



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Tehama
Red Bluff, California**

**Date: June 16, 2022
Filing Ref: TEH23**

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 **2022-23**. 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 **2020-21**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, 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. Facilities Maintenance
3. County Counsel
4. Risk Management (ISF)
5. Dental Insurance (ISF)
6. Medical 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 2022-23 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
Name
Auditor-Controller
Title

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

6-16-2022
Date

6-16-2022
Date

**Negotiated by Anthony Pok
Telephone (916) 259-5536**

cc: State and Federal Agencies

Attachment: Schedule A

TEHAMA COUNTY, CALIFORNIA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COSTS BY DEPARTMENTS
ACTUAL 2020/21 ESTIMATED 2022/23

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	3,951	1,552	442	9,791	45,459	60,909
Equipment Use Charge	14,965		23,850	10,611			
Prof County Services	600	146	1,313	340	458	120	76
Administration	1,006	245	2,261	644	922	251	144
Auditor	7,075	1,654	10,312	31,808	5,118	2,153	2,332
Treasurer	278	155	289	3,139	356	209	232
Purchasing	645	137	506	2,875	1,014	534	355
County Counsel		1,442	7,661	2,914	9,945	240	
Personnel	4,906	1,192	9,978	1,802	1,746	360	416
Facility Maintenance	58,451	9,384	75,713	21,564	40,187	51,898	
2020/21 Actual	219,857	18,306	133,435	76,139	69,537	101,224	64,464
Roll Forward	(4,533)	(2,193)	(74,722)	(4,161)	3,688	(15,294)	22,885
2022/23 Claimable Costs	215,324	16,113	58,713	71,978	73,225	85,930	87,349
Adjustments	0						
2022/23 Adjusted Costs	215,324	16,113	58,713	71,978	73,225	85,930	87,349

TEHAMA COUNTY, CALIFORNIA
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	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	349	3,212	23	500	75	49	156	189
Administration	807	7,211	53	1,155	173	112	281	359
Auditor	828	10,008	367	1,798	1,343	1,940	3,302	2,805
Treasurer	50	637	35	135	131	74	237	234
Purchasing	144	713	31	119	115	66	210	207
County Counsel		2,824						
Personnel		2,700					998	998
Facility Maintenance		6,787						
2020/21 Actual	2,178	49,802	509	3,707	1,837	2,241	5,766	5,015
Roll Forward	1,403	(6,084)	(439)	(560)	(203)		(403)	382
2022/23 Claimable Costs	3,581	43,718	70	3,147	1,634	2,241	5,363	5,397
Adjustments								
2022/23 Adjusted Costs	3,581	43,718	70	3,147	1,634	2,241	5,363	5,397

TEHAMA COUNTY, CALIFORNIA
CENTRAL SERVICE COST ALLOCATION PLAN
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ACTUAL 2020/21 ESTIMATED 2022/23

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	D-2011 DA VIC/WTN	D-20112 DA-V/W UVA	D-2013 DIST ATTRY	D-20135/6 DA INS FRAUI	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			39,057					
Prof County Services	234	138	1,971	193	56	4	-	-
Administration	395	222	3,677	381	108	9	-	-
Auditor	2,998	2,325	24,053	3,643	1,648	378	5	10
Treasurer	188	155	1,405	354	164	38	-	1
Purchasing	266	187	2,540	313	145	184	-	1
County Counsel			3,575			2,974		
Personnel	1,885	1,247	11,309	832	277			
Facility Maintenance	29,039		65,910					-
2020/21 Actual	35,600	4,274	162,126	5,716	2,398	3,587	5	12
Roll Forward	1,294	104	9,097	(538)		(2,369)	(7)	-
2022/23 Claimable Costs	36,894	4,378	171,223	5,178	2,398	1,218	(2)	12
Adjustments								
2022/23 Adjusted Costs	36,894	4,378	171,223	5,178	2,398	1,218	(2)	12

TEHAMA COUNTY, CALIFORNIA
CENTRAL SERVICE COST ALLOCATION PLAN
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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			226,801		11,498			52,958
Prof County Services	252	615	6,413	217	216	409	83	4,887
Administration	368	1,421	12,238	372	371	731	147	9,443
Auditor	2,435	1,445	43,403	5,506	2,883	3,260	1,930	32,601
Treasurer	128	87	1,840	476	166	128	155	1,450
Purchasing	113	77	5,220	571	146	113	137	2,978
County Counsel			45,608				-	4,687
Personnel	2,772		33,262	1,663	1,663	2,772	554	23,837
Facility Maintenance			1,455				-	173,189
2020/21 Actual	6,068	3,645	427,757	8,805	16,943	7,413	3,006	604,238
Roll Forward	(20)	(719)	(72,867)	(2,079)	6,935	520	(202)	(10,597)
2022/23								
Claimable Costs	6,048	2,926	354,890	6,726	23,878	7,933	2,804	593,641
Adjustments								
2022/23								
Adjusted Costs	6,048	2,926	354,890	6,726	23,878	7,933	2,804	593,641

