



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Tehama
Red Bluff, California**

**Date: April 16, 2020
Filing Ref: TEH21**

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 **2020-21**. 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.

**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 fiscal year **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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. 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.

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 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 2020-21 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

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

4-16-2020

4-16-2020

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
ACTUAL 2018/19 ESTIMATED 2020/21

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	3,951	1,552	442	9,791	48,670	36,562
Equipment Use Charge	14,966		97,516	11,396	1,090		
Prof County Services	636	182	1,674	425	476	223	122
Administration	1,183	352	3,267	878	1,040	506	252
Auditor	6,095	1,490	9,671	36,429	4,778	3,431	3,730
Treasurer	301	119	263	3,173	297	269	301
Purchasing	288	107	306	2,012	481	270	172
County Counsel		1,514	10,400	2,457	12,115		
Personnel	3,538	900	7,956	1,570	1,267	398	440
Facility Maintenance	65,452	11,884	75,552	21,518	34,514	62,751	
2018/19 Actual	224,390	20,499	208,157	80,300	65,849	116,518	41,579
Roll Forward	18,447	(735)	1,340	5,524	(21,287)	47,481	24,533
2020/21 Claimable Costs	242,837	19,764	209,497	85,824	44,562	163,999	66,112
Adjustments	0						
2020/21 Adjusted Costs	242,837	19,764	209,497	85,824	44,562	163,999	66,112

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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 FRAU/DA	D-2011 VIC/WTN
Building Use Charge		15,710				582	223	595
Equipment Use Charge								
Prof County Services	77	3,880	43	543	90	232	202	220
Administration	190	9,372	106	1,345	223	475	432	432
Auditor	456	13,913	706	2,159	1,525	3,518	2,769	2,722
Treasurer	33	740	59	140	128	220	205	176
Purchasing	19	618	34	80	74	242	195	179
County Counsel		1,943						
Personnel		2,110				900	607	1,005
Facility Maintenance		7,600						28,977
2018/19 Actual	775	55,886	948	4,267	2,040	6,169	4,633	34,306
Roll Forward	234	11,094	(225)	823		(335)	884	2,022
2020/21 Claimable Costs	1,009	66,980	723	5,090	2,040	5,834	5,517	36,328
Adjustments								
2020/21 Adjusted Costs	1,009	66,980	723	5,090	2,040	5,834	5,517	36,328

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	D-20112 DA-V/W UVA	D-2013 DIST ATTRY	D-20135/6 DA INS FRAU	D-20139 DA Child Abduction	D-2016 GRND JURY	D-2017 MENTAL ILL	D-2018 LAW LIBR
Building Use Charge		8,629					
Equipment Use Charge		36,679					
Prof County Services	159	2,177	207	63	9	-	-
Administration	289	4,447	444	135	23	-	-
Auditor	2,412	22,703	4,145	1,345	376	10	10
Treasurer	160	1,340	355	115	33	1	1
Purchasing	208	1,971	475	66	58	1	1
County Counsel		771			5,457		
Personnel	942	8,542	628	209			
Facility Maintenance		65,770					-
2018/19 Actual	4,170	153,029	6,254	1,933	5,956	12	12
Roll Forward	863	(7,598)	3,024		4,779	(37)	(1,827)
2020/21 Claimable Costs	5,033	145,431	9,278	1,933	10,735	(25)	(1,815)
Adjustments							
2020/21 Adjusted Costs	5,033	145,431	9,278	1,933	10,735	(25)	(1,815)

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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-2031 Sheriff - Work Farm	D-2032/321 JAIL/Health
Building Use Charge			51,517				-	298,189
Equipment Use Charge			297,539	1,793	5,166			79,379
Prof County Services	425	702	7,348	327	221	424	95	5,583
Administration	821	1,738	15,467	671	409	819	188	11,835
Auditor	2,569	1,783	38,622	6,054	2,641	3,234	2,240	32,771
Treasurer	114	90	1,434	448	151	155	169	1,447
Purchasing	65	51	2,491	335	164	167	97	1,606
County Counsel			50,317				-	1,686
Personnel	2,094		24,705	1,256	1,256	2,094	419	18,005
Facility Maintenance			11,184				-	164,334
2018/19 Actual	6,088	4,364	500,624	10,884	10,008	6,893	3,208	614,835
Roll Forward	(86)	429	(42,163)	878	356	1,331	1,506	70,371
2020/21 Claimable Costs	6,002	4,793	458,461	11,762	10,364	8,224	4,714	685,206
Adjustments								
2020/21 Adjusted Costs	6,002	4,793	458,461	11,762	10,364	8,224	4,714	685,206

