



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Tehama
Red Bluff, California**

**Date: July 23, 2021
Filing Ref: TEH22**

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 **2021-22**. 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 **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, 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. Medical Insurance (ISF)
8. 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 2021-22 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

7-27-2021

7-27-2021

Date

Date

**Negotiated by Kirsten Pangilinan
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 2019/20 ESTIMATED 2021/22

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	57,919
Equipment Use Charge	14,965		84,315	11,396	5,484		
Prof County Services	567	153	1,352	346	457	163	80
Administration	1,236	346	3,101	843	1,220	450	195
Auditor	5,847	1,667	9,431	39,545	5,323	2,989	2,945
Treasurer	266	122	231	3,133	265	218	217
Purchasing	351	184	356	2,943	314	382	233
County Counsel		401	5,758	3,466	13,808	51,679	
Personnel	4,579	1,134	9,495	1,978	1,596	438	459
Facility Maintenance	61,371	9,167	67,542	19,236	34,100	49,762	
2019/20 Actual	221,113	17,125	183,133	83,328	72,358	154,751	62,048
Roll Forward	9,949	768	(38,578)	(9,055)	391	52,993	43,338
2021/22 Claimable Costs	231,062	17,893	144,555	74,273	72,749	207,744	105,386
Adjustments	0						
2021/22 Adjusted Costs	231,062	17,893	144,555	74,273	72,749	207,744	105,386

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Schedule A

	D-1091 ADV/COMM	D-1101 RISK MGT	D-1104 SURVEYOR	D-1112 DENTAL INS	D-1113 VISION INS	D-2006 DA-DSS SECURITY	D-2007 DA-SIU	D-2008 EARLY FRAUD
Building Use Charge		15,710					582	223
Equipment Use Charge								
Prof County Services	66	2,870	26	382	48	41	162	210
Administration	200	8,460	81	1,165	147	124	389	538
Auditor	605	11,606	878	1,866	1,403	1,147	3,380	2,707
Treasurer	44	596	69	119	110	46	197	179
Purchasing	113	761	63	107	100	263	215	199
County Counsel		2,664						
Personnel		2,748					950	950
Facility Maintenance		7,126						
2019/20 Actual	1,028	52,541	1,117	3,639	1,808	1,621	5,875	5,006
Roll Forward	288	3,161	12	(280)	896		(209)	555
2021/22 Claimable Costs	1,316	55,702	1,129	3,359	2,704	1,621	5,666	5,561
Adjustments								
2021/22 Adjusted Costs	1,316	55,702	1,129	3,359	2,704	1,621	5,666	5,561

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 FRAU	D-20139 DA Child Abduction	D-2016 GRND JURY	D-2017 MENTAL ILL	D-2018 LAW LIBR
Building Use Charge	595		8,629					
Equipment Use Charge			37,209					
Prof County Services	255	129	1,744	186	56	8	-	-
Administration	584	265	4,160	481	143	26	-	-
Auditor	3,482	2,274	20,305	3,899	1,806	719	5	11
Treasurer	196	129	1,054	301	142	58	-	1
Purchasing	399	190	1,804	309	129	89	-	1
County Counsel			3,925			1,891		
Personnel	1,794	1,187	10,761	791	264			
Facility Maintenance	25,905		58,797					-
2019/20 Actual	33,210	4,174	148,388	5,967	2,540	2,791	5	13
Roll Forward	(1,734)	530	(12,849)	1,681		(812)	(32)	(1,151)
2021/22 Claimable Costs	31,476	4,704	135,539	7,648	2,540	1,979	(27)	(1,138)
Adjustments								
2021/22 Adjusted Costs	31,476	4,704	135,539	7,648	2,540	1,979	(27)	(1,138)

