



Malia M. Cohen
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Tehama
Red Bluff, California

Date: June 6, 2023
Filing Ref: TEH24

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 **2023-24**. 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 **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, 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 | 5. Dental Insurance (ISF) |
| 2. Facility Maintenance | 6. Medical Insurance (ISF) |
| 3. County Counsel | 7. Vision Insurance (ISF) |
| 4. Risk Management (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 2023-24 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF TEHAMA

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Krista Peterson

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

Name

Auditor-Controller

Title

4-7-2023

Date

4-7-2023

Date

cc: State and Federal Agencies
Attachment: Schedule A

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

TEHAMA COUNTY, CALIFORNIA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COSTS BY DEPARTMENTS
ACTUAL 2021/22 ESTIMATED 2023/24

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	1,697	483	9,791	54,085	62,500
Equipment Use Charge	2,988		-	164			
Prof County Services	482	116	1,047	252	358	102	56
Administration	910	218	2,041	521	847	255	121
Auditor	9,350	1,556	11,995	29,442	7,711	2,069	1,951
Treasurer	483	174	337	3,594	485	253	243
Purchasing	603	63	305	1,541	359	275	149
County Counsel		1,764	9,370	3,564	12,163	294	
Personnel	4,587	1,114	9,330	1,944	1,633	337	389
Facility Maintenance	69,514	8,720	88,244	25,132	68,690	43,962	
2021/22 Actual	220,848	17,676	124,366	66,637	102,037	101,632	65,409
Roll Forward	(265)	551	(58,767)	(16,691)	29,679	(53,119)	3,361
2023/24 Claimable Costs	220,583	18,227	65,599	49,946	131,716	48,513	68,770
Adjustments	0						
2023/24 Adjusted Costs	220,583	18,227	65,599	49,946	131,716	48,513	68,770

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	68	2,561	21	286	40	31	88	143
Administration	190	6,917	58	801	111	86	156	310
Auditor	462	9,310	293	1,500	1,205	1,352	2,505	2,782
Treasurer	51	762	35	158	151	80	213	287
Purchasing	18	336	13	57	54	29	77	104
County Counsel		3,454						
Personnel		2,524					933	933
Facility Maintenance		8,072						
2021/22 Actual	789	49,646	420	2,802	1,561	1,578	4,554	4,782
Roll Forward	(239)	(2,895)	(697)	(837)	(247)	(43)	(1,321)	(224)
2023/24 Claimable Costs	550	46,751	(277)	1,965	1,314	1,535	3,233	4,558
Adjustments								
2023/24 Adjusted Costs	550	46,751	(277)	1,965	1,314	1,535	3,233	4,558

TEHAMA COUNTY, CALIFORNIA
CENTRAL SERVICE COST ALLOCATION PLAN
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ACTUAL 2021/22 ESTIMATED 2023/24

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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		8,755					
Equipment Use Charge			41,404					
Prof County Services	194	106	1,462	142	51	10	-	-
Administration	376	184	3,081	324	116	28	-	-
Auditor	3,146	2,389	68,989	2,914	1,501	807	4	9
Treasurer	223	185	7,322	355	186	103	1	1
Purchasing	142	67	3,744	128	67	160	-	-
County Counsel			4,373			3,638		
Personnel	1,762	1,166	10,574	777	259			
Facility Maintenance	33,845		76,818					-
2021/22 Actual	40,283	4,097	226,522	4,640	2,180	4,746	5	10
Roll Forward	7,073	(77)	78,134	(1,327)	(360)	1,955	-	(3)
2023/24 Claimable Costs	47,356	4,020	304,656	3,313	1,820	6,701	5	7
Adjustments								
2023/24 Adjusted Costs	47,356	4,020	304,656	3,313	1,820	6,701	5	7

TEHAMA COUNTY, CALIFORNIA
CENTRAL SERVICE COST ALLOCATION PLAN
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ACTUAL 2021/22 ESTIMATED 2023/24

Schedule A

	D-2023 BAILIFFS	D-2024 BOATING	D-2026 PUBLIC DEFENDER	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				229,108		11,395			39,854
Prof County Services	367	85	425	7,823	174	144	141	56	3,663
Administration	730	188	1,189	10,035	390	255	393	107	8,120
Auditor	4,234	2,330	45,550	48,041	5,199	2,946	946	1,668	39,282
Treasurer	201	227	5,823	2,041	530	211	105	145	1,764
Purchasing	133	633	2,100	3,493	436	137	38	52	2,290
County Counsel				55,778				-	5,732
Personnel	3,110	518		30,840	1,037	1,555	-	518	22,288
Facility Maintenance				62				721	189,753
2021/22 Actual	8,775	3,981	55,087	438,738	7,766	16,643	1,623	3,267	610,954
Roll Forward	2,793		51,061	(3,733)	(4,116)	38	(6,085)	(150)	(1,339)
2023/24 Claimable Costs	11,568	3,981	106,148	435,005	3,650	16,681	(4,462)	3,117	609,615
Adjustments									
2023/24 Adjusted Costs	11,568	3,981	106,148	435,005	3,650	16,681	(4,462)	3,117	609,615

