



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Tehama
Red Bluff, California**

**Date:
Filing Ref:**

**May 16, 2024
TEH25**

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 **2024-25**. 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 **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, 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 | 4. Risk Management (ISF) |
| 2. Facilities Maintenance | 5. Dental Insurance (ISF) |
| 3. County Counsel | 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 2024-25 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
05-17-2024**

05-17-2024

Date

Date

cc: State and Federal Agencies
Attachment: Schedule A

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

**TEHAMA COUNTY
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COSTS BY DEPARTMENTS
ACTUALS 2022-23---ESTIMATED 2024-25**

Schedule A

CENTRAL SERVICE	BOARD OF SUPERVISORS 1011	CLERK OF THE BOARD 1013	ASSESSOR 1023	TAX COLLECTOR 1026	ELECTIONS 1052	GENERAL SERVICES 1073	PRP/PLN/MGT 1076	ACO 1081
Building Use Charge	36,972	4,081	2,478	706	10,115	-	46,190	62,500
Equipment Use Charge	-	-	-	417	-	22,729	-	-
Prof County Services	1,094	122	1,103	251	293	419	93	61
Administration	242	227	2,122	525	648	1,104	222	129
Auditor	4,318	1,850	12,512	37,206	5,073	2,204	2,625	3,879
Treasurer	327	326	648	6,993	698	304	488	745
Purchasing	468	-	468	468	234	234	468	936
County Counsel	195,122	880	-	18,094	3,276	-	-	-
Personnel	2,943	1,266	10,595	1,913	1,854	589	383	441
Facilities Maintenance	26,002	11,544	93,029	26,495	94,724	-	61,531	-
2022-23 ACTUALS	267,486	20,295	122,955	93,069	116,916	27,584	112,000	68,692
Roll Forward 2024-25	52,162	4,182	64,242	21,091	43,691	27,584	26,070	(18,657)
Claimable Costs	319,648	24,477	187,196	114,160	160,607	55,167	138,069	50,034
Adjustments	0							
2024-25 Adjusted Costs	319,648	24,477	187,196	114,160	160,607	55,167	138,069	50,034

**TEHAMA COUNTY
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COSTS BY DEPARTMENTS
ACTUALS 2022-23---ESTIMATED 2024-25**

Schedule A

CENTRAL SERVICE	ADV/COMM	RISK MANAGEMENT	SURVEYOR	DENTAL INS	VISION INS	DA-DSS SECURITY	DA-SIU	EARLY FRAUD
	1091	1101	1104	1112	1113	2006	2007	2008
Building Use Charge	-	15,710	-	-	-	-	582	223
Equipment Use Charge	-	-	-	-	-	-	-	-
Prof County Services	7	2,126	-	259	42	37	286	-
Administration	18	5,609	-	715	117	102	605	-
Auditor	729	10,056	419	2,015	1,547	2,057	3,984	558
Treasurer	142	1,207	82	317	292	137	485	87
Purchasing	-	-	-	-	-	-	234	234
County Counsel	-	-	-	-	-	-	-	-
Personnel	-	2,867	-	-	-	-	2,119	-
Facilities Maintenance	-	10,993	-	-	-	-	-	-
2022-23 ACTUALS	896	48,568	501	3,306	1,998	2,334	8,296	1,102
Roll Forward	(2,685)	4,850	431	159	364	93	2,933	(4,295)
2024-25								
Claimable Costs	(1,789)	53,418	932	3,466	2,362	2,426	11,229	(3,193)
Adjustments								
2024-25								
Adjusted Costs	(1,789)	53,418	932	3,466	2,362	2,426	11,229	(3,193)

**TEHAMA COUNTY
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COSTS BY DEPARTMENTS
ACTUALS 2022-23---ESTIMATED 2024-25**

Schedule A

CENTRAL SERVICE	DA VIC/WTN	DA-V/W UVA	DIST ATTRY	DA INS FRAUD	DA CHILD ABDUCTION	GRAND JURY	MENTAL ILLNESS	LAW LIBRARY
	2011	20112	2013	20135/20136	20139	2016	2017	2018
Building Use Charge	951	-	9,435	-	-	-	-	-
Equipment Use Charge	-	-	69,881	-	-	-	-	-
Prof County Services	202	121	1,920	161	53	8	3	-
Administration	409	219	3,802	368	120	21	8	-
Auditor	4,653	2,013	20,771	3,545	1,736	1,026	63	129
Treasurer	433	358	1,483	648	326	200	12	2
Purchasing	-	-	6,553	234	-	234	-	-
County Counsel	-	-	2,445	-	-	6,211	-	-
Personnel	1,707	1,324	12,596	883	294	-	-	-
Facilities Maintenance	35,680	-	80,984	-	-	-	-	-
2022-23 ACTUALS	44,034	4,036	209,871	5,840	2,529	7,699	85	131
Roll Forward	7,140	(342)	38,648	662	131	6,481	87	119
2024-25								
Claimable Costs	51,175	3,694	248,519	6,501	2,660	14,181	173	250
Adjustments								
2024-25								
Adjusted Costs	51,175	3,694	248,519	6,501	2,660	14,181	173	250

