



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

**NEGOTIATION AGREEMENT**  
**COUNTYWIDE COST ALLOCATION PLAN**

**County of Tehama**  
**Red Bluff, California**

**Date: June 25, 2015**  
**Filing Ref: TEH16**

Pursuant to federal Office of Management and Budget (OMB) Circular 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 **2015-16** 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.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS**

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The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2013-14** fiscal year and as estimated costs for the **2015-16** 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, 2015**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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1. Employee Fringe Benefits
2. Professional County Services
3. Facility Maintenance
4. County Counsel
5. General Liabilities - Self-Ins.

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.

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**SECTION III: CONDITIONS**

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**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 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:** None.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF TEHAMA**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

LeRoy M. Anderson

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

Name  
Auditor-Controller

Title

06/29/15

07/07/15

Date

Date

**Negotiated by Sandeep Singh  
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachment

TEHAMA COUNTY, CALIFORNIA  
 CENTRAL SERVICE COST ALLOCATION PLAN  
 ALLOCATED COSTS BY DEPARTMENTS  
 ACTUAL 2013/14--ESTIMATED 2015/16

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	74,741	17,628		5,021	8,807		14,805
Equipment Use Charge	11,367	18,002		5,711	39,559		
Prof County Services	460	1,288		325	343	159	
Administration	421	1,258		331	349	196	
Auditor	6,240	8,288		24,307	4,713	2,326	2,079
Treasurer	223	178		1,940	205	170	173
Purchasing	1,204	607		4,862	1,449	1,726	667
County Counsel		5,217		12,143	7,663		
Personnel	3,743	8,837		1,949	2,092	260	
Facility Maintenance	60,489	61,664		17,562	40,685	-	
2013/14 Actual	158,888	122,967	-	74,151	105,865	4,837	17,724
Roll Forward	37	(2,793)	-	10,674	15,092	(24,605)	16,261
2015/16 Claimable Costs	158,925	120,174	-	84,825	120,957	(19,768)	33,985
Adjustments							
2015/16 Adjusted Costs	158,925	120,174	-	84,825	120,957	(19,768)	33,985

TEHAMA COUNTY, CALIFORNIA  
CENTRAL SERVICE COST ALLOCATION PLAN  
ALLOCATED COSTS BY DEPARTMENTS  
ACTUAL 2013/14--ESTIMATED 2015/16

Schedule A

	D-1091 ADV/COMM	D-1101 RISK MGT	D-1104 SURVEYOR	D-1112 DENTAL INS	D-2007 DA-SIU	D-2008 EARLY FRAUDA	D-2011 VIC/WTN
Building Use Charge		9,426			387	148	6,761
Equipment Use Charge							
Prof County Services	19	2,130	48	487	238	158	114
Administration	25	2,667	63	640	258	171	108
Auditor	149	9,539	1,287	2,017	2,841	2,154	2,431
Treasurer	9	441	100	94	143	136	112
Purchasing	21	1,756	221	207	601	372	461
County Counsel		5,600					
Personnel		2,703			1,118	754	858
Facility Maintenance		6,287					23,651
2013/14 Actual	223	40,549	1,719	3,445	5,586	3,893	34,496
Roll Forward	39	4,330	365	(354)	(1,314)	(60)	(1,147)
2015/16 Claimable Costs	262	44,879	2,084	3,091	4,272	3,833	33,349
Adjustments							
2015/16 Adjusted Costs	262	44,879	2,084	3,091	4,272	3,833	33,349

TEHAMA COUNTY, CALIFORNIA  
 CENTRAL SERVICE COST ALLOCATION PLAN  
 ALLOCATED COSTS BY DEPARTMENTS  
 ACTUAL 2013/14--ESTIMATED 2015/16