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	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	D-2062 CODE ENFORCE	D-2065 BLDG/SFTY
Building Use Charge	25,216	99,463	633				35,445	5,942	346
Equipment Use Charge	15,227	5,548	93,751				25,633	13,235	
Prof County Services	1,521	3,044	3,538	211	1,286	-	1,187	329	698
Administration	3,257	6,334	7,073	430	2,952		2,385	628	1,359
Auditor	11,192	23,719	22,538	2,297	17,573	77	10,455	5,610	11,942
Treasurer	579	999	833	138	1,347	7	528	377	848
Purchasing	448	1,193	1,292	312	3,645	4	923	371	486
County Counsel		314	2,114		6,315		6,115	85,890	2,400
Personnel	4,606	10,887	15,284	837	2,094		5,025	1,675	3,350
Facility Maintenance	1,705	39,411	36,013				21,916	17,873	16,824
2018/19 Actual	63,751	190,912	183,069	4,225	35,212	88	109,612	131,930	38,253
Roll Forward	9,756	18,330	32,539	851	4,109	27	(26,205)	53,130	5,017
2020/21 Claimable Costs	73,507	209,242	215,608	5,076	39,321	115	83,407	185,060	43,270
Adjustments									
2020/21 Adjusted Costs	73,507	209,242	215,608	5,076	39,321	115	83,407	185,060	43,270

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	D-2071 CLK/REC	D-2072 Sheriff- Coroner	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	10,941	3,291	-	3,135		355	19,585	
Equipment Use Charge	7,274	13,967	25,406			4,509	8,196	
Prof County Services	406	465	683	144	2	547	526	1
Administration	782	1,034	1,413	334	6	1,124	1,071	2
Auditor	26,442	4,311	8,057	1,751	1,517	6,012	13,717	57
Treasurer	2,212	290	509	141	135	292	1,041	5
Purchasing	1,540	399	680	236	117	167	1,062	3
County Counsel	9,172	1,686	70,432			10,086	3,829	657
Personnel	2,020	1,047	2,512	209		2,094	2,094	
Facility Maintenance	32,913	-	13,153			17,278	23,730	
2018/19 Actual	93,702	26,490	122,845	5,950	1,777	42,464	74,851	725
Roll Forward	15,322	10,382	15,026	880	464	(39,507)	(4,476)	678
2020/21 Claimable Costs	109,024	36,872	137,871	6,830	2,241	2,957	70,375	1,403
Adjustments								
2020/21 Adjusted Costs	109,024	36,872	137,871	6,830	2,241	2,957	70,375	1,403

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	D-3011 ROAD DEP'	D-3034 TRANS COI	D-3037 TRAX	D-3038 METS	D-3039 PARATRAX	D-4011 ENV HLTH	D-40121 PUB HLTH	D-40131 MENTAL HLT	D-4016 VITAL STAT
Building Use Charge	1,017					5,218	2,240	14,249	
Equipment Use Charge						17,759			
Prof County Services	11,752	93	996	47	350	937	3,987	8,077	1
Administration	18,696	1,226	2,465	115	866	1,927	7,718	16,221	2
Auditor	47,415	4,920	5,315	525	852	8,432	30,253	67,419	26
Treasurer	1,992	328	365	43	35	482	1,524	3,243	2
Purchasing	7,237	266	442	24	20	276	2,076	4,071	1
County Counsel	50,174	1,171	8,029	4,029	4,029	12,686	2,857	18,172	
Personnel	28,892	2,094				3,559	19,513	34,231	-
Facility Maintenance						15,696	1,249	374	
2018/19 Actual	167,175	10,098	17,612	4,783	6,152	66,972	71,417	166,057	32
Roll Forward	34,851		4,893	4,202		7,910	(3,086)	8,071	5
2020/21 Claimable Costs	202,026	10,098	22,505	8,985	6,152	74,882	68,331	174,128	37
Adjustments		-	-	-	-				
2020/21 Adjusted Costs	202,026	10,098	22,505	8,985	6,152	74,882	68,331	174,128	37

