



BETTY T. YEE
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Tehama
Red Bluff, CA

Date: July 27, 2017
Filing Ref: TEH18

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 **2017-18** 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 **2015-16** fiscal year and as estimated costs for the **2017-18** 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 01, 2017**, 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. County Counsel
3. 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.

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 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.

SECTION IV: ACCEPTANCE

COUNTY OF TEHAMA

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

LeRoy M. Anderson

**Jim Reisinger, Manager
Local Government Policy and Reporting
Local Govt Program and Services Division**

Name

Auditor-Controller

Title

7-31-2017

8-3-2017

Date

Date

**Negotiated by Loc Trinh
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachment

TEHAMA COUNTY, CALIFORNIA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COSTS BY DEPARTMENTS
ACTUAL 2015/16--ESTIMATED 2017/18

Schedule A

	D-1011 BD of SUPR	D-1013 CLK of BD	D-1023 ASSESSOR	D-1026 TAX COLL	D-1052 ELECTIONS	D-1076 PRP/PLN/MG*	D-1081 A.C.O.
Building Use Charge	131,931	3,370	1,219	347	4,216	11,051	36,268
Equipment Use Charge	11,788	5,397	50,524	5,833	8,143		
Prof County Services	517	158	1,527	360	471	228	106
Administration	729	229	2,301	559	798	404	154
Auditor	7,165	1,686	10,034	29,336	6,102	3,387	3,161
Treasurer	232	107	221	2,006	215	220	215
Purchasing	711	202	493	2,720	816	1,359	404
County Counsel		831	898	10,330	12,755		
Personnel	3,019	865	7,245	1,509	1,218	403	564
Facility Maintenance	47,060	11,703	76,105	21,675	36,396	1,061	
2015/16 Actual	203,152	24,548	150,567	74,675	71,130	18,113	40,872
Roll Forward	44,264	13,607	27,600	524	(34,735)	13,276	23,148
2017/18 Claimable Costs	247,416	38,155	178,167	75,199	36,395	31,389	64,020
Adjustments	0						
2017/18 Adjusted Costs	247,416	38,155	178,167	75,199	36,395	31,389	64,020

TEHAMA COUNTY, CALIFORNIA
 CENTRAL SERVICE COST ALLOCATION PLAN
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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	D-2011 DA VIC/WTN
Building Use Charge		15,710			582	223	467
Equipment Use Charge							
Prof County Services	65	2,872	66	630	321	168	151
Administration	125	5,327	126	1,211	506	271	232
Auditor	281	10,585	1,105	2,044	3,751	2,436	2,701
Treasurer	14	453	72	87	169	139	108
Purchasing	15	874	80	97	476	237	120
County Counsel		3,324					
Personnel		2,214			1,268	584	664
Facility Maintenance		5,464					29,189
2015/16 Actual	500	46,823	1,449	4,069	7,073	4,058	33,632
Roll Forward	277	6,274	(270)	624	1,487	165	(864)
2017/18 Claimable Costs	777	53,097	1,179	4,693	8,560	4,223	32,768
Adjustments							
2017/18 Adjusted Costs	777	53,097	1,179	4,693	8,560	4,223	32,768

TEHAMA COUNTY, CALIFORNIA
CENTRAL SERVICE COST ALLOCATION PLAN
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Schedule A

	D-20112 DA-V/W UVA	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		8,339					
Equipment Use Charge		21,902					
Prof County Services	162	2,092	101	11	10	14	8
Administration	228	3,283	160	-	19	26	16
Auditor	1,854	19,735	1,582	99	411	116	1,407
Treasurer	119	770	104	7	28	7	99
Purchasing	132	2,629	115	7	72	8	109
County Counsel		10,847			853		
Personnel	946	8,413	403	242			
Facility Maintenance		66,251					
2015/16 Actual	3,441	144,261	2,465	366	1,393	171	1,639
Roll Forward	(460)	17,303	2,315	(2,013)	(156)	29	(9,850)
2017/18 Claimable Costs	2,981	161,564	4,780	(1,647)	1,237	200	(8,211)
Adjustments							
2017/18 Adjusted Costs	2,981	161,564	4,780	(1,647)	1,237	200	(8,211)

TEHAMA COUNTY, CALIFORNIA
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	D-2023 BAILIFFS	D-2026 PUBLIC DEF	D-2027 SHERIFF	D-2028 Sheriff- Auto Shop	D-2029 Sheriff - Animal Reg	D-2030 Sheriff - Court Sec	D-2032 JAIL	D-2035 DAY REPORT
Building Use Charge			51,517				272,946	25,216
Equipment Use Charge			234,960	348	7,923	-	30,102	11,858
Prof County Services	465	746	6,643	336	219	98	4,910	1,162
Administration	717	1,434	10,651	540	315	154	7,920	1,845
Auditor	2,945	2,671	43,441	6,186	2,385	1,298	30,674	9,403
Treasurer	71	121	1,329	350	92	64	950	364
Purchasing	79	134	3,910	512	102	71	2,333	1,023
County Counsel			41,522				6,872	
Personnel	2,013		24,151	1,208	1,208	403	17,308	4,428
Facility Maintenance			5,174				149,058	6,722
2015/16 Actual	6,290	5,106	423,298	9,480	12,244	2,088	523,073	62,021
Roll Forward	58	1,418	71,335	-	480	176	107,166	28,656
2017/18 Claimable Costs	6,348	6,524	494,633	9,480	12,724	2,264	630,239	90,677
Adjustments								
2017/18 Adjusted Costs	6,348	6,524	494,633	9,480	12,724	2,264	630,239	90,677