Schedule A

	D-2013 DIST ATTRY	D-20135/6 DA INS FRAU	D-20137 DA ST RAPE	D-2016 GRND JURY	D-2017 MENTAL ILL	D-2018 LAW LIBR	
Building Use Charge	20,150					1,758	
Equipment Use Charge	14,397						
Prof County Services	1,639	75	-	11	12	3	
Administration	1,697	80	-	14	15	5	
Auditor	12,137	1,493	118	476	88	1,295	
Treasurer	410	114	10	38	6	107	
Purchasing	1,901	253	22	155	9 12	237	
County Counsel	11,642			855			
Personnel	9,305	364	-				
Facility Maintenance	53,680					8,084	
2013/14 Actual	126,958	2,379	150	1,549	142	11,489	-
Roll Forward	99	(1,248)	(984)	(1,715)	(57)	199	-
2015/16 Claimable Costs	127,057	1,131	(834)	(166)	85	11,688	-
Adjustments							
2015/16 Adjusted Costs	127,057	1,131	(834)	(166)	85	11,688	-

TEHAMA COUNTY, CALIFORNIA  
 CENTRAL SERVICE COST ALLOCATION PLAN  
 ALLOCATED COSTS BY DEPARTMENTS  
 ACTUAL 2013/14--ESTIMATED 2015/16

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			198,336	10,572
Equipment Use Charge			202,988	7,319	-	28,297	3,345
Prof County Services	399	549	3,843	201	79	4,255	952
Administration	397	722	3,554	188	79	4,493	970
Auditor	2,603	2,119	34,576	2,069	1,049	28,030	4,616
Treasurer	73	93	1,210	89	58	939	262
Purchasing	161	205	8,573	339	127	3,641	1,149
County Counsel			35,899			2,417	-
Personnel	2,599		30,410	1,559	520	22,352	5,718
Facility Maintenance			-			123,147	5,781
2013/14 Actual	6,232	3,688	351,963	11,764	1,912	415,907	33,365
Roll Forward	(893)	(209)	14,070	1,384	(1,458)	(2,429)	
2015/16 Claimable Costs	5,339	3,479	366,033	13,148	454	413,478	33,365
Adjustments							
2015/16 Adjusted Costs	5,339	3,479	366,033	13,148	454	413,478	33,365

TEHAMA COUNTY, CALIFORNIA  
 CENTRAL SERVICE COST ALLOCATION PLAN  
 ALLOCATED COSTS BY DEPARTMENTS  
 ACTUAL 2013/14--ESTIMATED 2015/16

Schedule A

	D-2036 JUV HALL	D-2037 PROBATION	D-20379 1ST OFFENC	D-2042 FIRE SCH C	D-2044 FIRE ST COM	D-2061 AG COMM	D-2065 BLDG/SFTY	D-2071 CLK/REC
Building Use Charge	57,915	11,478				1,313	3,925	5,683
Equipment Use Charge	3,007	42,199	2,069			30,220		8,220
Prof County Services	1,865	2,625	173	811	1,448	943	416	202
Administration	1,863	2,632	177	939	1,903	932	449	138
Auditor	13,172	20,920	1,761	14,581	2,745	8,685	8,386	20,666
Treasurer	309	514	85	993	8	359	493	1,539
Purchasing	1,465	4,334	188	4,257	17	2,144	2,226	4,542
County Counsel	-	5,836		3,684		4,539	5,482	7,752
Personnel	11,956	16,634	1,040	2,599		6,238	1,975	2,586
Facility Maintenance	6,608	56,335				15,295	13,731	37,619
2013/14 Actual	98,160	163,507	5,493	27,864	6,121	70,668	37,083	88,947
Roll Forward	(4,291)	18,453	516	(1,553)	(965)	7,218	6,060	3,794
2015/16 Claimable Costs	93,869	181,960	6,009	26,311	5,156	77,886	43,143	92,741
Adjustments								
2015/16 Adjusted Costs	93,869	181,960	6,009	26,311	5,156	77,886	43,143	92,741