TEHAMA COUNTY, CALIFORNIA
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Schedule A

	D-2035 DAY REPORT	D-2036 JUV HALL	D-2037 PROBATION	D-20379 1ST OFFENDER	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		3,211		35,445	5,942	346
Equipment Use Charge		3,846	70,418				27,749	7,469	
Prof County Services	942	2,081	2,474	-	774	-	881	338	538
Administration	2,140	4,438	5,168	-	1,860		1,771	725	1,059
Auditor	10,296	30,702	29,573	-	18,879	66	11,633	5,385	13,946
Treasurer	645	1,344	999	-	1,766	9	620	431	1,291
Purchasing	417	853	1,769	-	2,352	3	837	156	589
County Counsel		1,176	6,320		3,858		16,609	101,704	4,630
Personnel	5,183	14,513	18,400	-	2,592		7,256	2,332	4,665
Facility Maintenance	275	25,258	35,245		7088		23,664	13,115	19,650
2021/22 Actual	45,114	183,674	170,999	-	42,380	78	126,465	137,597	46,714
Roll Forward	(23,428)	(4,778)	(26,357)	(4,005)	(1,675)	(9)	647	48,680	9,358
2023/24 Claimable Costs	21,686	178,896	144,642	(4,005)	40,705	69	127,112	186,277	56,072
Adjustments									
2023/24 Adjusted Costs	21,686	178,896	144,642	(4,005)	40,705	69	127,112	186,277	56,072

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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		388	19,585	
Equipment Use Charge	2,003	8,342	7,899			-	7,420	
Prof County Services	268	368	420	134	1	290	393	1
Administration	517	856	831	325	3	564	821	3
Auditor	23,456	5,717	7,389	2,533	1,093	4,851	13,674	58
Treasurer	2,634	503	599	230	141	324	1,320	7
Purchasing	1,195	242	400	267	51	117	905	3
County Counsel	2,719	10,803	138,822			12,530	2,793	
Personnel	2,436	1,814	3,628	518		2,592	2,903	
Facility Maintenance	24,151	-	5,391			20,181	34,310	
2021/22 Actual	70,320	31,936	170,458	7,142	1,289	41,837	84,124	72
Roll Forward	(11,242)	6,626	52,268	1,672	(584)	(3,292)	6,309	(12)
2023/24 Claimable Costs	59,078	38,562	222,726	8,814	705	38,545	90,433	60
Adjustments								
2023/24 Adjusted Costs	59,078	38,562	222,726	8,814	705	38,545	90,433	60

TEHAMA COUNTY, CALIFORNIA
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	D-3011 ROAD DEP'	D-3033/4 TRANS COI	D-3037 TRAX	D-3038 METS	D-3039 PARATRAX	D-4011 ENV HLTH	D-40121 PUB HLTH	D-40131 MENTAL HEALTH
Building Use Charge	1,017					5,218	2,252	14,264
Equipment Use Charge						6,176		
Prof County Services	18,260	928	848	16	228	543	4,172	6,174
Administration	37,095	701	2,369	45	637	1,150	6,144	12,149
Auditor	67,596	6,053	3,545	404	501	8,927	30,895	62,837
Treasurer	2,978	532	343	50	32	636	1,702	3,267
Purchasing	5,914	315	124	18	11	413	3,861	6,018
County Counsel	73,930	2,365	2,352	1,176	1,176	21,091	106,793	29,322
Personnel	39,392	2,592				3,887	25,677	44,938
Facility Maintenance	-		-			11,518	1,638	223
2021/22 Actual	246,182	13,486	9,581	1,709	2,585	59,559	183,134	179,192
Roll Forward	54,652	2,275	146	266	(112)	(363)	78,147	7,331
2023/24 Claimable Costs	300,834	15,761	9,727	1,975	2,473	59,196	261,281	186,523
Adjustments		-	-	-	-			
2023/24 Adjusted Costs	300,834	15,761	9,727	1,975	2,473	59,196	261,281	186,523