TEHAMA COUNTY, CALIFORNIA
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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	96,532	633				35,445	271	7,670
Equipment Use Charge	3,168	49,728	2,069			30,444		10,022
Prof County Services	2,134	3,181	203	1,067	-	1,019	640	432
Administration	3,290	4,878	319	1,875		1,535	982	660
Auditor	14,983	22,064	1,711	16,903	67	9,655	12,778	23,568
Treasurer	387	570	65	1,000	5	380	697	1,492
Purchasing	1,626	2,656	72	4,082	5	1,372	979	1,860
County Counsel	4,446	12,194		8,219		5,906	5,929	7,860
Personnel	9,258	14,088	805	2,013		4,830	2,818	1,942
Facility Maintenance	40,444	28,840				28,763	16,947	26,636
2015/16 Actual	176,268	138,832	5,244	35,159	77	119,349	42,041	82,142
Roll Forward	78,108	(24,675)	(249)	7,295	(6,044)	48,681	4,958	(6,805)
2017/18 Claimable Costs	254,376	114,157	4,995	42,454	(5,967)	168,030	46,999	75,337
Adjustments								
2017/18 Adjusted Costs	254,376	114,157	4,995	42,454	(5,967)	168,030	46,999	75,337

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	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	3,291	-	3,135		279	19,585	
Equipment Use Charge	8,076	10,823			6,354	6,036	
Prof County Services	350	602	75	2	580	424	2
Administration	585	945	126	3	904	604	3
Auditor	3,517	8,777	1,314	1,196	7,375	10,466	212
Treasurer	179	427	79	83	363	607	15
Purchasing	364	846	88	133	651	1,127	16
County Counsel	1,550	102,043			84,729	180	3,256
Personnel	1,006	2,415	201		2,415	2,415	
Facility Maintenance	-	12,188			17,405	13,091	
2015/16 Actual	18,918	139,066	5,018	1,417	121,055	54,535	3,504
Roll Forward	(267)	15,026	(328)	627	(32,234)	5,382	2,738
2017/18 Claimable Costs	18,651	154,092	4,690	2,044	88,821	59,917	6,242
Adjustments							
2017/18 Adjusted Costs	18,651	154,092	4,690	2,044	88,821	59,917	6,242

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	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	1,017			4,451	2,240	14,249	
Equipment Use Charge				13,515			
Prof County Services	11,180	977	37	823	3,277	7,085	1
Administration	13,540	1,878	72	1,282	4,725	10,696	1
Auditor	45,106	4,918	464	8,540	27,180	63,338	23
Treasurer	1,368	259	29	375	1,005	2,279	2
Purchasing	4,324	370	33	664	3,757	6,244	2
County Counsel	17,718	3,301		12,194	7,501	27,734	
Personnel	26,969			3,421	17,964	33,349	
Facility Maintenance	-			15,457	2,489	4,389	
2015/16 Actual	121,222	11,703	635	60,722	70,138	169,363	29
Roll Forward	(103,838)	1,240	26	(1,644)	(2,742)	37,308	(4)
2017/18 Claimable Costs	17,384	12,943	661	59,078	67,396	206,671	25
Adjustments		-	-				
2017/18 Adjusted Costs	17,384	12,943	661	59,078	67,396	206,671	25

TEHAMA COUNTY, CALIFORNIA
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Schedule A

	D-40171 DRG/ALCH	D-4023 INMATES	D-4024 INST	D-40251 AMBULANCE CLINIC	D-40261 Jail Nurse	D-40301 CAL CHILD	D-4041 SOLID WSTE
Building Use Charge				9,004			
Equipment Use Charge							
Prof County Services	1,832	-	41	1,778	352	33	18
Administration	2,561	-	79	2,696	541	46	34
Auditor	17,802	4	111	22,062	2,344	320	188
Treasurer	731	-	4	1,186	78	20	12
Purchasing	2,007	-	5	3,628	86	22	13
County Counsel	1,168			9,881			
Personnel	10,961			8,227	1,550	201	
Facility Maintenance	80			3,618			
2015/16 Actual	37,142	4	240	62,080	4,951	642	265
Roll Forward	(4,108)	(1)	22	6,759	451	46	83
2017/18 Claimable Costs	33,034	3	262	68,839	5,402	688	348
Adjustments							
2017/18 Adjusted Costs	33,034	3	262	68,839	5,402	688	348