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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		5,890	67,732				29,984	7,469	
Prof County Services	1,246	2,574	3,020	113	998	-	1,086	446	731
Administration	2,449	4,829	5,450	176	2,091		1,907	837	1,301
Auditor	9,780	22,409	22,313	2,110	17,576	48	10,141	5,839	11,192
Treasurer	557	941	823	170	1,415	5	518	407	862
Purchasing	842	1,331	1,875	200	3,647	4	957	510	862
County Counsel		961	5,168		3,155		13,580	61,369	3,786
Personnel	5,544	14,413	19,680	1,109	2,772		7,761	2,495	4,989
Facility Maintenance	770	28,467	43,729				23,069	14,114	16,859
2020/21 Actual	46,404	181,278	170,423	3,878	31,654	57	124,448	99,428	40,928
Roll Forward	(17,347)	(9,634)	(12,646)	(347)	(3,558)	(31)	14,836	(32,502)	2,675
2022/23 Claimable Costs	29,057	171,644	157,777	3,531	28,096	26	139,284	66,926	43,603
Adjustments									
2022/23 Adjusted Costs	29,057	171,644	157,777	3,531	28,096	26	139,284	66,926	43,603

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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	5,079	3,135		355	19,585	
Equipment Use Charge	4,499	8,342	10,927			30,443	8,839	
Prof County Services	349	371	599	86	4	507	481	1
Administration	606	749	1,126	178	9	957	872	3
Auditor	24,311	4,382	7,523	1,712	1,073	5,519	13,184	63
Treasurer	2,264	335	506	154	110	282	1,068	6
Purchasing	2,101	496	497	336	147	249	1,443	6
County Counsel	2,223	8,833	113,509			10,245	2,283	
Personnel	2,605	1,386	3,326	277		2,772	3,104	
Facility Maintenance	25,991	-	11,905			17,315	36,822	
2020/21 Actual	75,890	28,185	154,997	5,878	1,343	68,644	87,681	79
Roll Forward	(17,812)	1,695	32,152	(72)	(434)	26,180	12,830	(646)
2022/23 Claimable Costs	58,078	29,880	187,149	5,806	909	94,824	100,511	(567)
Adjustments								
2022/23 Adjusted Costs	58,078	29,880	187,149	5,806	909	94,824	100,511	(567)

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	D-3011 ROAD DEP	D-3034 TRANS COM	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						5,056			
Prof County Services	20,531	461	1,147	32	283	803	1,113	9,219	1
Administration	36,549	851	2,651	73	655	1,510	6,537	13,809	2
Auditor	62,918	5,097	5,495	438	625	9,011	28,682	61,232	20
Treasurer	2,385	348	361	42	36	549	1,405	2,936	2
Purchasing	8,947	358	419	37	32	885	4,037	6,289	2
County Counsel	60,450	3,245	(713)	961	961	17,246	87,762	23,976	
Personnel	42,131	2,772				4,435	25,844	48,007	-
Facility Maintenance	-		-			12,394	3,441	-	
2020/21 Actual	234,928	13,132	9,360	1,583	2,592	57,107	161,061	179,717	27
Roll Forward	67,753	3,034	(8,252)	(3,200)	(3,560)	(9,865)	89,644	13,660	(5)
2022/23 Claimable Costs	302,681	16,166	1,108	(1,617)	(968)	47,242	250,705	193,377	22
Adjustments		-	-	-	-				
2022/23 Adjusted Costs	302,681	16,166	1,108	(1,617)	(968)	47,242	250,705	193,377	22

TEHAMA COUNTY, CALIFORNIA
CENTRAL SERVICE COST ALLOCATION PLAN
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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	2,383	-	39	2,173	442	38	14
Administration	3,318	-	90	3,144	697	46	33
Auditor	16,943	5	115	22,910	3,260	304	172
Treasurer	921	-	8	1,745	150	28	16
Purchasing	1,313	-	7	2,791	132	25	14
County Counsel	421			2,764			
Personnel	13,870			12,479	2,079	277	
Facility Maintenance	-			132			
2020/21 Actual	39,169	5	259	57,606	6,760	718	249
Roll Forward	(533)	-	(14)	(1,485)	605	(63)	(28)
2022/23							
Claimable Costs	38,636	5	245	56,121	7,365	655	221
Adjustments					-		
2022/23							
Adjusted Costs	38,636	5	245	56,121	7,365	655	221