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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				-	298,208
Equipment Use Charge			245,734	1,533	11,521			71,711
Prof County Services	286	558	6,117	279	178	406	80	4,842
Administration	590	1,704	15,301	682	373	955	185	12,326
Auditor	2,283	1,608	38,292	6,720	2,683	3,429	2,320	32,543
Treasurer	97	82	1,321	473	140	147	160	1,299
Purchasing	88	74	2,711	612	127	133	144	2,803
County Counsel			44,689				-	1,203
Personnel	2,638		31,124	1,583	1,583	2,638	528	22,683
Facility Maintenance			5,665				-	164,675
2019/20 Actual	5,982	4,026	442,471	11,882	16,605	7,708	3,417	612,293
Roll Forward	(744)	(709)	(101,219)	716	6,283	1,707	407	44,653
2021/22 Claimable Costs	5,238	3,317	341,252	12,598	22,888	9,415	3,824	656,946
Adjustments								
2021/22 Adjusted Costs	5,238	3,317	341,252	12,598	22,888	9,415	3,824	656,946

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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	17,310	5,890	91,220				24,503	12,194	
Prof County Services	1,217	2,412	3,074	156	936	-	943	462	619
Administration	3,144	5,878	7,356	364	2,573		2,195	1,154	1,433
Auditor	10,597	22,413	21,701	2,109	17,521	75	10,202	5,600	11,505
Treasurer	531	888	729	130	1,233	6	496	370	720
Purchasing	887	1,025	1,251	191	2,854	6	893	741	838
County Counsel		86	3,867		16,300		15,039	46,293	2,635
Personnel	5,275	13,716	18,727	1,055	2,638		6,330	2,374	4,220
Facility Maintenance	4,365	36,681	48,798				29,772	13,787	15,040
2019/20 Actual	68,542	188,452	197,356	4,005	44,055	87	125,818	88,917	37,356
Roll Forward	5,118	(21,842)	32,840	(94)	10,422	-	1,005	(16,148)	(1,955)
2021/22 Claimable Costs	73,660	166,610	230,196	3,911	54,477	87	126,823	72,769	35,401
Adjustments									
2021/22 Adjusted Costs	73,660	166,610	230,196	3,911	54,477	87	126,823	72,769	35,401

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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	6,994	10,125	18,987			2,913	10,196	
Prof County Services	364	358	606	84	5	497	488	1
Administration	835	949	1,507	230	16	1,232	1,167	2
Auditor	26,888	3,942	7,961	1,501	1,475	5,940	14,743	70
Treasurer	2,030	243	461	115	120	256	1,031	6
Purchasing	1,909	442	453	141	257	268	1,339	5
County Counsel	3,667	4,641	71,674			15,584	2,063	
Personnel	2,545	1,319	3,165	264		2,638	2,954	
Facility Maintenance	25,389	-	13,376			15,446	24,249	
2019/20 Actual	81,562	25,310	118,190	5,470	1,873	45,129	77,815	84
Roll Forward	(8,147)	(63,883)	(5,649)	266	87	(10,152)	2,644	(382)
2021/22 Claimable Costs	73,415	(38,573)	112,541	5,736	1,960	34,977	80,459	(298)
Adjustments								
2021/22 Adjusted Costs	73,415	(38,573)	112,541	5,736	1,960	34,977	80,459	(298)

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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						15,768			
Prof County Services	15,368	93	899	26	283	217	5,939	5,751	1
Administration	33,185	1,177	2,743	79	865	208	7,462	17,550	-
Auditor	54,275	5,459	4,883	493	713	8,552	28,473	63,194	32
Treasurer	1,943	334	320	38	33	459	1,260	2,756	3
Purchasing	9,639	302	733	34	30	711	2,841	4,267	2
County Counsel	39,704	1,208	130	773	773	12,461	30,346	18,105	
Personnel	36,399	2,638				4,220	25,664	46,037	-
Facility Maintenance	-		(273)			12,108	762	(48)	
2019/20 Actual	191,530	11,211	9,435	1,443	2,697	59,922	104,987	171,861	38
Roll Forward	56,659	3,577	133	(724)	111	5,142	24,658	11,942	7
2021/22 Claimable Costs	248,189	14,788	9,568	719	2,808	65,064	129,645	183,803	45
Adjustments		-	-	-	-				
2021/22 Adjusted Costs	248,189	14,788	9,568	719	2,808	65,064	129,645	183,803	45

