



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Tehama
Red Bluff, California**

**Date: April 30, 2018
Filing Ref: TEH19**

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 **2018-19**. 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 **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, 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. County Counsel
3. General Liabilities – Self-Insurance

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 2018-19 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

**Jim Reisinger, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name

Auditor-Controller

Title

5-2-2018

5-18-2018

Date

Date

**Negotiated by Loc Trinh
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachment

TEHAMA COUNTY, CALIFORNIA
 CENTRAL SERVICE COST ALLOCATION PLAN
 ALLOCATED COSTS BY DEPARTMENTS
 ACTUAL 2016/17 ESTIMATED 2018/19

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	3,371	1,219	347	8,624	11,051	8,442
Equipment Use Charge	13,390	1,693	100,377	10,191	775		
Prof County Services	516	148	1,352	353	432	248	163
Administration	685	201	1,864	527	699	430	261
Auditor	6,083	1,129	8,193	29,705	4,234	3,114	5,344
Treasurer	208	78	183	2,316	224	225	416
Purchasing	532	85	871	3,437	854	916	1,856
County Counsel		3,686	12,364	5,785	21,580		
Personnel	3,785	1,011	8,935	1,763	1,422	423	564
Facility Maintenance	48,813	9,832	71,459	20,352	48,292	52,630	
2016/17 Actual	205,943	21,234	206,817	74,776	87,136	69,037	17,046
Roll Forward	54,627	(3,904)	73,867	14,247	(8,513)	57,272	8,304
2018/19 Claimable Costs	260,570	17,330	280,684	89,023	78,623	126,309	25,350
Adjustments	0						
2018/19 Adjusted Costs	260,570	17,330	280,684	89,023	78,623	126,309	25,350

TEHAMA COUNTY, CALIFORNIA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COSTS BY DEPARTMENTS
ACTUAL 2016/17 ESTIMATED 2018/19

Schedule A

	D-1091 ADV/COMM	D-1101 RISK MGT	D-1104 SURVEYOR	D-1112 DENTAL INS	D-2007 DA-SIU	D-2008 EARLY FRAUD	D-2011 DA VIC/WTN
Building Use Charge		15,710			582	223	467
Equipment Use Charge							
Prof County Services	62	2,450	32	475	262	152	156
Administration	116	4,359	58	881	378	232	221
Auditor	324	9,406	933	1,887	3,096	2,117	2,775
Treasurer	19	438	72	96	162	135	123
Purchasing	20	904	78	105	543	208	195
County Counsel		3,318					
Personnel		2,539			1,481	682	940
Facility Maintenance		5,668					27,407
2016/17 Actual	541	44,792	1,173	3,444	6,504	3,749	32,284
Roll Forward	362	4,567	508	314	676	(248)	(1,274)
2018/19 Claimable Costs	903	49,359	1,681	3,758	7,180	3,501	31,010
Adjustments							
2018/19 Adjusted Costs	903	49,359	1,681	3,758	7,180	3,501	31,010

TEHAMA COUNTY, CALIFORNIA
 CENTRAL SERVICE COST ALLOCATION PLAN
 ALLOCATED COSTS BY DEPARTMENTS
 ACTUAL 2016/17 ESTIMATED 2018/19

Schedule A

	D-20112 DA-V/W UVA	D-2013 DIST ATTRY	D-20135/6 DA INS FRAU	D-20137 DA ST RAPE	D-2016 GRND JURY	D-2017 MENTAL ILL	D-2018 LAW LIBR
Building Use Charge		8,339					
Equipment Use Charge		41,183					
Prof County Services	128	1,909	112	-	9	4	10
Administration	159	2,799	174	-	16	7	19
Auditor	1,681	20,739	2,041	168	377	34	1,550
Treasurer	123	1,053	149	14	30	2	124
Purchasing	134	3,281	284	15	93	2	136
County Counsel		8,819			652		
Personnel	1,082	10,298	470	-			
Facility Maintenance		62,207					-
2016/17 Actual	3,307	160,627	3,230	197	1,177	49	1,839
Roll Forward	611	33,926	1,352	110	(111)	6	(9,356)
2018/19 Claimable Costs	3,918	194,553	4,582	307	1,066	55	(7,517)
Adjustments							
2018/19 Adjusted Costs	3,918	194,553	4,582	307	1,066	55	(7,517)

TEHAMA COUNTY, CALIFORNIA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COSTS BY DEPARTMENTS
ACTUAL 2016/17 ESTIMATED 2018/19

Schedule A

	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				-	272,946
Equipment Use Charge			360,764	1,258	5,531			46,463
Prof County Services	446	644	6,470	325	196	298	60	4,626
Administration	659	1,194	9,996	500	261	383	77	7,120
Auditor	2,570	1,930	37,160	5,581	2,050	2,327	980	27,523
Treasurer	71	80	1,082	358	97	97	55	966
Purchasing	77	87	5,144	573	106	106	60	3,065
County Counsel			33,887				-	4,509
Personnel	2,351		27,744	1,411	1,411	2,351	470	20,221
Facility Maintenance			9,023				-	157,025
2016/17 Actual	6,174	3,935	542,787	10,006	9,652	5,562	1,702	544,464
Roll Forward	863	322	160,540	1,926	(1,929)	3,815	-	119,669
2018/19 Claimable Costs	7,037	4,257	703,327	11,932	7,723	9,377	1,702	664,133
Adjustments								
2018/19 Adjusted Costs	7,037	4,257	703,327	11,932	7,723	9,377	1,702	664,133