TEHAMA COUNTY, CALIFORNIA
CENTRAL SERVICE COST ALLOCATION PLAN
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ACTUAL 2020/21 ESTIMATED 2022/23

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	D-5013	D-5015	D-5031	D-5042	D-5050	D-5060	D-5062	D-5063
	SOC SERV	CHILD SUPPT	MED ASS'T	GEN ASS'T	CRT WARDS	VET SVC	COM ACTION	SENIOR NUTRITION
Building Use Charge						344		
Equipment Use Charge								
Prof County Services	25,157	1,549	4	-	1	185	1,041	300
Administration	33,549	2,676	9	-	2	298	1,846	693
Auditor	198,867	15,542	52	2,018	92	2,671	10,352	5,161
Treasurer	11,339	767	5	207	9	151	489	481
Purchasing	12,868	2,775	4	183	8	184	931	676
County Counsel	(19,982)	330					1,262	
Personnel	120,296	11,642				1,663	7,207	
Facility Maintenance	3,631	1,314				16,748	-	
2020/21 Actual	385,725	36,595	74	2,408	112	22,244	23,128	7,311
Roll Forward	21,043	(4,035)	16	(245)	(310)	237	8,678	418
2022/23								
Claimable Costs	406,768	32,560	90	2,163	(198)	22,481	31,806	7,729
Adjustments								
2022/23								
Adjusted Costs	406,768	32,560	90	2,163	(198)	22,481	31,806	7,729

TEHAMA COUNTY, CALIFORNIA
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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			1,400			715	
Prof County Services	573	149	38	36	40	22	23
Administration	1,032	258	44	84	49	30	53
Auditor	8,064	2,238	1,321	2,039	1,413	533	808
Treasurer	416	154	97	206	106	52	81
Purchasing	717	136	136	332	94	46	71
County Counsel	2,974			60			
Personnel	3,770	1,109	554		554	277	
Facility Maintenance	29,091	3,938		160,569	6,594	2,145	6,711
2020/21 Actual	240,192	13,707	3,590	164,271	17,529	15,979	51,720
Roll Forward	(38,602)	1,039	(4,369)	(5,282)	(1,829)	(2,850)	(7,742)
2022/23							
Claimable Costs	201,590	14,746	(779)	158,989	15,700	13,129	43,978
Adjustments							
2022/23							
Adjusted Costs	201,590	14,746	(779)	158,989	15,700	13,129	43,978

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	8		141	-	236	6	1,594
Administration	18		283		375	14	3,639
Auditor	247		2,508	17,049	10,632	1,132	8,339
Treasurer	18		217	190	897	116	663
Purchasing	16		192	168	1,192	102	586
County Counsel			409		9,314		8,983
Personnel			554	23,283	2,217		554
Facility Maintenance					7,494		
2020/21 Actual	3,876	-	4,304	51,722	50,460	1,370	24,358
Roll Forward	149	-	729	1,703	13,443	(114)	8,836
2022/23							
Claimable Costs	4,025	-	5,033	53,425	63,903	1,256	33,194
Adjustments			-				
2022/23							
Adjusted Costs	4,025	-	5,033	53,425	63,903	1,256	33,194

TEHAMA COUNTY, CALIFORNIA
CENTRAL SERVICE COST ALLOCATION PLAN
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Schedule A

	SCHOOLS	SPECIAL DISTRICT	ALL OTHERS & Rounding	SUMMARY TOTALS
Building Use Charge				1,169,206
Equipment Use Charge				561,036
Prof County Services			146	105,834
Administration			66	184,030
Auditor	20,655	20,459	66,417	986,377
Treasurer	2,123	2,103	6,565	61,733
Purchasing	1,877	1,859	6,550	93,156
County Counsel		2,110	(16,915)	492,600
Personnel			3,550	508,526
Facility Maintenance			8,998	1,015,818
	24,655	26,531	75,377	5,178,316
Roll Forward	(3,321)	589	(35,617)	(56,088)
2022/23				
Claimable Costs	21,334	27,120	39,760	5,122,228
Adjustments				-
2022/23				
Adjusted Costs	21,334	27,120	39,760	5,122,228