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				9,468			
Equipment Use Charge							
Prof County Services	1,664	-	35	1,449	279	34	-
Administration	5,078	-	106	4,422	851	104	-
Auditor	18,685	5	118	25,266	3,070	382	192
Treasurer	915	-	7	1,593	107	27	16
Purchasing	1,567	-	6	2,920	97	24	14
County Counsel	430			5,128			
Personnel	13,568			11,136	1,978	264	
Facility Maintenance	(42)			(30)			
2019/20 Actual	41,865	5	272	61,352	6,382	835	222
Roll Forward	2,894	-	21	3,827	856	144	(111)
2021/22 Claimable Costs	44,759	5	293	65,179	7,238	979	111
Adjustments					-		
2021/22 Adjusted Costs	44,759	5	293	65,179	7,238	979	111

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	24,366	1,618	5	-	-	196	880	244
Administration	42,599	3,742	14	-	-	426	2,001	745
Auditor	201,816	16,953	53	2,537	176	2,798	8,183	5,643
Treasurer	9,424	784	4	207	14	138	340	440
Purchasing	10,184	2,670	41	187	13	272	566	545
County Counsel	6,601	29					-	
Personnel	112,889	11,078				1,583	6,330	
Facility Maintenance	5,112	3,153				14,941	-	
2019/20 Actual	412,991	40,027	117	2,931	203	20,698	18,300	7,617
Roll Forward	31,449	529	59	(77)	(114)	(930)	(362)	4,054
2021/22 Claimable Costs	444,440	40,556	176	2,854	89	19,768	17,938	11,671
Adjustments								
2021/22 Adjusted Costs	444,440	40,556	176	2,854	89	19,768	17,938	11,671

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	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	193,555	5,725		945	8,679	12,159	43,973
Equipment Use Charge	11,227	709	3,919			3,171	
Prof County Services	569	154	36	33	54	28	27
Administration	1,348	356	51	100	106	59	83
Auditor	7,681	2,315	1,513	2,979	1,635	761	1,108
Treasurer	352	130	98	241	106	59	88
Purchasing	651	118	162	328	96	54	117
County Counsel	344			57			
Personnel	3,587	1,055	528		528	264	
Facility Maintenance	62,052	7,062		181,521	8,828	2,882	21,540
2019/20 Actual	281,366	17,624	6,307	186,204	20,032	19,437	66,936
Roll Forward	(20,977)	5,860	(780)	23,252	(1,695)	(260)	2,675
2021/22 Claimable Costs	260,389	23,484	5,527	209,456	18,337	19,177	69,611
Adjustments							
2021/22 Adjusted Costs	260,389	23,484	5,527	209,456	18,337	19,177	69,611

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	10		207	-	262	5	715
Administration	29		519		517	16	2,124
Auditor	245		3,101	21,527	8,689	1,288	7,603
Treasurer	19		212	695	591	105	515
Purchasing	91		228	629	904	95	503
County Counsel			(725)		4,555		3,638
Personnel			1,055	22,156	2,638		528
Facility Maintenance					10,007		
2019/20 Actual	3,963	-	4,597	56,039	46,266	1,509	15,626
Roll Forward	3,872	-	(1,192)	9,266	6,773	276	2,675
2021/22 Claimable Costs	7,835	-	3,405	65,305	53,039	1,785	18,301
Adjustments			-				
2021/22 Adjusted Costs	7,835	-	3,405	65,305	53,039	1,785	18,301

TEHAMA COUNTY, CALIFORNIA
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Schedule A

	SCHOOLS	SPECIAL DISTRICT	ALL OTHERS & Rounding	SUMMARY TOTALS
Building Use Charge				1,164,348
Equipment Use Charge				718,994
Prof County Services			88	95,804
Administration			1	214,971
Auditor	24,346	22,348	79,744	1,016,795
Treasurer	1,990	1,827	6,367	55,334
Purchasing	1,799	1,651	6,282	81,070
County Counsel		1,319	6,551	442,761
Personnel			2,315	477,559
Facility Maintenance			19,375	1,079,199
	28,135	27,145	120,723	5,346,834
Roll Forward	3,233	(1,715)	65,868	165,961
2021/22 Claimable Costs	31,368	25,430	186,591	5,512,795
Adjustments				-
2021/22 Adjusted Costs	31,368	25,430	186,591	5,512,795