



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Tehama  
Red Bluff, California**

**Date: June 19, 2019  
Filing Ref: TEH20**

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 **2019-20**. 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.

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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 fiscal year **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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. Building Use Charge
3. Facility Maintenance
4. County Counsel
5. Risk Management (ISF)
6. Dental Insurance (ISF)
7. Vision 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 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.

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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 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 2019-20 Cost Allocation Plan.

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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

Leroy M. Anderson

**SANDEEP SINGH, Manager  
Local Government Policy Section  
Local Govt Programs & Services Division**

Name

Auditor-Controller

Title

6-27-2019

7-2-2019

Date

Date

**Negotiated by Kirsten Ford  
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment: Schedule A

TEHAMA COUNTY, CALIFORNIA  
CENTRAL SERVICE COST ALLOCATION PLAN  
ALLOCATED COSTS BY DEPARTMENTS  
ACTURAL 2017/18 ESTIMATED 2019/20

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/MGT	D-1081 A.C.O.
Building Use Charge	131,931	3,589	1,409	401	8,894	46,690	12,594
Equipment Use Charge	14,966		97,516	11,982	828		
Prof County Services	593	168	1,582	412	480	215	123
Administration	842	246	2,352	654	810	377	199
Auditor	6,311	1,358	8,784	35,847	4,816	3,386	3,851
Treasurer	275	111	245	3,281	284	295	351
Purchasing	447	76	601	3,185	714	1,155	1,107
County Counsel		561	22,165	12,594	25,048		
Personnel	3,811	993	8,776	1,732	1,397	439	485
Facility Maintenance	51,988	9,255	78,281	22,295	28,696	49,201	
2017/18 Actual	211,164	16,357	221,711	92,383	71,967	101,758	18,710
Roll Forward	8,012	(8,191)	71,144	17,708	837	83,645	(22,162)
2019/20 Claimable Costs	219,176	8,166	292,855	110,091	72,804	185,403	(3,452)
Adjustments	0						
2019/20 Adjusted Costs	219,176	8,166	292,855	110,091	72,804	185,403	(3,452)

TEHAMA COUNTY, CALIFORNIA  
 CENTRAL SERVICE COST ALLOCATION PLAN  
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	D-1091 ADV/COMM	D-1101 RISK MGT	D-1104 SURVEYOR	D-1112 DENTAL INS	D-1113 VISION INS	D-2007 DA-SIU	D-2008 EARLY FRAUD
Building Use Charge		15,710				582	223
Equipment Use Charge							
Prof County Services	66	3,178	39	555	68	227	174
Administration	126	5,874	74	1,057	129	359	280
Auditor	335	11,217	863	2,095	629	3,292	2,515
Treasurer	23	614	77	126	51	221	196
Purchasing	190	504	52	86	35	410	393
County Counsel		3,844					
Personnel		2,402				993	670
Facility Maintenance		6,037					
2017/18 Actual	740	49,380	1,105	3,919	912	6,084	4,451
Roll Forward	240	2,557	(344)	(150)		(989)	393
2019/20 Claimable Costs	980	51,937	761	3,769	912	5,095	4,844
Adjustments							
2019/20 Adjusted Costs	980	51,937	761	3,769	912	5,095	4,844

TEHAMA COUNTY, CALIFORNIA  
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	D-2011 DA VIC/WTN	D-20112 DA-V/W UVA	D-2013 DIST ATTRY	D-20135/6 DA INS FRAUD	D-20137 DA ST RAPE	D-2016 GRND JURY	D-2017 MENTAL ILL
Building Use Charge	541		8,505				
Equipment Use Charge			38,224				
Prof County Services	206	136	2,200	164	-	9	2
Administration	311	179	3,445	279	-	18	4
Auditor	2,496	2,040	21,296	2,795	122	450	27
Treasurer	167	135	1,250	245	12	41	2
Purchasing	114	92	3,541	341	8	202	2
County Counsel			4,745			2,883	
Personnel	1,085	1,062	9,885	462	-		
Facility Maintenance	30,024		68,146				
2017/18 Actual	34,944	3,644	161,237	4,286	142	3,603	37
Roll Forward	1,312	203	16,976	1,821	(224)	2,210	(134)
2019/20 Claimable Costs	36,256	3,847	178,213	6,107	(82)	5,813	(97)
Adjustments							
2019/20 Adjusted Costs	36,256	3,847	178,213	6,107	(82)	5,813	(97)