**TEHAMA COUNTY
CENTRAL SERVICE COST ALLOCATION PLAN
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ACTUALS 2022-23---ESTIMATED 2024-25**

Schedule A

CENTRAL SERVICE	TRIAL/JUROR/ WITNESS	BAILIFFS	BOATING	PUBLIC DEFENDER	SHERIFF	SHERIFF - AUTO SHOP	SHERIFF - ANIMAL REG	SHERIFF - COURT SEC
	2021	2023	2024	2026	2027	2028	2029	2030
Building Use Charge	-	-	-	-	79,888	-	-	-
Equipment Use Charge	-	-	-	-	250,818	-	13,994	-
Prof County Services	1	446	89	436	5,840	213	173	127
Administration	4	923	195	1,202	12,421	484	323	350
Auditor	2	5,815	3,273	2,072	50,866	7,846	4,467	854
Treasurer	-	492	523	274	3,893	1,293	545	129
Purchasing	-	-	2,574	-	15,913	4,446	1,170	-
County Counsel	-	1,369	-	-	33,107	-	-	-
Personnel	-	3,532	589	-	35,905	1,177	1,766	-
Facilities Maintenance	-	-	-	-	180	-	-	-
2022-23 ACTUALS	7	12,577	7,244	3,984	488,833	15,459	22,438	1,460
Roll Forward	7	6,529	7,244	1,058	133,943	8,733	(1,440)	(6,473)
2024-25								
Claimable Costs	14	19,105	14,488	5,043	622,775	24,191	20,998	(5,013)
Adjustments								
2024-25								
Adjusted Costs	14	19,105	14,488	5,043	622,775	24,191	20,998	(5,013)

**TEHAMA COUNTY
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COSTS BY DEPARTMENTS
ACTUALS 2022-23---ESTIMATED 2024-25**

Schedule A

CENTRAL SERVICE	SHERIFF - WORK FARM 2031	JAIL & JAIL HEALTH 2032/20321	DAY REPORT 2035	JUVENILE HALL 2036	PROBATION 2037	1ST OFFENDER 20379	FIRE SCH C 2042	FIRE ST CONT 2044
Building Use Charge	-	306,928	25,216	148,904	7,703	-	3,317	-
Equipment Use Charge	-	80,367	-	5,614	52,607	-	-	-
Prof County Services	52	3,688	1,002	2,677	2,956	-	794	-
Administration	93	7,970	2,251	5,643	6,239	-	1,862	-
Auditor	439	37,183	12,671	34,254	30,086	-	21,950	123
Treasurer	-	3,394	1,367	2,947	1,953	-	3,734	24
Purchasing	-	6,318	1,404	1,638	6,553	-	7,957	-
County Counsel	-	-	-	196	6,846	-	-	-
Personnel	589	25,310	5,886	20,013	21,190	-	2,943	-
Facilities Maintenance	266	234,404	3,039	37,709	45,653	0	9,383	-
2022-23 ACTUALS	1,439	705,562	52,835	259,595	181,786	-	51,939	148
Roll Forward 2024-25	(1,365)	111,921	23,778	87,951	24,009	(3,531)	23,843	122
Claimable Costs	75	817,483	76,614	347,546	205,795	(3,531)	75,782	269
Adjustments								
2024-25 Adjusted Costs	75	817,483	76,614	347,546	205,795	(3,531)	75,782	269

**TEHAMA COUNTY
CENTRAL SERVICE COST ALLOCATION PLAN
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ACTUALS 2022-23---ESTIMATED 2024-25**

Schedule A

CENTRAL SERVICE	AG COMM 2061	CODE ENFORCEMENT 2062	BUILDING & SAFETY 2065	CLERK RECORDER 2071	SHERIFF - CORONER 2072	PUBLIC GUARDIAN 2073	EMERGENCY OPERATIONS 2074	EMERGENCY SERVICES 2075
Building Use Charge	40,960	6,138	552	11,303	5,104	5,998	-	4,861
Equipment Use Charge	33,089	7,011	-	3,462	7,838	2,231	-	-
Prof County Services	919	420	577	292	372	412	2	125
Administration	1,802	927	1,131	565	872	778	4	295
Auditor	14,113	7,068	16,439	27,303	6,998	6,686	3	2,654
Treasurer	1,333	911	2,403	4,773	1,029	791	-	413
Purchasing	2,106	702	234	936	936	234	234	702
County Counsel	2,005	56,140	8,362	2,250	1,418	44,257	-	-
Personnel	7,652	2,649	5,298	2,766	1,766	4,120	-	589
Facilities Maintenance	26,045	17,362	20,715	31,971	-	785	-	-
2022-23 ACTUALS	130,024	99,328	55,712	85,621	26,333	66,292	243	9,640
Roll Forward 2024-25	(9,260)	32,402	12,109	27,543	(3,547)	(120,857)	243	3,834
Claimable Costs	120,763	131,730	67,820	113,163	22,786	(54,565)	485	13,473
Adjustments								
2024-25 Adjusted Costs	120,763	131,730	67,820	113,163	22,786	(54,565)	485	13,473