TEHAMA COUNTY, CALIFORNIA  
 CENTRAL SERVICE COST ALLOCATION PLAN  
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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	7,369	8,774			4,901	5,783	
Prof County Services	304	382	89	1	117	371	1
Administration	336	399	104	1	46	360	2
Auditor	2,775	7,588	1,745	622	5,745	7,216	207
Treasurer	150	491	107	52	376	437	17
Purchasing	1,469	1,868	1,160	114	1,329	1,677	38
County Counsel	3,507	72,682			120,459	1,444	501
Personnel	1,300	2,079	260		2,183	2,599	
Facility Maintenance	-	3,045			14,102	16,200	
2013/14 Actual	19,185	101,725	5,346	790	153,289	49,153	766
Roll Forward	5,881	15,026	1,379	137	74,214	(4,441)	168
2015/16 Claimable Costs	25,066	116,751	6,725	927	227,503	44,712	934
Adjustments							
2015/16 Adjusted Costs	25,066	116,751	6,725	927	227,503	44,712	934

TEHAMA COUNTY, CALIFORNIA  
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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			3,298	1,344	8,549	
Equipment Use Charge				8,328			
Prof County Services	11,093	972	27	695	2,760	5,838	1
Administration	9,150	1,278	35	697	2,614	5,772	1
Auditor	45,965	4,822	442	7,073	23,800	53,114	25
Treasurer	1,394	220	33	356	964	1,971	2
Purchasing	14,235	843	72	1,142	5,968	8,339	4
County Counsel	107,785	2,328		21,192	15,061	9,078	
Personnel	34,828			4,418	20,601	38,649	
Facility Maintenance				15,167	(232)	745	
2013/14 Actual	225,060	10,463	609	62,366	72,880	132,055	33
Roll Forward	52,268	2,690	164	5,416	14,008	(30,494)	7
2015/16 Claimable Costs	277,328	13,153	773	67,782	86,888	101,561	40
Adjustments							
2015/16 Adjusted Costs	277,328	13,153	773	67,782	86,888	101,561	40

TEHAMA COUNTY, CALIFORNIA  
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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	1,720	-	37	1,812	18	1	21,343
Administration	1,538	-	49	1,873	10	1	15,502
Auditor	16,548	4	119	17,417	247	142	137,417
Treasurer	718	-	4	895	19	12	5,710
Purchasing	3,720	1	9	6,170	42	26	15,904
County Counsel	2,505			10,611			27,007
Personnel	14,695			10,344	260		103,964
Facility Maintenance	(194)			797			3,786
2013/14 Actual	41,250	5	218	55,321	596	182	330,633
Roll Forward	5,733	(21)	(27)	(13,450)	(97)	(40)	(96,518)
2015/16 Claimable Costs	46,983	(16)	191	41,871	499	142	234,115
Adjustments							
2015/16 Adjusted Costs	46,983	(16)	191	41,871	499	142	234,115

TEHAMA COUNTY, CALIFORNIA  
 CENTRAL SERVICE COST ALLOCATION PLAN  
 ALLOCATED COSTS BY DEPARTMENTS  
 ACTUAL 2013/14--ESTIMATED 2015/16

SCHEDULE A

	D-5015 CHILD SUPPT	D-5031 MED ASS'T	D-5042 GEN ASS'T	D-5050 CRT WARDS	D-5060 VET SVC	D-5062 COM ACTION	D-6021 LIBRARY
Building Use Charge					360		13,327
Equipment Use Charge					25		8,228
Prof County Services	1,586	29	5		41	747	454
Administration	1,419	38	6		41	750	418
Auditor	16,176	73	2,933	169	950	9,616	5,652
Treasurer	746	2	243	14	64	433	228
Purchasing	4,421	4	539	386	142	2,236	2,210
County Counsel	796					1,385	1651
Personnel	13,515				260	4,730	3,639
Facility Maintenance	2,443					-	36,449
2013/14 Actual	41,102	146	3,726	569	1,883	19,897	72,256
Roll Forward	(1,390)	(55)	741	(996)	595	10,902	9,894
2015/16 Claimable Costs	39,712	91	4,467	(427)	2,478	30,799	82,150
Adjustments							
2015/16 Adjusted Costs	39,712	91	4,467	(427)	2,478	30,799	82,150

TEHAMA COUNTY, CALIFORNIA  
 CENTRAL SERVICE COST ALLOCATION PLAN  
 ALLOCATED COSTS BY DEPARTMENTS  
 ACTUAL 2013/14--ESTIMATED 2015/16

