personnel	1,219	1,950	487		2,047	2,437	
Facility Maintenance	-	3,099			12,621	16,299	
2012/13 Actual	14,709	98,557	4,768	793	108,435	45,764	294
Roll Forward	(2,775)	(15,301)	924	194	53,069	(10,898)	(565)
2014/15 Claimable Costs	11,934	83,256	5,692	987	161,504	34,866	(271)
Adjustments							
2014/15 Adjusted Costs	11,934	83,256	5,692	987	161,504	34,866	(271)

TEHAMA COUNTY, CALIFORNIA
 CENTERAL SERVICE COST ALLOCATION PLAN
 ALLOCATED COSTS BY DEPARTMENTS
 ACTUAL 2012/13--ESTIMATED 2014/15

Schedule A

	D-3011 ROAD DEP'	D-3037 TRAX	D-3038 METS	D-4011 ENV HLTH	D-40121 PUB HLTH	D-40131 MENTAL HLT	D-4016 VITAL STAT
Building Use Charge	610			3,297	1,344	8,550	
Equipment Use Charge				9,323			
Prof County Services	13,906	920	29	727	2,453	6,186	1
Administration	15,974	1,496	46	907	2,881	6,923	1
Auditor	45,925	2,987	336	6,367	20,782	46,826	17
Treasurer	1,430	165	30	342	871	1,947	2
Purchasing	11,392	340	53	855	4,067	6,259	3
County Counsel	73,355	2,288		8,706	579	7,443	
Personnel	32,661			4,144	16,623	47,115	
Facility Maintenance				18,530	1,473	752	
2012/13 Actual	195,253	8,196	494	53,198	51,073	132,001	24
Roll Forward	40,018	(1,078)	18	(37,261)	(20,047)	(57,550)	1
2014/15 Claimable Costs	235,271	7,118	512	15,937	31,026	74,451	25
Adjustments		-	-				
2014/15 Adjusted Costs	235,271	7,118	512	15,937	31,026	74,451	25

TEHAMA COUNTY, CALIFORNIA
 CENTRAL SERVICE COST ALLOCATION PLAN
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Schedule A

	D-40171 DRG/ALCH	D-4023 INMATES INST	D-4024 AMBULANCE	D-40251 CLINIC	D-40301 CAL CHILD	D-4041 SOLID WSTE	D-5013 SOC SERV
Building Use Charge				5,402			
Equipment Use Charge							
Prof County Services	1,354	-	35	1,932	19	3	20,056
Administration	1,504	-	57	2,380	15	4	17,681
Auditor	15,001	3	93	18,032	272	132	119,263
Treasurer	722	-	4	969	26	13	5,543
Purchasing	2,131	1	7	4,188	46	23	11,706
County Counsel	552			19,647			10,939
Personnel	10,481			11,456	244		90,184
Facility Maintenance	-			838			4,537
2012/13 Actual	31,745	4	196	64,844	622	175	279,909
Roll Forward	(3,750)	(30)	(68)	(1,737)	(1,077)	(42)	(96,705)
2014/15 Claimable Costs	27,995	(26)	128	63,107	(455)	133	183,204
Adjustments							
2014/15 Adjusted Costs	27,995	(26)	128	63,107	(455)	133	183,204

TEHAMA COUNTY, CALIFORNIA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COSTS BY DEPARTMENTS
ACTUAL 2012/13--ESTIMATED 2014/15