**TEHAMA COUNTY
CENTRAL SERVICE COST ALLOCATION PLAN
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Schedule A

CENTRAL SERVICE	FISH AND GAME 2076	PLANNING 2077	ANIMAL SERVICES 2078	LAFCo 2079	ROAD DEPARTMENT 3011	TRANS COMM 3033/3034	TRAX 3037	METS 3038
Building Use Charge	-	567	20,796	-	26,642	-	-	-
Equipment Use Charge	-	-	3,829	-	-	-	-	-
Prof County Services	1	334	455	1	12,183	641	954	19
Administration	4	667	968	2	20,543	1,305	2,629	51
Auditor	1,231	5,848	17,508	66	78,188	9,299	5,024	732
Treasurer	242	557	2,676	13	6,879	1,305	695	138
Purchasing	234	234	4,680	-	25,508	3,042	468	-
County Counsel	-	12,715	7,824	-	68,415	809	-	-
Personnel	-	2,943	3,296	-	44,440	2,943	-	-
Facilities Maintenance	-	21,275	29,516	-	-	-	-	-
2022-23 ACTUALS	1,712	45,139	91,548	82	282,798	19,344	9,771	940
Roll Forward 2024-25	803	(49,685)	(8,963)	649	(19,883)	3,178	8,663	2,557
Claimable Costs	2,516	(4,545)	82,585	731	262,914	22,522	18,434	3,498
Adjustments						-	-	-
2024-25 Adjusted Costs	2,516	(4,545)	82,585	731	262,914	22,522	18,434	3,498

**TEHAMA COUNTY
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COSTS BY DEPARTMENTS
ACTUALS 2022-23---ESTIMATED 2024-25**

Schedule A

CENTRAL SERVICE	PARATRAX 3039	ENVIRON HEALTH 4011	PUBLIC HEALTH 40121	MENTAL HEALTH 40131	VITAL STATISTICS 4016	DRUG AND ALCOHOL 40171	INMATES OF INSTITUTIONS 4023	AMBULANCE 4024
Building Use Charge	-	5,390	6,941	6,412	-	3,163	-	-
Equipment Use Charge	-	4,587	-	-	-	-	-	-
Prof County Services Administration	241	585	5,360	6,206	0	2,157	-	22
Auditor	663	1,230	7,656	11,906	1	3,493	-	61
Treasurer	699	11,103	39,608	70,844	27	23,746	5	104
Purchasing	63	1,351	3,917	6,716	5	2,611	1	14
County Counsel	-	702	16,147	9,361	-	3,744	-	-
Personnel	-	21,224	2,186	64,160	-	2,787	-	-
Facilities Maintenance	-	4,415	30,990	49,897	-	15,286	-	-
2022-23 ACTUALS	1,666	65,833	113,969	225,502	34	56,988	6	201
Roll Forward 2024-25	2,634	18,591	(136,736)	32,125	12	18,352	1	(44)
Claimable Costs	4,300	84,424	(22,768)	257,627	45	75,339	8	157
Adjustments	-							
2024-25 Adjusted Costs	4,300	84,424	(22,768)	257,627	45	75,339	8	157

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

CENTRAL SERVICE	CLINIC SERVICES 40251	JAIL NURSING SERVICES 40261	CA CHILDREN SERVICES 40301	SOLID WASTE 4041	SOCIAL SERVICES 5013	CHILD SUPPORT 5015	MEDICAL ASSISTANCE 5031	GENERAL ASSISTANCE 5042
Building Use Charge	9,521	-	-	-	-	-	-	-
Equipment Use Charge	-	-	-	-	-	-	-	-
Prof County Services	1,530	292	31	0	25,905	1,845	3	-
Administration	3,204	615	60	0	30,438	2,392	7	-
Auditor	26,846	4,656	441	166	223,335	19,208	31	1,599
Treasurer	3,665	476	77	33	25,339	1,895	5	315
Purchasing	5,382	-	-	-	11,935	7,957	-	-
County Counsel	5,722	-	-	-	(106,775)	1,712	-	-
Personnel	11,690	2,207	294	-	129,495	12,361	-	-
Facilities Maintenance	-	-	-	-	-	890	-	-
2022-23 ACTUALS	67,560	8,245	903	200	339,672	48,258	46	1,914
Roll Forward 2024-25	11,439	880	248	(21)	(67,096)	15,698	(44)	(249)
Claimable Costs	78,999	9,126	1,151	178	272,577	63,957	3	1,665
Adjustments		-						
2024-25 Adjusted Costs	78,999	9,126	1,151	178	272,577	63,957	3	1,665