TEHAMA COUNTY, CALIFORNIA
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	D-40171 DRG/ALCH	D-4023 INMATES INST	D-4024 AMBULANCE	D-40251 CLINIC	D-40261 Jail Nurse	D-40301 CAL CHILD	D-4041 SOLID WSTE
Building Use Charge				9,022			
Equipment Use Charge							
Prof County Services	2,241	-	43	2,301	411	54	9
Administration	4,297	-	106	4,741	839	111	22
Auditor	18,480	5	115	25,247	3,107	363	216
Treasurer	1,039	-	6	1,773	118	28	19
Purchasing	1,255	-	3	2,763	68	16	11
County Counsel	114			3,200			
Personnel	11,348			8,668	1,612	209	
Facility Maintenance	928			1,376			
2018/19 Actual	39,702	5	273	59,091	6,155	781	277
Roll Forward	3,649	1	56	4,990	892	154	104
2020/21 Claimable Costs	43,351	6	329	64,081	7,047	935	381
Adjustments					-		
2020/21 Adjusted Costs	43,351	6	329	64,081	7,047	935	381

TEHAMA COUNTY, CALIFORNIA
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	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						344		
Equipment Use Charge								
Prof County Services	26,231	1,847	5	-	-	192	830	229
Administration	40,818	3,603	12	-	-	383	1,673	469
Auditor	167,975	16,963	36	2,323	370	3,158	7,220	4,684
Treasurer	7,469	874	3	210	33	168	369	402
Purchasing	6,182	2,403	2	120	19	212	560	230
County Counsel	23,449	3,457					343	
Personnel	87,934	8,793				837	3,455	879
Facility Maintenance	4,624	2,690				16,713	-	
2018/19 Actual	364,682	40,630	58	2,653	422	22,007	14,450	6,893
Roll Forward	36,314	3,897	9	96	245	17,867	(8,458)	6,055
2020/21 Claimable Costs	400,996	44,527	67	2,749	667	39,874	5,992	12,948
Adjustments								
2020/21 Adjusted Costs	400,996	44,527	67	2,749	667	39,874	5,992	12,948

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	D-6021 LIBRARY	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	193,555	5,725		945	8,679	12,159	43,973
Equipment Use Charge	11,125	709	5,567			2,875	
Prof County Services	622	178	40	59	71	38	36
Administration	1,263	350	53	147	129	72	88
Auditor	7,252	2,301	1,550	3,194	1,798	842	1,138
Treasurer	384	142	111	280	131	71	98
Purchasing	647	120	219	160	75	80	134
County Counsel	4,743			29			
Personnel	2,512	837	419		419	209	
Facility Maintenance	56,691	2,306		164,739	8,056	2,483	13,995
2018/19 Actual	278,794	12,668	7,959	169,553	19,358	18,829	59,462
Roll Forward	24,727	621	1,637	4,241	1,797	(15,293)	1,954
2020/21 Claimable Costs	303,521	13,289	9,596	173,794	21,155	3,536	61,416
Adjustments							
2020/21 Adjusted Costs	303,521	13,289	9,596	173,794	21,155	3,536	61,416

TEHAMA COUNTY, CALIFORNIA
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	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	3,569		11,032	18,103			
Equipment Use Charge							
Prof County Services	6	162	-	169	9	490	
Administration	16	309		233	22	1,165	
Auditor	120	2,164	21,347	8,524	1,274	5,980	
Treasurer	10	156	832	656	114	466	
Purchasing	6	90	477	570	65	345	
County Counsel		(143)		1,286		6,657	
Personnel		837	16,331	1,675		419	
Facility Maintenance				5,801			
2018/19 Actual	3,727	-	3,575	50,019	37,017	1,484	15,522
Roll Forward	3,649	-	(249)	(12,112)	(1,689)	572	(3,212)
2020/21 Claimable Costs	7,376	-	3,326	37,907	35,328	2,056	12,310
Adjustments							
2020/21 Adjusted Costs	7,376	-	3,326	37,907	35,328	2,056	12,310

TEHAMA COUNTY, CALIFORNIA
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Schedule A

	SCHOOLS	SPECIAL DISTRICT	ALL OTHERS & Rounding	SUMMARY TOTALS
Building Use Charge				1,142,526
Equipment Use Charge				796,305
Prof County Services			78	103,944
Administration			(7)	197,673
Auditor	24,498	21,969	79,924	980,868
Treasurer	2,211	1,982	7,033	57,920
Purchasing	1,267	1,136	5,044	64,403
County Counsel		855	11,063	441,871
Personnel			1,844	372,101
Facility Maintenance			6,015	1,074,088
	27,976	25,942	110,994	5,231,698
Roll Forward	7,930	(25,866)	72,657	402,030
2020/21 Claimable Costs	35,906	76	183,651	5,633,728
Adjustments				-
2020/21 Adjusted Costs	35,906	76	183,651	5,633,728