TEHAMA COUNTY, CALIFORNIA  
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Schedule A

	D-2018 LAW LIBR	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-2031 Sheriff - Work Farm
Building Use Charge				51,517				-
Equipment Use Charge				327,142	2,059	5,531		
Prof County Services	2	529	744	7,154	326	241	393	89
Administration	4	833	1,418	11,573	516	354	574	135
Auditor	1,000	2,884	2,360	41,271	5,858	2,551	2,557	2,052
Treasurer	94	101	127	1,781	453	154	99	162
Purchasing	64	69	86	5,117	568	105	68	110
County Counsel				65,354				-
Personnel		2,310		27,253	1,386	1,386	2,310	462
Facility Maintenance	-			5,528				-
2017/18 Actual	1,164	6,726	4,735	543,690	11,166	10,322	6,001	3,010
Roll Forward	(475)	436	(371)	120,392	1,686	(1,922)	3,913	-
2019/20 Claimable Costs	689	7,162	4,364	664,082	12,852	8,400	9,914	3,010
Adjustments								
2019/20 Adjusted Costs	689	7,162	4,364	664,082	12,852	8,400	9,914	3,010

TEHAMA COUNTY, CALIFORNIA  
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	D-2032/321 JAIL/Health	D-2035 DAY REPORT	D-2036 JUV HALL	D-2037 PROBATION	D-20379 1ST OFFEND	D-2042 FIRE SCH C	D-2044 FIRE ST CONT	D-2061 AG COMM
Building Use Charge	272,946	25,216	99,463	633				35,445
Equipment Use Charge	62,563	13,143	4,521	74,774				43,601
Prof County Services	5,226	1,437	2,627	3,477	225	1,271	-	1,092
Administration	8,457	2,351	4,204	5,351	359	2,247		1,681
Auditor	30,126	10,369	18,776	22,242	2,187	17,054	75	9,373
Treasurer	1,261	566	746	803	137	1,345	7	501
Purchasing	2,680	1,427	1,983	2,456	267	5,341	5	2,510
County Counsel	4,865		21,724	2,303		4,065		3,464
Personnel	19,862	5,081	10,624	16,860	924	2,310		5,543
Facility Maintenance	159,654	3,834	45,626	35,617				21,623
2017/18 Actual	567,640	63,424	210,294	164,516	4,099	33,633	87	124,813
Roll Forward	44,567	1,403	34,026	25,684	(1,145)	(1,526)	10	5,464
2019/20 Claimable Costs	612,207	64,827	244,320	190,200	2,954	32,107	97	130,277
Adjustments								
2019/20 Adjusted Costs	612,207	64,827	244,320	190,200	2,954	32,107	97	130,277

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	D-2062 CODE ENFORCE	D-2065 BLDG/SFTY	D-2071 CLK/REC	D-2072 Sheriff- Coroner	D-2073 PUB GRD	D-2075 EMER SVC	D-2076 FISH/GAME	D-2077 PLANNING
Building Use Charge	5,397	314	9,939	3,291	-	3,135		322
Equipment Use Charge	8,202		9,185	78,550	27,218			4,509
Prof County Services	298	689	455	413	644	115	10	508
Administration	429	1,032	698	700	1,017	202	19	792
Auditor	4,082	11,766	24,457	3,669	7,638	1,335	1,443	5,759
Treasurer	264	870	2,113	250	517	111	135	274
Purchasing	266	851	2,044	604	1,479	75	179	360
County Counsel	70,359	2,663	12,955	561	71,521			22,545
Personnel	1,848	3,695	2,229	1,155	2,771	231		2,310
Facility Maintenance	13,920	17,431	25,834	-	11,034			17,902
2017/18 Actual	105,065	39,311	89,709	89,193	123,839	5,204	1,786	55,281
Roll Forward	30,067	(2,730)	7,567	70,275	15,026	186	369	(65,774)
2019/20 Claimable Costs	135,132	36,581	97,276	159,468	138,865	5,390	2,155	(10,493)
Adjustments								
2019/20 Adjusted Costs	135,132	36,581	97,276	159,468	138,865	5,390	2,155	(10,493)