**TEHAMA COUNTY
CENTRAL SERVICE COST ALLOCATION PLAN
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Schedule A

CENTRAL SERVICE	JUVENILE COURT WARDS 5050	VETERAN SERVICES 5060	COMMUNITY ACTION 5062	SENIOR NUTRITION 5063	LIBRARY 6021	AG EXTENTION 6031	CAMP TEHAMA 7013	PARKS AND RECREATION 7021
Building Use Charge	-	548	-	-	193,555	8,028	-	945
Equipment Use Charge	-	-	-	-	-	-	584	1,210
Prof County Services	-	179	894	296	459	127	32	33
Administration	-	341	1,432	576	918	248	36	91
Auditor	182	3,462	10,537	7,938	9,668	3,001	1,926	4,902
Treasurer	36	346	862	1,237	967	365	276	955
Purchasing	-	234	936	468	2,340	468	234	936
County Counsel	-	-	(155)	-	2,543	-	-	-
Personnel	-	1,766	7,063	589	4,003	1,177	589	-
Facilities Maintenance	-	20,579	-	-	56,409	472	-	243,626
2022-23 ACTUALS	218	27,454	21,570	11,103	270,862	13,887	3,676	252,698
Roll Forward	416	4,973	(10,236)	3,374	69,272	(859)	4,455	93,709
2024-25								
Claimable Costs	635	32,428	11,334	14,476	340,133	13,028	8,130	346,407
Adjustments								
2024-25								
Adjusted Costs	635	32,428	11,334	14,476	340,133	13,028	8,130	346,407

**TEHAMA COUNTY
CENTRAL SERVICE COST ALLOCATION PLAN
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ACTUALS 2022-23---ESTIMATED 2024-25**

Schedule A

CENTRAL SERVICE	CORNING VET HALL 7031	LOS MOLINOS VET HALL 7032	RED BLUFF VET HALL 7033	RED BLUFF COMM CTR 7034	IHSS 5101	TRIAL COURT OPERATION 2110	AIR POLLUTION 601	LOS MOLINOS LIGHTING 602
Building Use Charge	8,679	15,974	74,933	3,569	-	11,032	20,936	-
Equipment Use Charge	-	-	-	-	-	-	-	-
Prof County Services	47	24	28	6	163	2,304	237	4
Administration	78	41	76	15	348	6,348	400	12
Auditor	2,808	1,709	1,315	143	4,056	30,608	9,569	1,300
Treasurer	375	259	250	26	561	550	1,460	255
Purchasing	-	-	234	-	-	-	936	-
County Counsel	-	-	-	-	196	-	49,343	-
Personnel	589	294	-	-	1,177	28,136	2,943	-
Facilities Maintenance	4,627	1,716	5,750	-	-	-	9,138	-
2022-23 ACTUALS	17,203	20,017	82,587	3,760	6,500	78,978	94,961	1,570
Roll Forward	1,503	6,888	38,609	(265)	1,467	25,553	31,058	314
2024-25								
Claimable Costs	18,706	26,906	121,196	3,494	7,968	104,531	126,020	1,885
Adjustments					-			
2024-25								
Adjusted Costs	18,706	26,906	121,196	3,494	7,968	104,531	126,020	1,885

**TEHAMA COUNTY
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COSTS BY DEPARTMENTS
ACTUALS 2022-23---ESTIMATED 2024-25**

CENTRAL SERVICE	FLOOD CONTROL 603/604	SCHOOLS SCH	SPECIAL DISTRICTS SD	OTHER O	TOTALS SUMMARY
Building Use Charge	-	-	-	-	1,254,447
Equipment Use Charge	-	-	-	-	560,269
Prof County Services	280	18	9	81	94,261
Administration	720	-	-	-	163,241
Auditor	8,849	9,137	99,587	80,947	1,250,093
Treasurer	1,563	1,793	19,612	15,944	155,640
Purchasing	468	-	3,744	1,404	166,621
County Counsel	-	90	9,749	14,377	538,899
Personnel	589	589	294	2,590	548,157
Facilities Maintenance	-	-	-	2,561	1,281,464
2022-23 ACTUALS	12,469	11,628	132,996	117,904	6,013,092
Roll Forward	(20,725)	(9,706)	105,876	78,144	890,864
2024-25					
Claimable Costs	(8,256)	1,922	238,872	196,048	6,903,957
Adjustments					-
2024-25					
Adjusted Costs	(8,256)	1,922	238,872	196,048	6,903,957