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

	D-2035 DAY REPORTING	D-2036 JUV HALL	D-2037 PROBATION	D-20379 1ST OFFENC	D-2042 FIRE SCH C	D-2044 FIRE STATE CONTRACT	D-2061 AG COMM	D-2062 CODE ENFORCEME
Building Use Charge	25,216	99,463	633				35,445	5,069
Equipment Use Charge	9,537	4,521	54,542				52,124	7,745
Prof County Services	1,158	2,042	2,904	195	774	-	928	263
Administration	1,774	3,005	4,197	293	1,267		1,279	352
Auditor	9,199	13,509	19,334	1,771	14,134	52	8,255	3,420
Treasurer	412	392	587	84	963	4	365	173
Purchasing	998	1,891	2,775	91	5,319	5	2,166	616
County Counsel		1,616	10,606		6,295		2,864	44,493
Personnel	5,173	10,816	16,459	940	2,351		6,113	1,881
Facility Maintenance	528	35,327	38,493				26,278	14,788
2016/17 Actual	53,995	172,582	150,530	3,374	31,103	61	135,817	78,800
Roll Forward	9,790	57,574	(4,925)	(1,733)	5,416	(8,043)	29,356	-
2018/19 Claimable Costs	63,785	230,156	145,605	1,641	36,519	(7,982)	165,173	78,800
Adjustments								
2018/19 Adjusted Costs	63,785	230,156	145,605	1,641	36,519	(7,982)	165,173	78,800

TEHAMA COUNTY, CALIFORNIA
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Schedule A

D-2065 BLDG/SFTY DEPT		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
271	Building Use Charge	9,335	3,291	-	3,135		279	19,585
	Equipment Use Charge	9,979	6,843	23,596			4,509	2,436
574	Prof County Services	370	333	546	86	3	404	420
827	Administration	522	532	809	143	6	581	610
9,304	Auditor	20,969	2,921	6,621	1,170	1,125	6,415	10,408
563	Treasurer	1,539	164	362	86	86	305	675
735	Purchasing	2,224	423	700	215	93	393	1,406
1,758	County Counsel	3,942	425	87,312			50,392	199
3,292	Personnel	2,269	1,176	2,821	235		2,351	2,351
15,912	Facility Maintenance	27,231	-	12,961			16,342	41,237
33,236	2016/17 Actual	78,380	16,108	135,728	5,070	1,313	81,971	79,327
(5,908)	Roll Forward	9,512	(2,681)	15,026	1,097	251	(35,947)	27,322
27,328	2018/19 Claimable Costs	87,892	13,427	150,754	6,167	1,564	46,024	106,649
	Adjustments							
27,328	2018/19 Adjusted Costs	87,892	13,427	150,754	6,167	1,564	46,024	106,649

TEHAMA COUNTY, CALIFORNIA
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Schedule A

D-2079 LAFCo	D-3011 ROAD DEP'	D-3037/39 TRAX	D-3038 METS	D-4011 ENV HLTH	D-40121 PUB HLTH	D-40131 MENTAL HLT	D-4016 VITAL STAT	
	Building Use Charge	1,017		4,452	2,240	14,249		
	Equipment Use Charge			19,282				
-	Prof County Services	11,359	878	30	786	3,208	6,895	1
-	Administration	13,632	1,629	55	1,170	4,364	10,127	1
40	Auditor	42,013	4,795	431	7,017	25,780	56,033	21
3	Treasurer	1,359	266	31	330	1,102	2,286	2
4	Purchasing	7,946	472	34	421	5,287	7,553	2
	County Counsel	23,962	4,679		8,621	8,677	23,310	
	Personnel	31,036			3,997	21,993	36,848	-
	Facility Maintenance	-			12,986	1,852	685	
47	2016/17 Actual	132,324	12,719	581	59,062	74,503	157,986	27
(484)	Roll Forward	(27,833)	2,200	65	(30,178)	13,514	29,962	5
(437)	2018/19 Claimable Costs	104,491	14,919	646	28,884	88,017	187,948	32
	Adjustments							
(437)	2018/19 Adjusted Costs	104,491	14,919	646	28,884	88,017	187,948	32

TEHAMA COUNTY, CALIFORNIA
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Schedule A