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	D-2078 ANIMAL SVC	D-2079 LAFCo	D-3011 ROAD DEPT	D-3034 TRANS COMM	D-3037 TRAX	D-3038 METS	D-3039 PARATRAX	D-4011 ENV HLTH
Building Use Charge	19,585		1,017					4,740
Equipment Use Charge	6,991							18,538
Prof County Services	498	1	10,657	92	865	42	321	937
Adminstration	774	1	12,457		1,648	80	612	1,487
Auditor	11,429	72	44,290	727	4,584	476		8,116
Treasurer	900	7	1,939		315	40	38	489
Purchasing	1,393	5	13,557		388	27	113	419
County Counsel	2,082	380	19,082	4,505	1,502	1,502	1,502	3,904
Personnel	2,310		31,872	2,310				3,926
Facility Maintenance	29,209		-					12,224
2017/18 Actual	75,171	466	134,871	7,634	9,302	2,167	2,586	54,780
Roll Forward	20,636	(3,038)	13,649		(2,401)	1,532		(5,942)
2019/20 Claimable Costs	95,807	(2,572)	148,520	7,634	6,901	3,699	2,586	48,838
Adjustments				-	-	-	-	
2019/20 Adjusted Costs	95,807	(2,572)	148,520	7,634	6,901	3,699	2,586	48,838

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	D-40121 PUB HLTH	D-40131 MENTAL HLTH	D-4016 VITAL STAT	D-40171 DRG/ALCH	D-4023 INMATES INST	D-4024 AMBULANCE	D-40251 CLINIC
Building Use Charge	2,240	14,249					9,004
Equipment Use Charge							
Prof County Services	3,733	8,037	1	1,918	-	42	1,998
Administration	5,493	12,524	1	2,732	-	80	3,131
Auditor	26,882	61,479	25	16,826	5	119	23,674
Treasurer	1,387	3,071	2	962	-	6	1,747
Purchasing	5,110	7,557	2	2,303	-	4	4,660
County Counsel	5,366	15,878		2,303			3,564
Personnel	21,437	36,934	-	12,204			8,943
Facility Maintenance	8,681	190		(277)			804
2017/18 Actual	80,329	159,919	31	38,971	5	251	57,525
Roll Forward	10,191	(9,444)	2	1,829	1	11	(4,555)
2019/20 Claimable Costs	90,520	150,475	33	40,800	6	262	52,970
Adjustments							
2019/20 Adjusted Costs	90,520	150,475	33	40,800	6	262	52,970

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	D-40261 Jail Nurse	D-40301 CAL CHILD	D-4041 SOLID WSTE	D-5013 SOC SERV	D-5015 CHILD SUPPT	D-5031 MED ASS'T	D-5042 GEN ASS'T	D-5050 CRT WARDS
Building Use Charge								
Equipment Use Charge								
Prof County Services	371	42	18	25,108	1,758	5	-	-
Administration	571	62	34	29,523	2,616	9	-	0
Auditor	2,611	314	246	154,445	16,265	39	2,595	273
Treasurer	116	25	21	7,198	821	3	246	26
Purchasing	79	17	14	8,886	3,336	2	167	18
County Counsel				56,117	2,062			
Personnel	1,778	231		98,386	9,700			
Facility Maintenance				1,879	2,940			
2017/18 Actual	5,526	691	333	381,542	39,498	58	3,008	317
Roll Forward	575	49	68	46,772	1,716	16	(52)	(129)
2019/20 Claimable Costs	6,101	740	401	428,314	41,214	74	2,956	188
Adjustments	-							
2019/20 Adjusted Costs	6,101	740	401	428,314	41,214	74	2,956	188