TEHAMA COUNTY, CALIFORNIA
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	D-4016 VITAL STAT	D-40171 DRG/ALCH	D-4023 INMATES OF INSTITUTIONS	D-4024 AMBULANCE	D-40251 CLINIC	D-40261 Jail Nurse	D-40301 CAL CHILD	D-4041 SOLID WSTE
Building Use Charge					9,521			
Equipment Use Charge								
Prof County Services	-	2,268	-	27	1,488	261	30	5
Administration	-	3,705	-	74	3,040	545	59	14
Auditor	22	17,715	4	132	20,790	3,031	291	172
Treasurer	3	1,127	1	14	1,799	154	33	22
Purchasing	1	1,019	-	5	1,629	56	12	8
County Counsel		514			3,381			
Personnel	-	14,145			11,776	1,944	259	
Facility Maintenance		(50)			336			
2021/22 Actual	26	40,443	5	252	53,760	5,991	684	221
Roll Forward	(12)	(1,422)	-	(20)	(7,592)	(391)	(151)	(1)
2023/24 Claimable Costs	14	39,021	5	232	46,168	5,600	533	220
Adjustments						-		
2023/24 Adjusted Costs	14	39,021	5	232	46,168	5,600	533	220

TEHAMA COUNTY, CALIFORNIA
CENTRAL SERVICE COST ALLOCATION PLAN
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	D-5013 SOC SERV	D-5015 CHILD SUPP	D-5031 MEDICAL ASS'T	D-5042 GENERAL ASS'T	D-5050 CRT WARDS	D-5060 VET SVC	D-5062 COM ACTION	D-5063 SENIOR NUTRITION
Building Use Charge						376		
Equipment Use Charge								
Prof County Services	22,107	1,762	3	-	-	161	973	337
Administration	28,966	2,412	8	-	-	303	1,378	577
Auditor	218,054	16,972	29	1,625	145	3,065	9,375	5,038
Treasurer	14,555	933	3	210	19	187	518	615
Purchasing	7,638	2,970	1	76	7	68	555	345
County Counsel	88,347	404					1,543	
Personnel	112,474	10,885				1,555	6,738	518
Facility Maintenance	-	438				19,521	-	
2021/22 Actual	492,141	36,776	44	1,911	171	25,236	21,080	7,430
Roll Forward	79,150	(3,251)	(73)	(1,020)	(32)	4,538	2,780	(187)
2023/24 Claimable Costs	571,291	33,525	(29)	891	139	29,774	23,860	7,243
Adjustments								
2023/24 Adjusted Costs	571,291	33,525	(29)	891	139	29,774	23,860	7,243

TEHAMA COUNTY, CALIFORNIA
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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			1,400	1,110			
Prof County Services	441	120	28	30	40	22	22
Administration	896	238	29	84	62	35	61
Auditor	9,207	2,470	1,154	3,081	1,666	1,415	915
Treasurer	515	178	113	389	162	134	115
Purchasing	370	64	41	201	59	109	42
County Counsel	3,638			73			
Personnel	3,525	1,037	518		518	259	
Facility Maintenance	44,173	970		248,675	5,765	15,739	11,177
2021/22 Actual	256,320	10,802	3,283	254,588	16,951	29,872	56,305
Roll Forward	(25,046)	(6,822)	(3,024)	68,384	(3,081)	10,435	(10,631)
2023/24 Claimable Costs	231,274	3,980	259	322,972	13,870	40,307	45,674
Adjustments							
2023/24 Adjusted Costs	231,274	3,980	259	322,972	13,870	40,307	45,674

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	5	144	-	145	4	631	
Administration	13	304		159	11	1,712	
Auditor	74	3,002	23,976	8,917	1,017	6,655	
Treasurer	9	274	230	856	131	715	
Purchasing	3	160	83	554	47	381	
County Counsel		3,094		11,391		10,987	
Personnel		1,037	22,288	2,592		518	
Facility Maintenance				8,166			
2021/22 Actual	3,673	-	8,015	57,609	50,883	1,210	21,599
Roll Forward	(290)	-	3,418	1,570	4,617	(299)	5,973
2023/24 Claimable Costs	3,383	-	11,433	59,179	55,500	911	27,572
Adjustments			-				
2023/24 Adjusted Costs	3,383	-	11,433	59,179	55,500	911	27,572

TEHAMA COUNTY, CALIFORNIA
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Schedule A

	SCHOOLS	SPECIAL DISTRICT	ALL OTHERS & Rounding	SUMMARY TOTALS
Building Use Charge			88	1,183,179
Equipment Use Charge				468,745
Prof County Services			1,111	93,731
Administration			2	165,116
Auditor	19,397	19,282	62,324	1,134,459
Treasurer	2,502	2,487	7,649	85,784
Purchasing	902	897	2,814	65,550
County Counsel		4,328	7,536	775,535
Personnel			2,798	478,830
Facility Maintenance			1,509	1,191,659
	22,801	26,994	85,831	5,642,588
Roll Forward	(5,334)	(151)	(34,892)	291,773
2023/24 Claimable Costs	17,467	26,843	50,939	5,934,361
Adjustments				-
2023/24 Adjusted Costs	17,467	26,843	50,939	5,934,361