SCHEDULE A

	D-6031	D-7013	D-7021	D-7031	D-7032	D-7033	
	AG EXTENT	CP TEHAMA	PARK/REC	C VET HALL	LM VET HALL	RB VET HALL	
Building Use Charge	3,435		3,934	6,466	7,371	26,384	
Equipment Use Charge	5,628	367	6,778	616	481	1,890	
Prof County Services	145	47	12	57	29	23	
Administration	139	36	15	50	25	31	
Auditor	1,835	1,253	720	1,381	586	892	
Treasurer	96	79	58	89	45	71	
Purchasing	211	602	200	196	172	653	
County Counsel							
Personnel	1,040	520		520	260		
Facility Maintenance	2,193		136,090	4,005	1544	8,795	
2013/14 Actual	-	14,722	2,904	147,807	13,380	10,513	38,739
Roll Forward	-	570	648	8,571	2,238	(3,899)	(136)
2015/16							
Claimable Costs	-	15,292	3,552	156,378	15,618	6,614	38,603
Adjustments							
2015/16							
Adjusted Costs	-	15,292	3,552	156,378	15,618	6,614	38,603

TEHAMA COUNTY, CALIFORNIA  
 CENTRAL SERVICE COST ALLOCATION PLAN  
 ALLOCATED COSTS BY DEPARTMENTS  
 ACTUAL 2013/14--ESTIMATED 2015/16

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				25,909			
Equipment Use Charge	3,478						
Prof County Services	4	49	130		205	6	102
Administration	5	64	133		167	7	109
Auditor	55	310	2,560	15,226	7,205	1,004	3,276
Treasurer	4	18	157	479	475	83	238
Purchasing	9	41	560	1,061	1,690	183	527
County Counsel			(138)		37,549		3,331
Personnel			780	-	2,079		520
Facility Maintenance				82,292	7,215		
2013/14 Actual	3,555	482	4,182	124,967	56,585	1,283	8,103
Roll Forward	5	(278)	(330)	(50,141)	20,620	236	370
2015/16 Claimable Costs	3,560	204	3,852	74,826	77,205	1,519	8,473
Adjustments			-				
2015/16 Adjusted Costs	3,560	204	3,852	74,826	77,205	1,519	8,473

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

SCHEDULE A

	D-1013 Clerk of the Board	D-20112 DA-V/W UVA	D-40261 Jail Nurse	D-5063 Senior Nutrition	D-3034 TCC Trans Comm Admin		
Building Use Charge	2,497						
Equipment Use Charge	5,535	667					
Prof County Services	127	162	266	187	78		
Administration	116	152	252	245			
Auditor	1,103	1,396	1,708	2,102			
Treasurer	77	94	85	147			
Purchasing	446	208	188	324			
County Counsel							
Personnel	1,040	1,222	2,001				
Facility Maintenance							
0	10,941	3,901	4,500	3,005	78	-	-
Roll Forward	-	-	-	-			
0							
Claimable Costs	10,941	3,901	4,500	3,005	78	-	-
Adjustments			-				
0							
Adjusted Costs	10,941	3,901	4,500	3,005	78	-	-

TEHAMA COUNTY, CALIFORNIA  
 CENTRAL SERVICE COST ALLOCATION PLAN  
 ALLOCATED COSTS BY DEPARTMENTS  
 ACTUAL 2013/14--ESTIMATED 2015/16

SCHEDULE A

	SPECIAL DISTRICT	SCHOOLS	ALL OTHERS	SUMMARY TOTALS
Building Use Charge				614,020
Equipment Use Charge				485,549
Prof County Services			66	78,409
Administration				71,721
Auditor	17,388	19,231	58,444	756,233
Treasurer	1,447	1,601	4,729	37,362
Purchasing	3,203	3,543	10,607	148,794
County Counsel	(133)		8,495	555,825
Personnel			1,767	408,242
Facility Maintenance			4,017	869,075
2013/14 Actual	21,905	24,375	64,086	4,001,201
Roll Forward	3,577	327	6,442	93,030
2015/16 Claimable Costs	25,482	24,702	70,528	4,094,231
Adjustments				-
2015/16 Adjusted Costs	25,482	24,702	70,528	4,094,231