TEHAMA COUNTY, CALIFORNIA  
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	D-5060 VET SVC	D-5062 COM ACTION	D-5063 SENIOR NUTRITION	D-6021 LIBRARY	D-6031 AG EXTENT	D-7013 CP TEHAMA	D-7021 PARK/REC	D-7031 C VET HALL
Building Use Charge	312			193,555	5,725		945	8,679
Equipment Use Charge				9,691	709	4,983		
Prof County Services	167	1,032	199	826	171	44	16	58
Administration	283	1,510	380	1,295	255	49	30	77
Auditor	2,748	8,346	2,539	7,104	2,159	1,377	2,287	1,639
Treasurer	150	405	213	368	141	102	215	127
Purchasing	189	1,318	232	1,031	96	70	146	173
County Counsel		-		5,526			981	
Personnel	462	6,051		3,695	924	462		462
Facility Maintenance	17,317	-		79,252	1,584		158,332	10,512
2017/18 Actual	21,628	18,662	3,563	302,343	11,764	7,087	162,952	21,727
Roll Forward	18,301	(4,511)	2,626	249,236	(4,703)	3,582	22,716	5,102
2019/20 Claimable Costs	39,929	14,151	6,189	551,579	7,061	10,669	185,668	26,829
Adjustments								
2019/20 Adjusted Costs	39,929	14,151	6,189	551,579	7,061	10,669	185,668	26,829

TEHAMA COUNTY, CALIFORNIA  
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	D-7032 LM VET HALL	D-7033 RB VET HALL	D-7034 COMM CTR	D-5101 TC IHSS	D-2110 CRT OPR	D-601 AIR POLL	D-602 LM LIGHTING	D-603/604 FLOOD CTL
Building Use Charge	12,159	43,973			11,032	18,103		
Equipment Use Charge	2,777	1,059						
Prof County Services	39	36	5	165		136	8	1,130
Administration	58	68	9	243		120	15	2,119
Auditor	828	1,107	67	2,952	17,397	6,661	1,045	7,055
Treasurer	74	100	6	237	746	535	98	490
Purchasing	138	328	4	161	507	1,579	67	333
County Counsel				1,107		2,803		1,362
Personnel	231			924	17,091	1,848		462
Facility Maintenance	3,393	17,590				7,708		
2017/18 Actual	19,697	64,261	91	5,789	46,773	39,493	1,233	12,951
Roll Forward	40	7,446	(3,469)	2,127	(114,813)	(3,594)	82	4,241
2019/20 Claimable Costs	19,737	71,707	(3,378)	7,916	(68,040)	35,899	1,315	17,192
Adjustments								
2019/20 Adjusted Costs	19,737	71,707	(3,378)	7,916	(68,040)	35,899	1,315	17,192

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

	SCHOOLS	SPECIAL DISTRICT	ALL OTHERS	SUMMARY TOTALS
Building Use Charge				1,084,000
Equipment Use Charge				869,262
Prof County Services			81	99,119
Administration				142,889
Auditor	21,482	19,719	69,638	897,051
Treasurer	2,036	1,869	6,459	54,603
Purchasing	1,384	1,270	5,424	104,476
County Counsel		6,002	(21,326)	470,424
Personnel			2,032	409,411
Facility Maintenance			(7,453)	1,045,611
2017/18 Actual	24,902	28,860	54,855	5,176,854
Roll Forward	(2,659)	6,845	(9,231)	712,842
2019/20 Claimable Costs	22,243	35,705	45,624	5,889,696
Adjustments				
2019/20 Adjusted Costs	22,243	35,705	45,624	5,889,696