	D-40171 DRG/ALCH	D-4023 INMATES	D-4024 INST	D-40251 AMBULANCE CLINIC	D-40261 Jail, Nurse	D-40301 CAL CHILD	D-4041 SOLID WSTE
Building Use Charge				9,004			
Equipment Use Charge							
Prof County Services	1,674	-	36	1,830	299	30	-
Administration	2,222	-	67	2,750	424	39	-
Auditor	15,154	4	105	20,498	2,553	281	148
Treasurer	716	-	4	1,232	85	20	12
Purchasing	1,999	-	5	4,697	92	22	13
County Counsel	2,297			3,601			
Personnel	12,245			8,925	1,810	235	
Facility Maintenance	(254)			1,564			
2016/17 Actual	36,053	4	217	54,101	5,263	627	173
Roll Forward	559	-	11	3,952	1,208	101	(12)
2018/19 Claimable Costs	36,612	4	228	58,053	6,471	728	161
Adjustments							
2018/19 Adjusted Costs	36,612	4	228	58,053	6,471	728	161

TEHAMA COUNTY, CALIFORNIA
 CENTRAL SERVICE COST ALLOCATION PLAN
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 ACTUAL 2016/17 ESTIMATED 2018/19

SCHEDULE A

	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								
Equipment Use Charge								
Prof County Services	22,532	1,627	4	-	-	125	1,005	194
Administration	24,242	2,235	7	-	0	199	1,353	359
Auditor	144,994	16,791	34	2,187	152	2,438	9,526	285
Treasurer	5,352	694	2	177	12	113	401	-
Purchasing	8,879	1,975	2	193	13	795	1,168	-
County Counsel	19,053	2,127					2,354	
Personnel	99,222	10,816				470	7,101	
Facility Maintenance	4,094	468						
2016/17 Actual	328,368	36,733	49	2,557	177	4,140	22,908	838
Roll Forward	(4,390)	3,050	(87)	(92)	37	(149)	2,174	135
2018/19 Claimable Costs	323,978	39,783	(38)	2,465	214	3,991	25,082	973
Adjustments								
2018/19 Adjusted Costs	323,978	39,783	(38)	2,465	214	3,991	25,082	973

TEHAMA COUNTY, CALIFORNIA
 CENTRAL SERVICE COST ALLOCATION PLAN
 ALLOCATED COSTS BY DEPARTMENTS
 ACTUAL 2016/17 ESTIMATED 2018/19

SCHEDULE A

	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	200,063	5,725		945	8,679	11,276	43,973
Equipment Use Charge	2,003	709	4,166			2,714	1,590
Prof County Services	498	148	37	14	58	31	31
Administration	653	206	35	26	75	41	57
Auditor	5,284	1,857	1,262	1,680	1,341	764	1,004
Treasurer	214	99	81	135	85	56	78
Purchasing	843	108	271	147	93	122	268
County Counsel	1,191			340			
Personnel	3,762	940	470		470	235	
Facility Maintenance	39,556	2,255		162,025	6,760	18,883	10,507
2016/17 Actual	254,067	12,047	6,322	165,312	17,561	34,122	57,508
Roll Forward	185,568	(3,710)	2,919	19,850	(1,942)	23,321	20,599
2018/19 Claimable Costs	439,635	8,337	9,241	185,162	15,619	57,443	78,107
Adjustments							
2018/19 Adjusted Costs	439,635	8,337	9,241	185,162	15,619	57,443	78,107

TEHAMA COUNTY, CALIFORNIA
CENTRAL SERVICE COST ALLOCATION PLAN
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SCHEDULE A

	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				28,569	18,103		
Equipment Use Charge							
Prof County Services	4		113		117	5	871
Administration	7		160		81	10	1,581
Auditor	58		2,113	13,952	5,449	768	6,095
Treasurer	4		137	383	372	62	373
Purchasing	5		149	417	710	67	468
County Counsel			447		2,552		8,876
Personnel			705	18,810	1,881		470
Facility Maintenance					9,441		
2016/17 Actual	78	-	3,824	82,131	38,706	912	18,734
Roll Forward	(3,466)	-	508	(86,499)	(6,755)	(152)	10,927
2018/19 Claimable Costs	(3,388)	-	4,332	(24,368)	31,951	760	29,661
Adjustments			-				
2018/19 Adjusted Costs	(3,388)	-	4,332	(24,368)	31,951	760	29,661

TEHAMA COUNTY, CALIFORNIA
 CENTRAL SERVICE COST ALLOCATION PLAN
 ALLOCATED COSTS BY DEPARTMENTS
 ACTUAL 2016/17 ESTIMATED 2018/19

SCHEDULE A

	SCHOOLS	SPECIAL DISTRICT	ALL OTHERS	SUMMARY TOTALS
Building Use Charge				1,064,786
Equipment Use Charge				787,921
Prof County Services			157	87,635
Administration				118,282
Auditor	17,142	16,218	65,011	804,936
Treasurer	1,390	1,315	5,077	39,817
Purchasing	1,514	1,432	6,322	98,325
County Counsel		32,843	(59,192)	390,240
Personnel			3,950	415,979
Facility Maintenance			17,012	1,029,639
	20,046	51,808	38,337	4,837,551
Roll Forward	1,234	10,910	(25,954)	749,762
2018/19 Claimable Costs	21,280	62,718	12,383	5,587,313
Adjustments				
2018/19 Adjusted Costs	21,280	62,718	12,383	5,587,313