SCHEDULE A

	D-5015	D-5031	D-5042	D-5050	D-5060	D-5062	D-6021
	CHILD SUPPT	MED ASS'T	GEN ASS'T	CRT WARDS	VET SVC	COM ACTION	LIBRARY

Building Use Charge							13,354
Equipment Use Charge					25		7,617
Prof County Services	1,432	28	7		39	432	439
Administration	1,484	45	12		46	540	486
Auditor	13,209	61	2,072	168	737	5,499	5,722
Treasurer	650	2	213	17	71	342	291
Purchasing	4,846	54	373	690	176	1,209	2,085
County Counsel	2,130					684	289
Personnel	12,674				244	2,437	3,412
Facility Maintenance	1,540					-	27,381
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2012/13 Actual	37,965	190	2,677	875	1,338	11,143	61,076
Roll Forward	(4,354)	-	(98)	(98)	54	3,263	(3,614)
2014/15	<hr/>						
Claimable Costs	33,611	190	2,579	777	1,392	14,406	57,462
Adjustments	<hr/>						
2014/15	<hr/>						
Adjusted Costs	33,611	190	2,579	777	1,392	14,406	57,462
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TEHAMA COUNTY, CALIFORNIA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COSTS BY DEPARTMENTS
ACTUAL 2012/13--ESTIMATED 2014/15

SCHEDULE A

	D-6031 AG EXTENT	D-7013 CP TEHAMA	D-7021 PARK/REC C	D-7031 VET HALL	D-7032 LM VET HALL	D-7033 RB VET HALL
Building Use Charge	3,435		3,934	6,466	7,371	26,384
Equipment Use Charge	5,658	367	6,778	616	481	1,553
Prof County Services	137	39	14	52	28	25
Administration	158	32	22	52	28	40
Auditor	1,623	1,063	609	1,163	440	861
Treasurer	102	82	61	90	42	72
Purchasing	230	295	107	209	74	532
County Counsel						
Personnel	975	487		487	244	
Facility Maintenance	231		149,756	1,503	877	8,208
2012/13 Actual	-	12,549	2,365	161,281	10,638	37,675
Roll Forward	-	(2,262)	230	(25,745)	(65)	3,039
2014/15 Claimable Costs	-	10,287	2,595	135,536	10,573	40,714
Adjustments						
2014/15 Adjusted Costs	-	10,287	2,595	135,536	10,573	40,714

TEHAMA COUNTY, CALIFORNIA
 CENTRAL SERVICE COST ALLOCATION PLAN
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SCHEDULE A

	D-7034 COMM CTR	D-5093 TCHC SK NRS	D-5101 TC IHSS	D-2110 CRT OPR	D-601 AIR POLL	D-602 LM LIGHTING	D-603/604 FLOOD CTL
Building Use Charge				23,862			
Equipment Use Charge	3,478						
Prof County Services	4	43	122		522	4	118
Administration	6	70	150		686	6	159
Auditor	62	429	2,278	14,486	5,792	663	2,456
Treasurer	6	24	171	501	424	68	231
Purchasing	10	43	504	878	1,201	119	406
County Counsel			561		21,567		3,025
Personnel			731	19,012	2,437		487
Facility Maintenance				102,693	6,824		
2012/13 Actual	3,566	609	4,517	161,432	39,453	860	6,882
Roll Forward	(295)	(471)	(135)	(23,756)	(27,660)	(147)	(3,020)
2014/15 Claimable Costs	3,271	138	4,382	137,676	11,793	713	3,862
Adjustments			-				
2014/15 Adjusted Costs	3,271	138	4,382	137,676	11,793	713	3,862

TEHAMA COUNTY, CALIFORNIA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COSTS BY DEPARTMENTS
ACTUAL 2012/13--ESTIMATED 2014/15

SCHEDULE A

	SPECIAL DISTRICT	SCHOOLS	ALL OTHERS	SUMMARY TOTALS
Building Use Charge				575,706
Equipment Use Charge				438,850
Prof County Services			340	78,862
Administration			312	89,827
Auditor	12,672	16,607	46,194	647,919
Treasurer	1,309	1,715	4,508	36,425
Purchasing	2,297	3,010	9,076	112,597
County Counsel	(167)		(18,218)	407,784
Personnel			3,607	394,736
Facility Maintenance			1,229	907,140
2012/13 Actual	16,111	21,332	47,048	3,689,836
Roll Forward	(461)	(160)	2,045	(174,748)
2014/15 Claimable Costs	15,650	21,172	49,093	3,515,088
Adjustments				-
2014/15 Adjusted Costs	15,650	21,172	49,093	3,515,088