TEHAMA COUNTY, CALIFORNIA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COSTS BY DEPARTMENTS
ACTUAL 2015/16--ESTIMATED 2017/18

SCHEDULE A

	D-5013	D-5015	D-5031	D-5042	D-5050	D-5060	D-5062	D-5063
	SOC SERV	CHILD SUPP	MED ASS'T	GEN ASS'T	CRT WARDS	VET SVC	COM ACTION	Senior Nutrition
Building Use Charge								
Equipment Use Charge						25		
Prof County Services	24,261	1,760	4	2	1	116	996	223
Administration	28,101	2,571	7	3	1	188	1,488	428
Auditor	181,556	19,902	27	2,659	243	2,170	10,772	286
Treasurer	5,501	702	2	188	17	104	403	-
Purchasing	8,577	2,678	2	208	184	321	984	-
County Counsel	(4,917)	719					3,660	
Personnel	83,925	9,258				403	4,870	
Facility Maintenance	7,766	192						
2015/16 Actual	334,770	37,782	42	3,060	446	3,327	23,173	937
Roll Forward	4,137	(3,320)	(104)	(666)	(123)	1,444	3,276	(2,068)
2017/18 Claimable Costs	338,907	34,462	(62)	2,394	323	4,771	26,449	(1,131)
Adjustments								
2017/18 Adjusted Costs	338,907	34,462	(62)	2,394	323	4,771	26,449	(1,131)

TEHAMA COUNTY, CALIFORNIA
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SCHEDULE A

	D-6021 LIBRARY	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
Building Use Charge	7,008	5,725		945	8,679	9,191	43,973
Equipment Use Charge	8,663	5,865	1,389	6,778	616	1,282	1,755
Prof County Services	534	164	42	15	66	34	36
Administration	744	244	47	28	93	49	69
Auditor	5,713	2,167	1,383	1,889	1,620	749	1,091
Treasurer	207	100	75	132	90	49	73
Purchasing	643	152	166	271	182	179	329
County Counsel	1,168			112			
Personnel	3,220	805	403		403	201	
Facility Maintenance	25,207	1,245		130,066	4,876	7923	9,489
2015/16 Actual	53,107	16,467	3,505	140,236	16,625	19,657	56,815
Roll Forward	(19,149)	1,745	601	(7,571)	3,245	9,144	18,076
2017/18 Claimable Costs	33,958	18,212	4,106	132,665	19,870	28,801	74,891
Adjustments							
2017/18 Adjusted Costs	33,958	18,212	4,106	132,665	19,870	28,801	74,891

TEHAMA COUNTY, CALIFORNIA
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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				37,006	18,103		
Equipment Use Charge	3,478						
Prof County Services	5		117		123	8	356
Administration	9		190		97	16	650
Auditor	60		2,692	17,418	6,303	982	4,224
Treasurer	4		139	446	368	69	247
Purchasing	4		237	494	821	76	315
County Counsel			(116)		5,277		2,515
Personnel			403	14,893	1,610		403
Facility Maintenance				91,329	10,385		
2015/16 Actual	3,560	-	3,662	161,586	43,087	1,151	8,710
Roll Forward	5	-	(520)	36,619	(13,498)	(132)	607
2017/18 Claimable Costs	3,565	-	3,142	198,205	29,589	1,019	9,317
Adjustments							
2017/18 Adjusted Costs	3,565	-	3,142	198,205	29,589	1,019	9,317

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

SCHEDULE A

D-2062
 CODE ENFORCEMENT

Building Use Charge	2,372							
Equipment Use Charge								
Prof County Services	280							
Administration	397							
Auditor	3,350							
Treasurer	132							
Purchasing	725							
County Counsel	57,893							
Personnel	1,610							
Facility Maintenance	8,239							
	0	74,998	-	-	-	-	-	-
Roll Forward		-	-	-	-	-	-	-
	0							
Claimable Costs	74,998	-	-	-	-	-	-	-
Adjustments			-					
	0							
Adjusted Costs	74,998	-	-	-	-	-	-	-

TEHAMA COUNTY, CALIFORNIA
 CENTRAL SERVICE COST ALLOCATION PLAN
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SCHEDULE A

	SPECIAL DISTRICT	SCHOOLS	ALL OTHERS	SUMMARY TOTALS
Building Use Charge				894,206
Equipment Use Charge				558,865
Prof County Services			158	92,063
Administration			6	130,566
Auditor	17,471	19,157	66,757	905,608
Treasurer	1,236	1,355	4,520	38,589
Purchasing	1,370	1,503	5,092	82,385
County Counsel	7,484		(16,978)	460,858
Personnel			3,375	352,906
Facility Maintenance			17,942	980,864
2015/16 Actual	27,561	22,015	64,086	4,480,123
Roll Forward	5,656	(2,360)	(560)	372,129
2017/18 Claimable Costs	33,217	19,655	63,526	4,852,252
Adjustments				
2017/18 Adjusted Costs	33,217	19,655	63,526	4,852,252